



**City of Kingston  
Report to Council  
Report Number 26-033**

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**To:** Members of Council  
**From:** Bryan Paterson, Mayor  
**Resource Staff:** Desiree Kennedy, Chief Financial Officer and City Treasurer  
**Date of Meeting:** January 19, 2026  
**Subject:** Proposed 2026 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 2026 operating and capital budgets for Council's consideration, in accordance with Section 284.16 of the [Municipal Act, 2001](#).

As required by Section 291(4) of the Municipal Act, 2001, this report also confirms that the 2026 municipal utility operating and capital budgets, adopted by Council last year, are being proposed for readoption with no changes.

**Authorizing Signature:**

ORIGINAL SIGNED BY

THE MAYOR

**Mayor Bryan Paterson**

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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 2026 operating and capital budgets that have been prepared in accordance with Mayoral Decision Number 25-17 issued on August 13, 2025, which provided direction to staff to prepare a proposed balanced 2026 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 2026 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 2.5%, including 1% capital levy;
- c. prioritize repair of City roads by including an additional \$15 million in dedicated funding in the capital budget, thereby increasing total spending on road repair from \$60 million to \$75 million in 2026;
- d. continue to make further investments in housing solutions, with funding in the capital budget of up to \$10 million and operating funds to support new transitional housing and subsidized housing projects;
- e. prioritize investments to improve safety, security, and cleanliness in City parks, the downtown core and other public spaces in the community, as well as strategic investments to improve the city accessibility coordination and support for services and programs;
- f. include new resources to help facilitate business investment in the City, recognizing that given the uncertain economic outlook both locally and nationally, it is critical for the City to make it easier and faster for businesses to make new capital investments that bring new jobs and prosperity to Kingston;
- g. include the necessary debt financing in the City's long-term capital planning, with existing budget parameters, to enable the construction of a new pool facility at the INVISTA Centre starting in 2027;
- h. review existing City services as necessary to identify efficiencies and potential opportunities to redirect fund 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 this budget direction;

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- i. pause the annual incremental levy increase for the Green CIP program of 0.16% for the 2026 fiscal year as the program continues to have sufficient capacity with the \$400,000 currently levied on a yearly basis; and
- j. prepare a report and a draft 2026 annual budget to be presented by the Mayor to Council for consideration before February 1, 2026.

**Analysis**

**Proposed 2026 Operating Budget**

The proposed 2026 operating budget establishes operating revenue, and expenditure estimates for the 2026 fiscal year. The 2026 gross operating expenditures budget of \$530.4M (excluding utilities) is offset by non-tax revenues of \$206.7M and payments in lieu of taxes (PILs) from other levels of government of \$19.5M requiring a total of \$304.2M to be raised by taxation.

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.

The proposed operating budget continues to reflect 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 and 2025, the incremental tax levy increase has also been deferred for its fourth and final year, noting that the program has sufficient capacity with the \$400K levy which will continue to be available on an annual basis.

The proposed operating budget considers inflationary impacts, addresses growth pressures, invests an incremental 1% in capital infrastructure and incorporates priorities as directed by Mayoral Decision Number 25-17.

After projected assessment growth of \$4.7M, supplementary taxes of \$2.5M and the Green Standard Community Improvement Plan levy of \$400K, the remaining property tax requirement is made up of \$211.2M for municipal services, equivalent to a tax rate increase of 2.35%, inclusive of 1% for capital purposes, and \$85.4M for external agencies, equivalent to a tax rate increase of 1.4%.

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Details of the total amount to be raised by taxation are summarized in the table below:

Net Tax Requirements	2025 Budget (\$M)	2026 Budget (\$M)	Tax rate increase (%)
Property Tax Revenue – Municipal Services	\$ 204.4	\$ 211.2	2.35%
Property Tax Revenue – External Agencies	81.4	85.4	1.40%
<b>Total property tax rate increase</b>	<b>\$ 285.8</b>	<b>\$ 296.6</b>	<b>3.75%</b>
Assessment Growth	-	4.7	1.64%
Supplementary Taxation	3.3	2.5	(0.28%)
Green CIP Levy (unchanged from 2025)	0.4	0.4	0.00%
<b>Total</b>	<b>\$ 289.5</b>	<b>\$ 304.2</b>	<b>5.11%</b>

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

Net Tax Requirements – External Agencies	2025 Budget (\$M)	2026 Budget (\$M)	Budget Increase (%)	Tax rate increase (%)
Police Services	58.4	62.0	6.1%	1.26%
Other External Agencies	23.0	23.4	2.0%	0.14%
<b>Total</b>	<b>\$ 81.4</b>	<b>\$ 85.4</b>	<b>4.9%</b>	<b>1.40%</b>

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**Highlights of the Proposed 2026 Operating Budget**

- Transit service aligned to levels set in October 2025 with the continuation of expanded coverage to Westbrook, Providence Care Hospital, and North King's Town, as well as increased frequency to Amherstview, in partnership with Loyalist Township, to provide access to the new aquatic facility planned to open mid 2026.
- Transit revenue reductions of \$600K associated with reduced enrollment at St. Lawrence College.
- Permanent closure of the recycling drop-off depot, due to reduced funding commitments from the province as part of the transition to producer responsibility for recycling.
- Continued investment of \$550K, funded from the Working Fund Reserve, to support clean-up of public properties due to encampments.
- Reduction in net revenues of \$300K and offsetting allocation to road safety programs in school and neighbourhood areas resulting from the provincial decision to cancel the automated speed enforcement program.
- Phased deployment of the Municipal Special Constable Program (\$240K) to support frontline safety and enforcement initiatives.
- Additional program revenues and expenses related to the transfer of the Accessible Taxi and Transportation Network Company programs from the Kingston & Area Taxi Commission (KATC) as well as the full transition of taxi regulation from KATC to the City of Kingston, effective September 2026.
- Continued implementation of Climate Leadership Plan and other initiatives to achieve GHG reduction targets.
- Increased investment in the heritage grant program for built heritage conservation projects (\$100K).
- Additional investment of \$2.5M in transitional housing through operating agreements and facility-related costs associated with four new sites opening in 2026.
- An expanded accessibility portfolio that will advance inclusion and ensure compliance with accessibility standards, aligning with the Mayor's budget direction on improving accessibility coordination.
- Continued investment of \$1.2M for security to ensure public safety in city facilities and public spaces, reflecting a more sustainable funding model with a reduced reliance on funding from the working fund reserve.

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- Incremental staffing resources to support the Special Constables program, expanded Transit services, accessibility initiatives, and the transfer of services from the Kingston and Area Taxi Commission.
- Strategies to manage wage compensation including deferred hiring of vacancies, removal of redundant vacant positions, a salary gapping provision of \$250K to reflect projected savings from unplanned staff turnover, and a CPI freeze for non-union staff.
- Continued use of the Working Fund Reserve to offset air service revenues of \$440K.
- Contribution of \$100K from the Agency Reserve to the Police Services budget, representing the last year of phase-in costs of policing post-secondary gatherings.
- Reduced budget request from Southeast Public Health as a result of the recent merger.

**Proposed 2026 Capital Budget**

The 2026 capital budget reflects a total capital investment of \$135.8M with funding from municipal and development charge reserve funds of \$98.4M, funding from government grants of \$21.1M, funding from other contributions of \$6.3M and issuance of debt of \$10.0M.

A significant portion of the proposed 2026 proposed capital budget reflects routine asset management/life cycle investments that are necessary for the ongoing maintenance, rehabilitation, and/or replacement of existing assets as well as the investment in a number of strategic and growth-related projects.

**Highlights of the Proposed 2026 Capital Budget**

Investments in transportation and infrastructure:

The 2026 capital budget includes an increase in the total capital investment in transportation and related infrastructure from \$60 million to \$75 million, reflecting the Mayor’s direction to add \$15 million in dedicated funding for road rehabilitation and repairs.

The funding will be reflected within the capital budget as follows:

- \$12.0 million in new capital funding approved by Council in August 2025 to advance the investment in road renewal and rehabilitation work ahead of the 2026 capital budget process
- \$53.7 million in new capital funding allocated to transportation and infrastructure projects (including \$16.2M included in the strategic and growth-related project listing below)
- \$9.3 million in funding for additional prioritized roads projects as a result of procurement savings

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The 2026 capital budget also includes, as part of the overall \$75M investment, the last portion of the \$35.0M to be invested over the term of Council to repair roads in poor condition, as per section 3.4 of the strategic plan.

Other asset management/life cycle investments:

- Investment in parks and shoreline - \$4.8M.
- Fleet replacement / transit buses / fire vehicles - \$17.1M (including \$8.8M for replacement of transit buses supported by the Investing In Canada Infrastructure Program).
- Investment in facilities (including recreation facilities) - \$13.7M.
- Investment in parking infrastructure - \$3.0M.
- Investment in technology (including corporate radio system) - \$14.1M.

Strategic and growth-related projects:

- Princess & Garrett Streets - \$16.2M - included as part of the overall investment in transportation and infrastructure above and supported with \$4.8M of provincial grants.
- Investment in new neighbourhood parks (677 Princess Street) - \$1.7M.
- Investment in affordable and supportive housing - \$10.1M, including \$3.6M supported by provincial grants. An additional \$3.5M was approved in August 2025 to support the budget direction with respect to a municipal investment in housing solutions with capital funding of up to \$10 million.
- Implementation of Facilities GHG reduction initiatives / Net Zero Transition Plan - \$1.3M.

### **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 the other large cities in Ontario. Staff have been monitoring budgets of other large cities in Ontario. Those whose budgets have been approved are confirming increases in the range of 3.5% to 4.0% with the lowest being City of London with an approved increase of 3.6% and City of Ottawa with an approved increase of 3.75%.

Based on the comparator information to date, Kingston will be among the lowest property tax rate increase of other comparable cities in Ontario, including the tax levy specific to external agencies. Exhibit A, Proposed 2026 Operating and Capital Budgets, to this report provides further details on tax rate comparisons. Staff will continue to monitor the status of other municipal budgets and will present any additional comparator information as part of the 2026 budget presentations to Council in January.

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**Budget Process**

Staff have prepared additional documentation to support the proposed 2026 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 19, 2026. Departments and external agencies will present details of the proposed budgets and be available for questions at the Council meeting.

Under the new “Strong Mayor Powers” legislation, Council has 30 days from December 22, 2025 to pass a resolution making an amendment to propose any amendments, 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, please provide any amendments to be considered during the budget meetings to the City Clerk, in writing, by noon on January 19, 2026.

Budget documentation and additional reports will be posted to the City’s website on Monday, January 12, 2026, as part of the January 19, 2026 Council meeting agenda.

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

December 22, 2025	Mayor distributes proposed budgets to Council and the City Clerk.
January 12, 2026	Proposed budgets are published on the City’s website as part of the January 19, 2026 Council agenda.
January 19 - 21, 2026	Council budget presentations and consideration of budget amendments, if any.
<ul style="list-style-type: none"> <li>• If amendments are approved, the Mayor has 10 days to veto any budget amendment passed by Council.</li> <li>• 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).</li> <li>• 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.</li> </ul>	

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- 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.
- After the process of amendments, vetoes and overrides has passed, the amended budget is deemed to have been passed. Budget by-laws are no longer required.

**Existing Policy/By-Law**

[Municipal Act, 2021](#), Part VI.1, Special Powers And Duties Of The Head Of Council

- Empowers mayors with additional authority to streamline decision-making processes.

[City of Kingston - Accessibility Standards Policy](#)

- Upon request, and in consultation with the person making the request, provide or make arrangements to provide accessible formats and communication supports for persons with disabilities.

**Notice Provision**

[City of Kingston - Public Notice Policy](#)

- An advertisement be placed in the Kingston Whig Standard newspaper and information pertaining to the Proposed 2026 Operating and Capital budgets be posted on the City’s website.

**Financial Considerations**

Financial considerations are included in the body of this report.

**Contacts**

Lana Foulds, Director, Financial Services and Deputy Treasurer, 613-546-4291 extension 2209

**Other City of Kingston Staff Consulted**

Corporate Management Team

Municipal Departments

External Agencies

**Exhibits Attached:**

Exhibit A – Proposed 2026 Operating and Capital Budgets



Photo compliments of SkEye Stream Inc.

# City of Kingston 2026 Proposed Operating & Capital Budgets



# 2026 Proposed Operating and Capital Budgets

## Exhibit A

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## Corporate Overview

### 2026 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 2026 operating and capital budgets have been prepared in accordance with the Mayoral Decision Number 2025-17, dated August 13, 2025, which provided direction to staff to prepare a proposed balanced 2026 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 2026 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 2.5%, including 1% capital levy;
- c. prioritize repair of City roads by including an additional \$15 million in dedicated funding in the capital budget, thereby increasing total spending on road repair from \$60 million to \$75 million in 2026;
- d. continue to make further investments in housing solutions, with funding in the capital budget of up to \$10 million and operating funds to support new transitional housing and subsidized housing projects;
- e. prioritize investments to improve safety, security, and cleanliness in City parks, the downtown core and other public spaces in the community, as well as strategic investments to improve the city accessibility coordination and support for services and programs;
- f. include new resources to help facilitate business investment in the City, recognizing that given the uncertain economic outlook both locally and nationally, it is critical for the City to make it easier and faster for businesses to make new capital investments that bring new jobs and prosperity to Kingston;

- g. include the necessary debt financing in the City’s long-term capital planning, with existing budget parameters, to enable the construction of a new pool facility at the INVISTA Centre starting in 2027;
- h. review existing City services as necessary to identify efficiencies and potential opportunities to redirect fund 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 this budget direction;
- i. pause the annual incremental levy increase for the Green CIP program of 0.16% for the 2026 fiscal year as the program continues to have sufficient capacity with the \$400,000 currently levied on a yearly basis; and
- j. prepare a report and a draft 2026 annual budget to be presented by the Mayor to Council for consideration before February 1, 2026.

As part of the 2026 budget development process, the four-year operating budget projections, 15-year capital plans, and funding models have been updated to reflect priorities as outlined above, in Council’s strategic plan, and supporting implementation plan approved May 30, 2023.

**Operating Budget**

The proposed 2026 operating budget establishes operating revenue and expenditure estimates for the 2026 fiscal year. In accordance with the Mayoral direction above, the operating budget reflects a property tax increase for municipal services of 2.35% inclusive of the 1% increase for infrastructure investment. It also reflects a separate property tax increase for external agencies, of 1.4% as illustrated in the table below.

The proposed operating budget incorporates inflationary impacts, addresses growth pressures, and invests an incremental 1% in capital infrastructure. The increase also reflects taxation revenue from assessment growth of 1.6%, thereby reducing the tax rate increase required to fund the operating budget as well as a deferral of the final 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 for both 2024 and 2025, the incremental tax levy increase has also been deferred for 2026, the fourth and final year of the incremental tax increase, noting that the program has sufficient capacity with the \$400K levy available which will continue to be available on an annual basis.

The 2026 gross operating expenditures budget of \$530.4M (excluding utilities) is offset by non-tax revenues of \$206.7M and payments in lieu of taxes (PILs) from other levels of government of \$19.5M requiring \$304.2M 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>2025 Budget (\$M)</b>	<b>2026 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	204.4	211.2	2.35%
Property Tax Revenue – External Agencies	81.4	85.4	1.40%
<b>Total property tax rate increase</b>	<b>285.8</b>	<b>296.6</b>	<b>3.75%</b>
Assessment Growth	-	4.7	1.64%
Supplementary Taxation	3.3	2.5	(0.28%)
Green CIP Levy (unchanged from 2023)	0.4	0.4	0.00%
<b>Total</b>	<b>\$ 289.5</b>	<b>\$ 304.2</b>	<b>5.11%</b>

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

<b>Net Tax Requirements – External Agencies</b>	<b>2025 Budget (\$M)</b>	<b>2026 Budget (\$M)</b>	<b>Budget Increase (%)</b>	<b>Tax rate increase (%)</b>
Police Services	58.4	62.0	6.1%	1.26%
Other External Agencies	23.0	23.4	2.0%	0.14%
<b>Total</b>	<b>\$ 81.4</b>	<b>\$ 85.4</b>	<b>4.9%</b>	<b>1.40%</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 proposed 2026 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. Mayoral direction to increase investment for city roads and housing solutions have also been incorporated.

The proposed 2026 capital budget reflects a total capital investment of \$135.8M with funding from municipal and development charge reserve funds of \$98.4M, funding from government grants of \$21.1M, funding from other contributions of \$6.3M and issuance of debt of \$10.0M. The proposed 2026 capital budget includes senior level government multi-year grant funding under the Investing in Canada Infrastructure Program (ICIP), the Disaster Mitigation Assistance Fund (DMAF), and the Housing-Enabling Water Systems programs.

The scope of the recommended capital budget has considered the capacity required to focus on the completion of previously approved projects sitting in capital works-in-progress, reducing the 2026 budget request where possible. 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 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. The recently approved recommendations in the Asset Management Plan Update presented to Council on December 16, 2025, will also inform future capital expenditure and funding models.

## **1. Budget Requirements**

Proposed 2026 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 proposed 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 2026, approximately \$61.0M 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, supporting 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, in response to the funding requirements being identified in the current and recently approved asset management plans.

In addition to the capital levy, where operations are funded by user fees and charges, a department's proposed 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. 2025 forecasted actuals have been included in the comparative data by group section to provide additional trend analysis.

The Corporate Overview section provides roll-up summaries of the 2026 operating and capital budgets. The summaries included in this section are as follows:

- 2026 Operating Budget Summary: summarizes the 2026 proposed and 2027-2029 forecasted operating budgets by revenue and expenditure type.
- 2026 Municipal Gross Expenditure/Revenue Summary by Group: summarizes the 2026 proposed and 2027-2029 forecasted total expenditures, revenues, and net tax requirements by group.
- 2026 Municipal Net Tax Revenue Budget Summary: summarizes the 2026 proposed and 2027-2029 forecasted net tax requirements by department.
- 2026 Average Tax Bill Information by Service: this schedule provides tax bill summary information that breaks down the 2026 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 (2026-2040) Capital Expenditure and Funding Forecast: corporate summary and summaries by group.
- 15-year (2026-2040) Capital Reserve Fund Balances and Year-End Projections: reserve fund balances and continuity schedules.

The remaining sections provide comparative data by Group and Department as follows:

- Comparative data by group
  - 2025 approved operating budget, proposed 2026 budget, and future year forecasts, by department and account type
  - Proposed 2026 Capital budget and funding summary, where applicable
- Comparative data by department
  - 2025 approved operating budget, proposed 2026 budget, and future year forecasts, by account type and program

### **3. Municipal Comparators**

Mayoral direction to staff includes 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 2.5%. The proposed property tax increase for 2026 is 2.35% for municipal services. Including a separate tax increase for external agencies of 1.4%, the City's total property tax rate increase will be 3.75%. Staff have been monitoring budgets of other municipalities and are currently seeing increases that are in the range of 3.5% to 4.0% with the lowest being the City of London with an approved increase of 3.6% and the City of Ottawa with

an approved increase of 3.75%. The average of municipalities reviewed is in the range of 4.82%.

Some larger municipalities recently announced approved tax rate increases including:

- City of London – approved increase of 3.6%
- City of Ottawa – approved increase of 3.75%
- City of Sudbury – approved increase of 3.9%
- City of Barrie – approved increase of 3.95%

Others are following a similar timeline as the city for reviewing and adopting their 2026 annual budgets but have announced various budget directions or draft tax rate increases as follows:

- City of Guelph – Tax increase of 3.47% approved for municipal services only; not including agency budgets or County levy
- City of Hamilton – Mayoral direction of 4.25% tax increase
- City of Thunder Bay – Target of 2.6% tax increase
- City of Brantford – Mayoral direction of less than 5.0% tax increase

Based on the comparator information to date, Kingston will be among the lowest property tax rate increase of other comparable cities in Ontario, including the tax levy specific to external agencies. Staff will continue to monitor the status of other municipal budgets and will present any additional comparator information as part of the 2026 budget presentations to Council in January.

#### **4. Operating Budget – Analysis**

The 2026 recommended general municipal operating budget is summarized by revenue and expenditure type in Table 1 below:

**Table 1: 2026 Operating Budget (Revenue and Expenditure) Summary**

	<b>2025 Budget \$M</b>	<b>2026 Budget \$M</b>	<b>Variance \$M</b>	<b>Variance %</b>
<b>Revenues</b>				
Taxation Revenue	289.5	304.1	14.6	5.1%
PIL Revenue	18.5	19.5	1.0	5.1%
Fees and Charges	75.0	77.4	2.4	3.2%
Provincial Grants and Subsidies	103.8	109.7	5.9	5.6%
Federal Grants and Subsidies	9.9	9.8	(0.1)	(0.9%)
Recoveries – Other Municipalities	3.1	3.3	0.2	7.0%
Transfers from Reserves and Reserve Funds	6.4	6.5	0.1	1.3%
<b>Total</b>	<b>506.4</b>	<b>530.4</b>	<b>24.0</b>	<b>4.7%</b>
<b>Expenditures</b>				
Salaries, Wages and Benefits	163.4	169.2	5.8	3.5%
Materials, Supplies & Fees	47.2	47.0	(0.2)	(0.5%)
Contracted Services	23.8	23.3	(0.5)	(2.2%)
Grants and Transfers to Others	96.0	106.9	10.9	11.4%
Internal Allocations and Tax Adjustments	(0.4)	0.2	0.6	143.0%
Transfers to Reserve Funds	94.3	98.1	3.8	4.0%
Transfers to External Agencies – operating	75.5	78.6	3.1	4.1%
Transfers to Agencies and Boards – reserves	6.6	7.2	0.6	9.4%
<b>Total</b>	<b>506.4</b>	<b>530.4</b>	<b>24.0</b>	<b>4.7%</b>

## **2026 Budgeted Revenues**

2026 budgeted revenues of \$530.4M are increasing by a total of \$24.0M representing a 4.7% increase over the 2025 budget estimates.

## **Taxation Revenues**

Taxation revenues are increasing by \$14.6M to \$304.2M.

Included in total taxation revenues is new assessment growth added to the tax roll of \$4.7M as well as supplementary taxes (new assessment anticipated during 2026) of \$2.5M. Assessment growth provides additional taxation revenues thereby reducing the tax rate increase required to fund the operating budget. Estimated growth and supplementary tax projections are supported using specific property information originating from building permit information. Staff continue to work 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 to 2026 fiscal years. The program continues to have sufficient capacity with the \$400,000 annual levy that is 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 \$211.2M, represents a tax rate increase of 1.35% plus 1% for capital purposes. The net tax requirement for external agencies of \$85.4M, represents a tax rate increase of 1.4% resulting in a total tax rate increase for 2026 of 3.75%.

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

<b>Net Tax Requirements</b>	<b>2025 Budget (\$M)</b>	<b>2026 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	204.4	211.2	2.35%
Property Tax Revenue – External Agencies	81.4	85.4	1.40%
<b>Total property tax rate increase</b>	<b>285.8</b>	<b>296.6</b>	<b>3.75%</b>
Assessment Growth	-	4.7	1.64%
Supplementary Taxation	3.3	2.5	(0.28%)
Green CIP Levy (unchanged from 2023)	0.4	0.4	0.00%
<b>Total</b>	<b>\$ 289.5</b>	<b>\$ 304.2</b>	<b>5.11%</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 (\$11.9M) 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 \$1.0M reflecting the increase in the municipal tax rate.

### **Fees and Charges Revenue**

Fees and charges, estimated at \$77.4M, are increasing 3.2% over the 2025 budgeted amounts. Operating budgets reflect the 2026 fees and charges as recently approved by Council in December 2025. Further information on year-to-year budget changes to this category are detailed below.

- Transit revenues are increasing 41% (\$430K) over the prior year estimates. For 2026, most rates are remaining at the 2025 level, aligning with the policy to increase fares every three years. The next proposed increase will be considered in 2028. Revenues from post-secondary institutions are increasing by a net of \$527K, based on negotiated rates with the Queen’s University Bus-It and St. Lawrence College programs. This increase is net of a reduction in projected revenues of \$600K for the St. Lawrence College transit

pass program as a result of a reduction in student enrolment at the college. The municipal fee assistance program discounted pass revenues are increasing by \$270K due to an uptick in eligible ridership, resulting in a reduction in other fares and pass revenues.

- The provincial decision to discontinue the Automated Speed Enforcement program resulted in the removal of budgeted revenues of approximately \$500K for 2026.
- Garbage bag tag revenues are decreasing by \$125K to right size budgets based on the actual volume of historical sales.
- Parking revenues are increasing by \$490K to reflect the annualization of the April 2025 rate increases.
- Additional budgeted revenues of \$680K with respect to soil management, as outlined in Report 23-040 – Update on Excess Soil Management Strategies.
- Sale of recyclable materials is decreasing by \$1.0M with the transition to the producer responsibility model that commenced in July 2025.
- Facility lease and cost recoveries are increasing by \$780K due to increased cost recoveries for existing sites, including Police and Utilities Kingston buildings, as well as the addition of the Queen Mary Rd facility.
- Additional program revenues of \$400K related to the transfer of the Accessible Taxi and Transportation Network Company programs from the Kingston & Area Taxi Commission (KATC) as well as the transition of the taxi licensing operations from KATC to the City effective September 2026.

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

Grants and subsidies from other levels of government are projected to increase by \$6.0M or 5.1% over 2025 budget estimates.

The provincial subsidies are projecting to increase by \$5.9M or 5.6%. 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:

- Waste Diversion Ontario funding is decreasing by \$1.1M from 2025 estimates. These funds supported the blue box program which transitioned to full producer responsibility on July 1, 2025.

- Funding for Canada-Ontario Early Years and Childcare (CWELCC) has increased over the 2025 budget by \$8.1M. The 2025 funding agreement which included changes to the funding model were not received prior to the finalization of the 2025 budget. The 2026 budget incorporates the changes to the funding model and reflects the recently received 2026 funding agreement.
- During the pandemic, Safe Restart Transit funding allowed for the deferral of Provincial Gas Tax (PGT). The 2026 operating budget assumes the use of \$1.5M of these funds to support transit operations, \$1.5M less than the funds used in 2025. An estimated \$3.0M remains available to support future transit operations.

Federal government funding is projected to decrease by \$100K from 2025 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. The recycling recoveries from other municipalities have been removed after July 1, 2025. There is an estimated \$220K increase from the 2025 estimates due primarily to the expansion of transit service to Loyalist Township expected to begin mid-2026.

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

A total of \$6.5M 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 \$1.5M is recommended to be drawn from the Working Fund Reserve in 2026, including a contribution of \$440K to the Airport to offset a delay in the return of air service, \$125K to support the continued 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 \$7.5M remaining at the end of 2026.

Allocations from capital reserve funds of approximately \$1.4M 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:

- \$300K from the Tree Replacement Reserve Fund for tree planting and maintenance;

- \$745K from the Fire Sick Leave and WSIB reserve funds to manage fluctuations in annual costs;
- \$100K from the Agency Reserve to phase in costs of policing post-secondary gatherings
- \$514K from the Building Reserve Fund (BRAGG) to offset costs of building related services;
- \$375K from the Payroll Stabilization Reserve to offset one-time increases to benefit premiums;
- \$750K from the Election Reserve to support the 2026 municipal election process;
- \$217K from the Development Charges Reserve Fund for library books; and
- \$270K from the Municipal Accommodation Tax Development Fund to support costs for an additional horticulturist position as well as the funding phase-in for First Capital special events.

## **2026 Budgeted Expenditures**

Total expenditures proposed in the 2026 budget of \$530.4M are increasing by \$24.0M or 4.7% over the 2025 approved budget. Highlights within expenditure categories are provided below.

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

Compensation costs, estimated at \$169.2M, have increased 3.5% (\$5.8M) over the 2025 budget. Base wage rates have been incorporated into 2026 budget estimates in accordance with collective and compensation agreements as well as expected increases to the employer portion of benefits. Further information on year-to-year budget changes to this category is provided below.

Premiums for long-term leave benefits increased in December 2025 by \$750K. A contribution from the payroll stabilization reserve of \$375K has been included in the budget to support a phase-in of this increase.

The 2026 budget includes approximately \$1.0M in incremental staffing resources to support Council priorities, legislative requirements, growth related demands and continuous improvement initiatives including:

- Inclusion of resources for a new Special Constable program;
- Taxi accessibility and licensing support;
- Transit positions to enhance security measures;

- Annualization of new staffing resources approved in the 2025 operating budget.

A salary gapping provision of \$250K has been incorporated into the 2026 operating budget to reflect continued savings resulting from unplanned staff turnover.

Other cost saving measures of approximately \$2.0M include a cost-of-living freeze for non-union employees for the 2026 fiscal year, deferral of replacement of some vacant positions, and the elimination of vacant positions that are not expected to be required due to attrition and/or department reorganization.

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 \$15.8M or 8.5% of total salary and benefit costs is projected to be allocated to capital in 2026. These amounts are charged to capital projects primarily within capital intensive areas such as Engineering, Transportation, Facilities, Recreation and Information Systems and Technology. Staff have been reviewing the policy governing wage costs allocated to the capital budget and, as a result, have reallocated certain costs back to the operating budget resulting in a reduction of approximately \$800K of capital-funded wage costs in 2026.

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

Materials, supplies and fees are estimated at \$47.0M, a decrease of \$200K or (0.5%) from the 2025 budget. Inflationary increases continue to impact a number of expenditures in this category, particularly for costs related to fleet parts, software subscriptions and maintenance contracts. At the same time, targeted efforts to control discretionary spending have mitigated the overall impact.

Gasoline and diesel fuels are projected at \$5.6M in 2026, representing a decrease of \$1.1M or 16.8% from 2025 budget projections. The City has been experiencing an average cost per litre in 2025 that is consistently lower than budget as a result of the elimination of the carbon tax in April 2025. In addition, expected transit fuel usage volumes are expected to decline by approximately 72K litres from 2025 resulting from the changes to the routes implemented in October 2025.

Utility rates are projected to remain at 2025 budgeted levels due to a reduction in natural gas costs by \$235K as a result of the temporary closure of the Culligan Waterpark and other energy saving efficiencies. These savings are offset by average rate increases in electricity, water and wastewater.

Insurance premiums are increasing by approximately \$283K or 5% over 2025 premiums to reflect market expectations and additions/changes to coverage.

Service and administration fees to support the Automated Speed Enforcement program are impacting this budget category with the removal of approximately \$300K due to the provincial decision to discontinue the program.

### **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, and previously recycling collection and processing.

These costs, budgeted at \$23.3M, reflect a decrease of \$500K or 2.2% from the 2025 budget. Specific cost impacts to be noted in this category:

- Support for the 2027 municipal election of \$400K in professional and contracted services.
- A new soil management operating contract for \$513K, which is fully supported by fee revenues collected for use of the site.
- New facility contracts of approximately \$700K to support new supporting and transitional housing sites as well as service level increases to Police and Utilities Kingston buildings.
- The annualized reduction of \$2.4M 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 \$106.9M, an increase of \$10.9M or 11.3% from 2025 levels. This expenditure category represents primarily transfers for Ontario Works, housing and childcare programs.

Childcare provider transfers are increasing by \$7.9M or 12.3% over the 2025 budget in conjunction with the increased funding for Canada-Ontario Early Years and Childcare (CWELCC). As noted above, the 2026 budget incorporates changes to the funding model made subsequent to adoption of the 2025 budget. Ontario Works income supports are projected to remain consistent with 2025 levels. The 2026 budget also includes \$1.7M with respect to new transitional housing service agreements.

As part of Council Report 26-004, Council approved a change to the administration of the Municipal Accommodation Tax (MAT) Development Fund whereby, as of January 1, 2026, these funds would be held by Tourism Kingston rather than the City. This resulted in a change in how the budgeted MAT revenue distributions to the Development Reserve of \$1.6M are shown

in the 2026 operating budget. Formally shown as a transfer to the Development Reserve (within Transfers to Reserve Funds), these amounts are now shown as a transfer to Tourism Kingston within this Grants and Transfers to Others category.

### **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 \$98.1M, the majority of the increase of \$3.8M is made up of the additional amount transferred to the Municipal Capital Reserve Fund related to the 1% incremental tax levy policy. In 2026, approximately \$61.0M will be raised through this tax levy for capital infrastructure replacement and renewal purposes.

As noted in the Grants and Transfers to Others section above, this category includes a budget reduction of \$1.6M resulting from the change in management of the Municipal Accommodation Tax Development Fund.

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 2026 is \$8.7M. 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 \$85.8M, an overall consolidated budget increase of 4.9%. 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 (3.3% increase requested).
- Kingston Access Services (6.0% increase requested).
- Kingston Frontenac Public Library Board (5.3% increase requested).
- Kingston Police Services Board (5.97% increase requested).
- Kingston Economic Development Corporation (4.0% increase requested).
- Tourism Kingston (3.4% increase requested).
- Downtown Kingston! Business Improvement Area (3.0% requested).

Within the transfers to external agencies category, the budget allocation for Southeast Public Health shows a decrease of approximately \$600K (14%). As a result of the recent merger of the

three individual health units into Southeast Public Health, and the new board's direction to harmonize municipal contribution rates, there was a reduction in the agency's budget request by approximately \$900K. Per discussions with agency staff, it is expected that there will be increases in future budget requests as transition efforts continue; therefore \$300K of the total budget reduction has been budgeted as a transfer to the Agency Stabilization to help offset future operating budget increases.

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 \$7.2M, 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 2026 capital budget reflects a total capital investment of \$135.8M with funding from municipal and development charge reserve funds of \$98.3M, funding from government grants of \$21.1M, funding from other contributions of \$6.3M and issuance of debt of \$10.0M.

Capital plans 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 2024 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 2026 capital budget relates to asset management/life cycle investment including replacement/rehabilitation envelopes as summarized below:

Investments in transportation and infrastructure:

The 2026 capital budget includes an increase in the total capital investment in transportation and related infrastructure from \$60 million to \$75 million, reflecting the Mayor's direction to add \$15 million in dedicated funding for road rehabilitation and repairs.

The funding will be reflected within the capital budget as follows:

- \$12.0 million in new capital funding approved by Council in August 2025 to advance the investment in road renewal and rehabilitation work ahead of the 2026 capital budget process
- \$53.7 million in new capital funding allocated to transportation and infrastructure projects (including \$16.2M included in the strategic and growth-related project listing below)
- \$9.3 million in funding for additional prioritized roads projects as a result of procurement savings

The 2026 capital budget also includes, as part of the overall \$75M investment, the last portion of the \$35.0M to be invested over the term of Council to repair roads in poor condition, as per section 3.4 of the strategic plan.

Other asset management/life cycle investments:

- Investment in parks and shoreline - \$4.8M.
- Fleet replacement / transit / fire - \$17.1M (including \$8.8M for replacement of transit buses supported by Investing In Canada Infrastructure Program).
- Investment in facilities (including recreation) - \$13.7M .
- Investment in parking infrastructure - \$3.0M.
- Investment in technology (including corporate radio system) - \$14.1M.

In addition to the annual asset management/life cycle funding envelopes, the 2026 capital budget includes investment in the following strategic projects:

- Princess & Garrett Streets - \$16.2M - included as part of the overall investment in transportation and infrastructure above and supported with \$4.8M of provincial grants
- Investment in new neighbourhood parks (677 Princess Street) - \$1.7M.
- Investment in affordable and supportive housing - \$10.1M, including \$3.6M supported by provincial grants. An additional \$3.5M was approved in August 2025 to support the budget direction with respect to a municipal investment in housing solutions with capital funding of up to \$10 million.
- Implementation of Facilities GHG reduction initiatives / Net Zero Transition Plan - \$1.3M.

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 – Douglas Fluhrer Park, Macdonald Memorial Park, and Confederation Park.
- Separation of combined sanitary and stormwater sewers, including required road reconstruction.
- Midland Avenue expansion (2027 - 2030)
- North King's Town roadway expansion (2030 – 2032)
- Cataraqui Wood Drive – new two lane road (2027)
- John Counter Boulevard widening (2031, 2033, 2034)
- Parks and Recreation Master Plan initiatives (recommended over 15+ year horizon).
- Active Transportation Plan initiatives (recommended over a 20+ year horizon).
- Transit facilities expansion (2030).
- Investment in automated cart-based garbage collection system (2027 - 2030).
- Additional investment in Better Homes Kingston (2027 - 2035).
- Investment in aquatic and wellness centre (2027).
- Investment in additional parking facilities (2027, 2028, 2029, 2030).
- Employment land acquisition and servicing (2027 - 2040).
- Future expansion of solid waste and public works storage facilities (2028 – 2033, 2035).
- Investment in affordable housing (2027 - 2040).
- Continued facility decarbonization (2027 - 2040).
- Railway St fire and EMS station (2027).
- Emergency Services training centre - Fire, EMS and Police (2027).
- Pittsburgh Library branch renovations and rehabilitation (2027, 2029).
- Calvin Park Library branch renovations and rehabilitation(2030, 2032)

## **Asset Management Requirements**

Under Ontario Regulation 588/17, the Province mandated phased requirements to ensure that municipalities develop comprehensive asset management plans. Completion of the final phase of asset management work was presented to Council on December 16, 2025. This work provides a roadmap that will inform the prioritization and rationale of long-term capital investment and funding resources. Council also adopted the City's updated Asset Management Policy.

While the mandated phases of the asset management plan have been completed, several initiatives identified through this work will be implemented to continue enhancing asset data and supporting financial strategies. Capital funding models will be updated incrementally to reflect asset management requirements within available resources, prioritizing investments that will gradually reduce the infrastructure gap.

## **6. Capital Funding**

The City's financial capacity and funding models reflect the capital and financing requirements for capital asset reinvestment strategies and growth-related assets as provided for in the 15-year capital plans. 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 tax increase for capital infrastructure purposes will help to support the necessary level of asset management investment in future years and is an integral part of the financial strategy developed as part of the asset management plan.

Funding of the 2026 capital requirements includes senior government grant funding to support infrastructure replacement and refurbishment from Investing in Canada Infrastructure Program (ICIP), Housing-Enabling Water Systems Fund, Disaster Mitigation Assistance Fund (DMAF), as well as provincial funding provided through the Road Safety Initiatives Fund (RSIF) to support the cost of alternative traffic-calming measures as a result of the provincial cancellation of the Automated Speed Enforcement Program.

The 2026 capital requirements includes funding through the issuance of debt in the amount of \$10.0M for the combined sewer separation project at Princess St. & Garrett St. and other stormwater initiatives. Additional debt is projected in the capital plans beginning in 2027.

Included with the 15-year capital forecast is a projected financial plan (2026-2040) 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

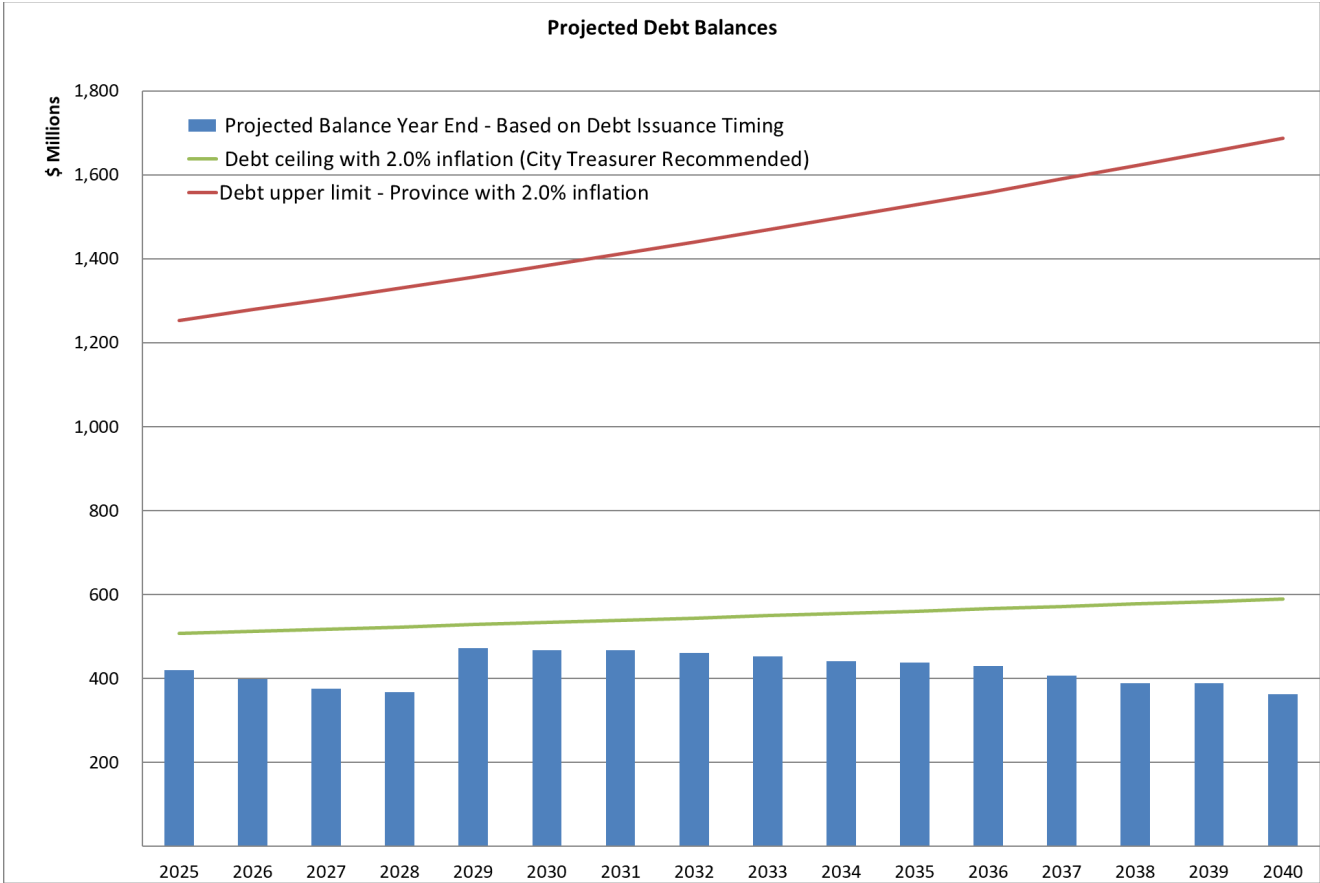
Investing in Canada Infrastructure Program (ICIP), and the Disaster Mitigation Assistance Fund (DMAF) multi-year funding programs.

Debt models have been updated in the table below to reflect the capital budget and 15-year capital plans. [Report Number 25-086 - 2025 Municipal Debt Limits](#), confirms an upset range for total debt issuance at \$1.3B to \$1.6B 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 \$530M, escalated at 2% for future years in line with projected inflation.

The graph illustrates an increase in the debt balance in approximately 2029, primarily related to the planned issuance of debt for the new aquatic centre. Thereafter, debt balances resume a gradual decline reflecting the City’s long-term capital funding strategies, which rely on pay-as-you-go funding for asset management investments and limit debt for growth-related and other major projects. These strategies are fundamental to preserving the City’s AA+ credit rating, as affirmed by Standard & Poor’s Rating Agency.

**Table 2: Projected Debt Balances**



The current debt management strategy includes consideration for new debt issuance that is equal to or less than the level of principal repayments, when possible, 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 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 prudent debt policies 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), 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 phased-in

assessment value of the property. The province has deferred the 2020 reassessment for the 2021 through 2026 fiscal years, meaning that 2026 assessments will remain at the 2020 full phase-in value. Therefore, the average assessment for the City of Kingston for 2026 taxation purposes is unchanged from 2025 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 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 2025 municipal tax component, including the UHKF levy, represented 85% (\$4,176), the County of Frontenac component represented 5% (\$256), and the education tax component represented 10% (\$502) of the total 2025 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, represented 71%, 4% and 25% respectively of the total tax bill, and for industrial properties, 75%, 5% and 20% respectively.

Because the property tax bill includes the municipal, external agencies, County and education components, the total tax rate increase to the taxpayer will be different than the municipal tax rate increase of 2.35% (1.35% for municipal services, plus 1.0% for capital purposes) plus 1.4% for external agencies.

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 for 2026 is estimated to be \$4,331, calculated by applying 3.75% to the municipal tax component for 2025 of \$4,176. For the average residential property assessment value, the 2026 budget impact on a homeowner is \$155 over 2025.

Based on the 2026 budget requisition recently received from the County of Frontenac, the County component of the average residential tax bill for 2026 for County-managed services will be \$270, an increase of \$14 over 2025.

Staff recently received confirmation that education tax rates for 2026 are remaining unchanged from 2025, which will help reduce the average impact of the municipal tax rate increase.

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 and second columns reflect tax rate increases. The average municipal tax change reflected in the third 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 can shift the relative tax burden between the property classes. The elimination of commercial and industrial subclass 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 2016 – 2025**

Year	Municipal Services Tax Increase (Note 1)	External Agencies (Note 1)	Average Municipal Tax Change Year over Year (include tax ratio shifts)	UHKF Levy	County of Frontenac Levy Increase (Note 2)	Average Education Tax Change Year over Year	Average Total Tax Bill Change with Education
2016	2.5%		2.6%			(0.4%)	2.2%
2017	2.5%		3.2%			(0.8%)	2.5%
2018	2.5%		2.2%			(0.6%)	1.6%
2019	2.5%		2.5%			(0.7%)	1.8%
2020	2.5%		2.5%			(0.6%)	1.9%
2021	2.4%		2.4%		0.6%	(0.4%)	2.6%
2022	2.1%		2.1%	1.0%	(0.2%)	(0.3%)	2.6%
2023	3.3%		3.3%		0.6%	(0.4%)	3.5%
2024	3.5%		2.9%		0.2%	(0.3%)	2.8%
2025	2.4%	2.6%	5.0%		0.8%	(0.6%)	5.2%

Note 1: The external agencies levy for 2016 to 2024 is included within the average municipal tax change. Beginning in 2025, under Strong Mayor Powers, the external agencies tax levy is separate from the municipal services tax levy.

Note 2: County of Frontenac levy for 2016 to 2020 included within the average municipal tax change.

## 8. Operating Forecasts for Future Years

Multi-year operating budget forecasts are useful in identifying potential funding gaps and emerging financial pressures, providing early insight into the financial challenges that will need to be addressed. They also allow for multi-year modelling of initiatives, supporting informed planning and decision-making.

Forecasts for 2027, 2028 and 2029 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, 1.7%, 1.28% and 1.25%, for 2027-2029, respectively. Also included in the three-year forecasts are annual amounts for assessment growth of \$3.5M in 2027 through 2029. 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:

- The annualization of the taxi licensing program, assumed in September 2026.
- The annualization of the operational and facility related costs for the additional transitional housing units that are assumed to be acquired and running in 2026.
- The reopening of the enclosed Culligan Aquatic Facility.
- Gradual return of airport revenues, beginning in 2027.
- Increased investment in the Brownfield Community Improvement Program based on projected development activity.
- Continuation of the Green CIP levy at the current level

Projections for 2027 and 2028 currently reflect a budget gap between total revenue and total expenditures with projected tax increases for municipal services of 4.3% and 2.8%, respectively. The projected budget gaps for 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". It is expected that the 2029 budget gap will increase to reflect additional growth considerations and service level changes over the next year.

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>2027</b>	<b>2028</b>	<b>2029</b>
Total forecasted tax rate increase	4.3%	2.8%	2.0%
Estimated maximum municipal services tax rate increase target (inclusive of 1% for capital)	(2.5%)	(2.5%)	(2.5%)
Percentage Gap	1.8%	0.3%	(0.4%)
Dollar gap (per year, cumulative)	\$5.4M	\$6.2M	\$4.9

As part of the 2026 budget development process, staff conducted a number of budget discussions aimed at identifying innovative, practical solutions to address current and future year operating budget gaps. These sessions will continue in 2026 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 some service areas in order to redirect funding to other service priorities or to extend the phase-in of service enhancements may need to be considered in order to address budget pressures in future years. Staff will bring forward service recommendations to council throughout 2026 to be considered in advance of the 2027 budget process.

## **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**  
**2026 Municipal Expenditure/Revenue Summary**

<b>Revenues &amp; Expenditures</b>	<b>2025 Approved Budget</b>	<b>2026 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	(289,503,287)	(304,149,367)	(14,646,080)	5.1%	(320,330,350)	(335,829,276)	(351,421,549)
PIL Revenue	(18,545,617)	(19,495,039)	(949,422)	5.1%	(19,837,294)	(20,239,752)	(20,650,462)
Fees, Charges & Other Revenue	(75,070,933)	(77,442,754)	(2,371,821)	3.2%	(78,141,383)	(78,336,690)	(79,854,317)
Provincial Subsidies	(103,820,541)	(109,667,733)	(5,847,192)	5.6%	(100,187,755)	(99,805,682)	(100,125,217)
Federal Subsidies	(9,885,642)	(9,795,445)	90,197	(0.9%)	(9,190,365)	(8,927,084)	(8,829,099)
Recoveries - Other Municipalities	(3,110,286)	(3,328,553)	(218,267)	7.0%	(3,580,116)	(3,658,704)	(3,742,117)
Transfer from Reserves and Reserve Funds	(6,421,962)	(6,503,840)	(81,877)	1.3%	(3,498,378)	(3,256,586)	(3,182,178)
<b>Total Revenues</b>	<b>(506,358,268)</b>	<b>(530,382,731)</b>	<b>(24,024,463)</b>	<b>4.7%</b>	<b>(534,765,641)</b>	<b>(550,053,774)</b>	<b>(567,804,939)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	163,447,087	169,192,602	5,745,515	3.5%	175,257,889	180,052,438	184,600,355
Materials, Supplies & Fees	47,185,565	46,946,293	(239,272)	(0.5%)	48,806,483	50,130,658	51,985,444
Contracted Services	23,787,598	23,275,961	(511,637)	(2.2%)	23,800,443	23,829,405	24,198,383
Grants & Transfers to Others	96,013,740	106,885,006	10,871,266	11.3%	100,418,366	100,825,163	101,263,059
External Agencies	75,468,223	78,606,375	3,138,152	4.2%	83,660,848	87,371,393	91,176,593
Equipment Charges & Internal Allocations	(3,906,103)	(3,760,328)	145,775	4.3%	(3,827,120)	(3,948,071)	(4,062,056)
Tax Adjustments & Allowances	3,418,821	3,935,042	516,221	15.1%	3,951,668	5,168,710	5,586,177
Debenture Principal & Interest	54,987	11,916	(43,071)	(78.3%)	11,916	11,916	12,154
Transfers to Reserves & Reserve Funds	94,274,067	98,085,158	3,811,091	4.0%	100,853,742	105,255,195	110,015,044
Transfers to Reserve & Reserve Funds - External Agencies	6,614,283	7,204,713	590,430	8.9%	7,197,717	7,548,256	7,905,805
<b>Total Expenditures</b>	<b>506,358,268</b>	<b>530,382,737</b>	<b>24,024,469</b>	<b>4.7%</b>	<b>540,131,953</b>	<b>556,245,064</b>	<b>572,680,958</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,366,310</b>	<b>6,191,288</b>	<b>4,876,019</b>

**City of Kingston**

**2026 Municipal Gross Expenditure/Revenue Budget Summary By Group**

<b>Group</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Transportation &amp; Infrastructure Services</b>						
Expenditure	83,623,894	81,618,325	(2,005,569)	84,417,321	86,689,770	89,070,415
Revenue	(24,077,034)	(21,099,528)	2,977,506	(21,142,201)	(20,697,694)	(20,982,994)
<b>Net</b>	<b>59,546,860</b>	<b>60,518,797</b>	<b>971,937</b>	<b>63,275,120</b>	<b>65,992,076</b>	<b>68,087,421</b>
<b>Growth &amp; Development Services</b>						
Expenditure	23,741,656	25,638,427	1,896,771	26,223,132	25,827,851	26,181,374
Revenue	(19,227,127)	(21,136,616)	(1,909,489)	(21,464,390)	(20,935,853)	(21,154,803)
<b>Net</b>	<b>4,514,529</b>	<b>4,501,811</b>	<b>(12,718)</b>	<b>4,758,742</b>	<b>4,891,998</b>	<b>5,026,571</b>
<b>Community Services</b>						
Expenditure	160,571,997	171,721,545	11,149,548	167,469,600	169,632,332	171,729,435
Revenue	(115,879,075)	(124,447,545)	(8,568,470)	(118,022,102)	(118,596,750)	(119,342,089)
<b>Net</b>	<b>44,692,923</b>	<b>47,273,999</b>	<b>2,581,076</b>	<b>49,447,498</b>	<b>51,035,583</b>	<b>52,387,346</b>
<b>Corporate &amp; Emergency Services</b>						
Expenditure	57,305,793	59,537,088	2,231,295	61,864,475	63,787,040	65,268,100
Revenue	(8,790,918)	(9,229,508)	(438,590)	(9,358,766)	(9,452,620)	(9,650,206)
<b>Net</b>	<b>48,514,875</b>	<b>50,307,580</b>	<b>1,792,705</b>	<b>52,505,709</b>	<b>54,334,419</b>	<b>55,617,895</b>

<b>Group</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Governance &amp; Corporate Administration</b>						
Expenditure	17,796,900	19,157,377	1,360,477	19,023,226	19,502,205	19,965,463
Revenue	(6,374,467)	(7,667,640)	(1,293,173)	(6,650,786)	(6,933,855)	(7,226,437)
<b>Net</b>	<b>11,422,433</b>	<b>11,489,737</b>	<b>67,304</b>	<b>12,372,440</b>	<b>12,568,350</b>	<b>12,739,026</b>
<b>External Agencies</b>						
Transfers	82,082,506	85,811,088	3,728,582	90,858,565	94,919,649	99,082,398
Revenue	(722,543)	(430,087)	292,456	(337,816)	(345,732)	(353,842)
<b>Net</b>	<b>81,359,963</b>	<b>85,381,001</b>	<b>4,021,038</b>	<b>90,520,749</b>	<b>94,573,917</b>	<b>98,728,556</b>
<b>Capital Levy, Fiscal Services and Taxation</b>						
Expenditure	81,235,521	86,898,881	5,663,360	90,275,634	95,886,216	101,383,774
Revenue	(331,287,104)	(346,371,807)	(15,084,704)	(357,789,580)	(373,091,271)	(389,094,568)
<b>Net</b>	<b>(250,051,583)</b>	<b>(259,472,926)</b>	<b>(9,421,344)</b>	<b>(267,513,946)</b>	<b>(277,205,055)</b>	<b>(287,710,794)</b>
<b>Total</b>						
Expenditure	506,358,268	530,382,737	24,024,469	540,131,953	556,245,064	572,680,958
Revenue	(506,358,268)	(530,382,737)	(24,024,469)	(534,765,641)	(550,053,775)	(567,804,939)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,366,310</b>	<b>6,191,288</b>	<b>4,876,019</b>

**City of Kingston  
2026 Municipal Net Tax Revenue Budget Summary**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>	<b>2027 Forecast</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>	<b>2028 Forecast</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>	<b>2029 Forecast</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Public Works	27,294,979	28,076,493	781,514	2.9%	29,476,236	1,399,743	5.0%	30,303,180	826,945	2.8%	31,196,884	893,705	2.9%
Transportation Services	3,266,483	3,272,550	6,067	0.2%	3,313,640	41,090	1.3%	3,509,533	195,893	5.9%	3,628,662	119,129	3.4%
Transit	19,051,887	19,599,365	547,478	2.9%	20,040,051	440,686	2.2%	21,459,526	1,419,475	7.1%	22,256,449	796,923	3.7%
Engineering	631,557	634,246	2,689	0.4%	676,713	42,467	6.7%	692,177	15,464	2.3%	778,535	86,358	12.5%
Solid Waste	9,301,954	8,936,143	(365,811)	(3.9%)	9,768,479	832,336	9.3%	10,027,660	259,181	2.7%	10,226,890	199,230	2.0%
<b>Transportation &amp; Infrastructure Services</b>	<b>59,546,860</b>	<b>60,518,797</b>	<b>971,937</b>	<b>1.6%</b>	<b>63,275,120</b>	<b>2,756,322</b>	<b>4.6%</b>	<b>65,992,076</b>	<b>2,716,958</b>	<b>4.3%</b>	<b>68,087,421</b>	<b>2,095,345</b>	<b>3.2%</b>
Planning Services	1,396,995	1,385,761	(11,235)	(0.8%)	1,508,317	122,556	8.8%	1,573,379	65,062	4.3%	1,625,586	52,207	3.3%
Licensing & Enforcement Services	1,358,419	1,396,763	38,344	2.8%	1,404,715	7,952	0.6%	1,431,095	26,380	1.9%	1,467,405	36,310	2.5%
Building Services	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Business, Real Estate & Environment	928,516	882,990	(45,525)	(4.9%)	1,000,743	117,753	13.3%	1,032,263	31,519	3.1%	1,059,686	27,423	2.7%
Climate Leadership Division	830,599	836,297	5,698	0.7%	844,966	8,669	1.0%	855,261	10,295	1.2%	873,894	18,633	2.2%
<b>Growth and Development</b>	<b>4,514,529</b>	<b>4,501,811</b>	<b>(12,718)</b>	<b>(0.3%)</b>	<b>4,758,742</b>	<b>256,930</b>	<b>5.7%</b>	<b>4,891,998</b>	<b>133,256</b>	<b>2.8%</b>	<b>5,026,571</b>	<b>134,573</b>	<b>2.8%</b>
Heritage Services	2,216,675	2,325,764	109,090	4.9%	2,484,801	159,037	6.8%	2,544,479	59,677	2.4%	2,681,725	137,245	5.4%
Housing	17,011,841	19,793,271	2,781,430	16.3%	20,425,755	632,484	3.2%	20,985,030	559,275	2.7%	21,398,075	413,045	2.0%
Social Services	5,177,345	5,039,641	(137,705)	(2.7%)	5,220,330	180,689	3.6%	5,352,052	131,722	2.5%	5,508,820	156,768	2.9%
Long Term Care	6,852,679	6,775,424	(77,255)	(1.1%)	6,970,666	195,242	2.9%	7,177,853	207,186	3.0%	7,359,590	181,736	2.5%
Arts & Culture Services	3,398,573	3,186,506	(212,067)	(6.2%)	3,355,114	168,608	5.3%	3,526,122	171,008	5.1%	3,621,963	95,841	2.7%
Recreation & Leisure Services	8,798,907	9,012,239	213,332	2.4%	9,811,611	799,372	8.9%	10,244,246	432,635	4.4%	10,584,439	340,193	3.3%
Community Development & Wellbeing	1,236,903	1,141,155	(95,748)	100.0%	1,179,221	38,066	3.3%	1,205,801	26,580	2.3%	1,232,735	26,934	2.2%
<b>Community Services</b>	<b>44,692,923</b>	<b>47,273,999</b>	<b>2,581,076</b>	<b>5.8%</b>	<b>49,447,498</b>	<b>2,173,498</b>	<b>4.6%</b>	<b>51,035,583</b>	<b>1,588,083</b>	<b>3.2%</b>	<b>52,387,346</b>	<b>1,351,762</b>	<b>2.6%</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	Variance (%)	2027 Forecast	Variance (\$)	Variance (%)	2028 Forecast	Variance (\$)	Variance (%)	2029 Forecast	Variance (\$)	Variance (%)
Human Resources & Organization Development	4,142,042	4,096,281	(45,761)	(1.1%)	4,194,662	98,381	2.4%	4,277,992	83,330	2.0%	4,353,607	75,615	1.8%
Facilities Management & Construction	4,114,450	4,496,318	381,868	9.3%	4,835,986	339,668	7.6%	5,066,790	230,804	4.8%	5,280,800	214,010	4.2%
Information Systems & Technology	5,372,694	5,469,738	97,044	1.8%	6,138,349	668,611	12.2%	6,406,343	267,994	4.4%	6,699,385	293,042	4.6%
Communications & Customer Experience	3,009,848	3,116,467	106,619	3.5%	3,221,568	105,101	3.4%	3,318,248	96,681	3.0%	3,406,435	88,188	2.7%
Asset Management & Fleet Services	210,472	215,170	4,698	0.0%	223,178	8,008	0.0%	231,974	8,796	0.0%	236,613	4,639	0.0%
Fire & Rescue	31,665,369	32,913,606	1,248,237	3.9%	33,891,965	978,359	3.0%	35,033,074	1,141,109	3.4%	35,641,054	607,980	1.7%
<b>Corporate &amp; Emergency Services</b>	<b>48,514,875</b>	<b>50,307,580</b>	<b>1,792,705</b>	<b>3.7%</b>	<b>52,505,709</b>	<b>2,198,128</b>	<b>4.4%</b>	<b>54,334,419</b>	<b>1,828,714</b>	<b>3.5%</b>	<b>55,617,895</b>	<b>1,283,474</b>	<b>2.4%</b>
Mayor & Council	1,588,999	1,622,960	33,961	2.1%	1,673,302	50,342	3.1%	1,713,999	40,697	2.4%	1,745,437	31,438	1.8%
Corporate Management Team	2,426,008	2,517,194	91,186	3.8%	2,569,781	52,587	2.1%	2,627,001	57,220	2.2%	2,690,496	63,495	2.4%
Legal Services	1,880,998	1,862,539	(18,459)	(1.0%)	2,131,115	268,576	14.4%	2,216,229	85,114	4.0%	2,285,211	68,982	3.1%
City Clerk	2,120,141	2,185,025	64,884	3.1%	2,319,213	134,188	6.1%	2,368,922	49,709	2.1%	2,417,142	48,220	2.0%
Strategy Innovation & Partnerships (Includes Airport)	1,467,899	1,114,471	(353,428)	(24.1%)	1,398,422	283,951	25.5%	1,272,392	(126,030)	(9.0%)	1,149,129	(123,263)	(9.7%)
Financial Services	1,938,389	2,187,548	249,159	12.9%	2,280,610	93,062	4.3%	2,369,808	89,198	3.9%	2,451,610	81,802	3.5%
<b>Governance &amp; Corporate Administration</b>	<b>11,422,433</b>	<b>11,489,737</b>	<b>67,304</b>	<b>0.6%</b>	<b>12,372,440</b>	<b>882,706</b>	<b>7.7%</b>	<b>12,568,350</b>	<b>195,908</b>	<b>1.6%</b>	<b>12,739,026</b>	<b>170,674</b>	<b>1.4%</b>
Tax Requirement - Operating budget before Agencies & Boards, Capital Levy, Fiscal Services & Tax Adjustments	168,691,620	174,091,924	5,400,304	3.2%	182,359,509	8,267,585	4.7%	188,822,426	6,462,917	3.5%	193,858,259	5,035,833	2.7%
Capital Levy, Fiscal Services and Tax Adjustments	57,997,321	64,171,481	6,174,160	10.6%	72,653,696	8,482,215	13.2%	78,863,970	6,210,273	8.5%	84,361,213	5,497,242	7.0%

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	Variance (%)	2027 Forecast	Variance (\$)	Variance (%)	2028 Forecast	Variance (\$)	Variance (%)	2029 Forecast	Variance (\$)	Variance (%)
<b>Total Tax Requirement - Municipal</b>	226,688,941	238,263,405	11,574,464	5.1%	255,013,205	16,749,800	7.0%	267,686,395	12,673,190	5.0%	278,219,471	10,533,076	3.9%
<b>Agency and Board Transfers</b>	81,359,963	85,381,001	4,021,038	4.9%	90,520,749	5,139,748	6.0%	94,573,917	4,053,167	4.5%	98,728,556	4,154,638	4.4%
<b>Total Tax Requirement</b>	308,048,904	323,644,406	15,595,502	5.1%	345,533,954	21,889,548	6.8%	362,260,312	16,726,358	4.8%	376,948,027	14,687,715	4.1%
<b>Less:</b>													
<b>Payments in Lieu of Taxes</b>	(18,545,617)	(19,495,039)	(949,422)	(5.1%)	(19,837,294)	(342,256)	(1.8%)	(20,239,752)	(402,458)	(2.0%)	(20,650,462)	(410,710)	(2.0%)
<b>Property Taxation to be raised</b>	<b>289,503,287</b>	<b>304,149,367</b>	<b>14,646,080</b>	<b>5.1%</b>	<b>325,696,660</b>	<b>21,547,292</b>	<b>7.1%</b>	<b>342,020,560</b>	<b>16,323,900</b>	<b>5.0%</b>	<b>356,297,565</b>	<b>14,277,005</b>	<b>4.2%</b>
Taxation - rate increase - 2.5%	(204,447,008)	(211,172,767)	(6,725,759)	2.3%	(223,414,002)	(7,541,235)	2.5%	(234,859,760)	(7,945,758)	2.5%	(246,692,992)	(8,333,232)	2.5%
Taxation - supplementary	(3,300,717)	(2,500,000)	800,717	(0.3%)	(2,500,000)	-	0.0%	(2,500,000)	-	0.0%	(2,500,000)	-	0.0%
Taxation - growth	-	(4,700,000)	(4,700,000)	1.6%	(3,500,000)	(3,500,000)	1.2%	(3,500,000)	(3,500,000)	1.1%	(3,500,000)	(3,500,000)	1.1%
Taxation - External Agencies	(81,359,963)	(85,381,001)	(4,021,038)	1.4%	(90,520,749)	(5,139,748)	1.7%	(94,573,917)	(4,053,168)	1.3%	(98,728,556)	(4,154,639)	1.2%
Taxation - Green CIP (2023-2026) .16%	(395,599)	(395,599)	-	0.0%	(395,599)	-	0.0%	(395,599)	-	0.0%	-	395,599	(0.1%)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,366,310</b>	<b>5,366,309</b>		<b>6,191,288</b>	<b>824,976</b>		<b>4,876,019</b>	<b>(1,315,270)</b>	

**City of Kingston**  
**2026 Average Tax Bill Information By Service**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>*Average Tax Bill (\$)</b>
Public Works	27,294,979	28,076,493	376
Transportation Services	3,266,483	3,272,550	44
Transit	19,051,887	19,599,365	262
Engineering	631,557	634,246	8
Solid Waste	9,301,954	8,936,143	120
<b>Transportation &amp; Infrastructure Services</b>	<b>59,546,860</b>	<b>60,518,797</b>	<b>810</b>
Planning Services	1,396,995	1,385,761	19
Licensing & Enforcement Services	1,358,419	1,396,763	19
Business, Real Estate & Environment	928,516	882,990	12
Climate Leadership Division	830,599	836,297	11
<b>Growth &amp; Development Services</b>	<b>4,514,529</b>	<b>4,501,811</b>	<b>60</b>
Heritage Services	2,216,675	2,325,764	31
Housing	17,011,841	19,793,271	265
Social Services	5,177,345	5,039,641	67
Long Term Care	6,852,679	6,775,424	91
Arts & Culture Services	3,398,573	3,186,506	43
Recreation & Leisure Services	8,798,907	9,012,239	121
Community Development & Wellbeing	1,236,903	1,141,155	15
<b>Community Services</b>	<b>44,692,923</b>	<b>47,273,999</b>	<b>633</b>

	2025 Approved Budget	2026 Proposed Budget	*Average Tax Bill (\$)
Human Resources & Organization Development	4,142,042	4,096,281	55
Facilities Management & Construction	4,114,450	4,496,318	60
Information Systems & Technology	5,372,694	5,469,738	73
Communications & Customer Experience	3,009,848	3,116,467	42
Asset Management and Fleet	210,472	215,170	3
Fire & Rescue	31,665,369	32,913,606	440
<b>Corporate &amp; Emergency Services</b>	<b>48,514,875</b>	<b>50,307,580</b>	<b>673</b>
Mayor & Council	1,588,999	1,622,960	22
Corporate Management Team	2,426,008	2,517,194	34
Legislative & Legal Services	1,880,998	1,862,539	25
City Clerk	2,120,141	2,185,025	29
Strategy Innovation & Partnerships (Includes Airport)	1,467,899	1,114,471	15
Financial Services	1,938,389	2,187,549	29
<b>Governance &amp; Corporate Administration</b>	<b>11,422,433</b>	<b>11,489,737</b>	<b>154</b>
Operating budget before fiscal/capital levy and agencies & boards	168,691,620	174,091,924	2,330
Capital Levy, Fiscal Services & Tax Adjustments	57,997,321	64,171,478	859
<b>Municipal Services</b>	<b>226,688,941</b>	<b>238,263,405</b>	<b>3,188</b>
External Agencies	81,359,963	85,381,001	1,143
<b>External Agencies</b>	<b>81,359,963</b>	<b>85,381,001</b>	<b>1,143</b>
Total tax requirement	308,048,902	323,644,406	
Payments in lieu	(18,545,618)	(19,495,039)	
<b>Property Taxation to be raised</b>	<b>289,503,287</b>	<b>304,149,367</b>	<b>4,331</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 \$4,331

**Budget Estimates for 2026 Public Sector Accounting Board  
Reporting Requirements**

<b>Expenses</b>	<b>2026 Budget</b>
<b>Operating Fund Expenses:</b>	
Amortization of tangible capital assets	86,000,000
Asset retirement liability obligations	250,000
Post-employment benefit expenses	5,300,000
<b>Reserve Fund Revenue and Expenses:</b>	
Investment income	(10,000,000)
Long-term debt interest	23,000,000

**City of Kingston  
2026 Capital Budget and 15 Year  
Capital Plan**

<b>Groups</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>
Transportation & Infrastructure Services	54,576,240	61,212,046	73,667,664	73,590,493	64,550,927	65,255,470	68,135,144	71,184,846
Growth & Development Services	12,078,141	19,935,848	14,816,968	48,611,917	9,960,826	10,403,616	7,398,808	9,992,270
Community Services	18,357,606	17,914,195	16,328,906	19,027,917	14,399,321	18,879,973	16,051,747	12,434,573
Corporate & Emergency Services	47,077,681	180,492,409	59,106,947	49,674,616	44,849,624	55,056,154	48,231,261	51,075,732
<b>Sub-Total</b>	<b>132,089,668</b>	<b>279,554,498</b>	<b>163,920,486</b>	<b>190,904,942</b>	<b>133,760,698</b>	<b>149,595,213</b>	<b>139,816,960</b>	<b>144,687,421</b>
Police	2,300,000	3,025,000	3,420,000	3,850,000	2,920,000	3,140,000	3,045,000	2,895,000
Library	276,100	295,000	1,015,000	785,000	250,000	330,000	750,000	265,000
Kingston Access Services	1,145,000	752,100	857,310	1,211,941	1,026,045	1,129,750	1,244,265	1,576,398
<b>Total</b>	<b>135,810,768</b>	<b>283,626,598</b>	<b>169,212,796</b>	<b>196,751,883</b>	<b>137,956,743</b>	<b>154,194,963</b>	<b>144,856,225</b>	<b>149,423,819</b>
<b>Financing</b>								
Reserve Funds - Pay-As-You-Go	93,969,960	118,204,958	106,080,550	101,090,219	81,230,897	96,887,662	115,210,025	103,750,247
Reserve Funds - Debt	10,000,000	65,000,000	30,000,000	52,000,000	20,000,000	20,000,000	10,000,000	20,000,000
Development Charges - Pay-As-You-Go	4,324,763	29,849,998	13,397,973	26,122,835	20,828,828	22,134,147	10,979,521	17,378,737
Development Charges - Debt	-	15,000,000	-	-	5,000,000	5,000,000	-	-
External - Other	6,336,050	41,523,437	12,968,890	9,869,311	5,716,405	6,778,261	5,779,290	5,821,155
Grant Funding	21,179,995	14,048,205	6,765,383	7,669,519	5,180,614	3,394,893	2,887,389	2,473,680
<b>Financing Total</b>	<b>135,810,768</b>	<b>283,626,598</b>	<b>169,212,796</b>	<b>196,751,883</b>	<b>137,956,743</b>	<b>154,194,963</b>	<b>144,856,225</b>	<b>149,423,819</b>

**City of Kingston  
2026 Capital Budget and 15 Year  
Capital Plan**

<b>Groups</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Transportation & Infrastructure Services	58,300,245	67,646,592	79,796,764	74,893,096	87,274,998	84,109,729	97,561,576	1,081,755,830
Growth & Development Services	9,464,923	13,633,095	8,950,821	3,234,830	4,091,131	3,120,749	3,373,139	179,067,082
Community Services	10,114,165	16,103,221	14,807,223	25,015,380	13,744,427	16,796,729	4,433,680	234,409,064
Corporate & Emergency Services	36,603,835	41,503,058	39,238,919	53,031,582	53,047,765	53,064,401	60,763,651	872,817,636
<b>Sub-Total</b>	<b>114,483,168</b>	<b>138,885,967</b>	<b>142,793,727</b>	<b>156,174,889</b>	<b>158,158,321</b>	<b>157,091,607</b>	<b>166,132,046</b>	<b>2,368,049,612</b>
Police	3,150,000	3,080,000	3,195,000	3,130,000	3,400,000	3,145,000	3,145,000	46,840,000
Library	280,000	270,000	250,000	250,000	250,000	250,000	250,000	5,766,100
Kingston Access Services	1,465,630	1,639,693	2,139,040	1,982,214	2,145,829	2,619,279	2,626,453	23,560,946
<b>Total</b>	<b>119,378,798</b>	<b>143,875,660</b>	<b>148,377,767</b>	<b>161,537,103</b>	<b>163,954,150</b>	<b>163,105,886</b>	<b>172,153,499</b>	<b>2,444,216,658</b>
<b>Financing</b>								
Reserve Funds - Pay-As-You-Go	99,123,870	121,581,499	122,388,805	132,465,358	142,182,948	131,404,910	158,226,941	1,723,798,847
Reserve Funds - Debt	-	-	10,000,000	10,000,000	5,000,000	10,000,000	-	262,000,000
Development Charges - Pay-As-You-Go	11,913,725	13,936,665	11,961,509	15,004,824	12,649,669	17,546,591	10,244,490	238,274,272
Development Charges - Debt	-	-	-	-	-	-	-	25,000,000
External - Other	5,867,524	5,883,816	1,553,773	1,593,241	1,647,853	1,680,705	1,208,389	114,228,101
Grant Funding	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	80,915,438
<b>Financing Total</b>	<b>119,378,798</b>	<b>143,875,660</b>	<b>148,377,767</b>	<b>161,537,103</b>	<b>163,954,150</b>	<b>163,105,886</b>	<b>172,153,499</b>	<b>2,444,216,658</b>

**Transportation &  
Infrastructure Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</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>
Public Works Services	2,975,000	1,266,550	1,331,881	1,398,519	1,466,489	1,535,819	1,606,535	1,678,666	1,752,239
Engineering Services	41,634,813	37,990,104	58,988,731	58,916,585	54,110,520	59,705,815	62,163,775	64,335,163	51,621,387
Solid Waste Services	100,000	1,650,000	451,000	1,252,020	453,060	54,122	55,204	56,308	57,434
Transportation Services	9,866,426	14,058,892	11,889,553	11,516,869	7,394,357	3,453,215	3,773,130	4,108,209	4,459,184
Transit Services	-	6,246,500	1,006,500	506,500	1,126,500	506,500	536,500	1,006,500	410,000
<b>Total</b>	<b>54,576,240</b>	<b>61,212,046</b>	<b>73,667,664</b>	<b>73,590,493</b>	<b>64,550,927</b>	<b>65,255,470</b>	<b>68,135,144</b>	<b>71,184,846</b>	<b>58,300,245</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	32,499,842	33,816,174	42,682,097	34,376,885	21,942,903	28,925,062	50,105,469	40,363,985	48,158,973
Reserve Funds - Debt	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000	20,000,000	10,000,000	20,000,000	-
Development Charges - Pay-As-You-Go	1,943,272	10,772,679	7,461,985	14,389,093	15,621,478	11,330,408	8,029,675	10,820,861	10,141,272
Development Charges - Debt	-	-	-	-	5,000,000	5,000,000	-	-	-
External - Other	-	-	-	-	-	-	-	-	-
Grant Funding	10,133,126	6,623,192	3,523,582	4,824,515	1,986,545	-	-	-	-
<b>Financing Total</b>	<b>54,576,240</b>	<b>61,212,046</b>	<b>73,667,664</b>	<b>73,590,493</b>	<b>64,550,927</b>	<b>65,255,470</b>	<b>68,135,144</b>	<b>71,184,846</b>	<b>58,300,245</b>

**Transportation &  
Infrastructure Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Public Works Services	1,827,284	1,903,830	1,981,906	4,061,544	4,142,775	4,225,631	33,154,668
Engineering Services	59,143,900	65,961,241	65,044,869	73,453,275	72,763,998	86,292,706	912,126,882
Solid Waste Services	58,583	59,755	60,950	62,169	62,169	63,412	4,496,185
Transportation Services	4,826,825	5,211,939	5,615,371	6,038,010	6,480,787	6,979,827	105,672,596
Transit Services	1,790,000	6,660,000	2,190,000	3,660,000	660,000	-	26,305,500
<b>Total</b>	<b>67,646,592</b>	<b>79,796,764</b>	<b>74,893,096</b>	<b>87,274,998</b>	<b>84,109,729</b>	<b>97,561,576</b>	<b>1,081,755,830</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	59,637,925	61,436,530	56,122,342	73,073,409	63,631,167	87,442,086	734,214,851
Reserve Funds - Debt	-	10,000,000	10,000,000	5,000,000	10,000,000	-	165,000,000
Development Charges - Pay-As-You-Go	8,008,667	8,360,234	8,770,754	9,201,589	10,478,562	10,119,490	145,450,020
Development Charges - Debt	-	-	-	-	-	-	10,000,000
External - Other	-	-	-	-	-	-	-
Grant Funding	-	-	-	-	-	-	27,090,959
<b>Financing Total</b>	<b>67,646,592</b>	<b>79,796,764</b>	<b>74,893,096</b>	<b>87,274,998</b>	<b>84,109,729</b>	<b>97,561,576</b>	<b>1,081,755,830</b>

**Growth and Development Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</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>
Business, Real Estate & Environmental Initiatives	8,070,000	5,905,000	2,740,000	8,250,000	2,040,000	2,445,000	1,655,000	2,790,000	1,620,000
Climate Leadership Divison	222,545	4,581,881	4,638,361	4,594,870	4,562,885	4,667,885	4,562,885	4,517,885	4,562,885
Planning Services	688,000	1,155,000	1,050,000	781,000	885,000	840,000	897,000	1,423,000	921,000
Licensing & Enforcement	25,000	276,000	282,000	50,000	-	-	-	50,000	-
Parking Services	3,029,596	8,017,967	6,106,607	34,882,047	2,472,941	2,450,731	283,923	1,201,385	2,361,038
Building Services	43,000	-	-	54,000	-	-	-	10,000	-
<b>Total</b>	<b>12,078,141</b>	<b>19,935,848</b>	<b>14,816,968</b>	<b>48,611,917</b>	<b>9,960,826</b>	<b>10,403,616</b>	<b>7,398,808</b>	<b>9,992,270</b>	<b>9,464,923</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	6,953,141	12,852,963	8,124,083	9,119,032	5,392,941	5,910,731	2,905,923	5,107,885	4,879,038
Reserve Funds - Debt	-	-	-	32,000,000	-	-	-	-	-
Development Charges - Pay-As-You-Go	125,000	225,000	325,000	125,000	200,000	125,000	125,000	516,500	218,000
External - Other	5,000,000	6,857,885	6,367,885	7,367,885	4,367,885	4,367,885	4,367,885	4,367,885	4,367,885
<b>Financing Total</b>	<b>12,078,141</b>	<b>19,935,848</b>	<b>14,816,968</b>	<b>48,611,917</b>	<b>9,960,826</b>	<b>10,403,616</b>	<b>7,398,808</b>	<b>9,992,270</b>	<b>9,464,923</b>

**Growth and Development Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Business, Real Estate & Environmental Initiatives	2,345,000	1,670,000	1,695,000	1,670,000	1,645,000	1,620,000	46,160,000
Climate Leadership Divison	4,517,885	195,000	150,000	150,000	150,000	150,000	42,224,967
Planning Services	1,242,000	1,165,000	915,000	725,000	925,000	725,000	14,337,000
Licensing & Enforcement	-	-	50,000	-	-	-	733,000
Parking Services	5,528,210	5,920,821	424,830	1,546,131	400,749	878,139	75,505,115
Building Services	-	-	-	-	-	-	107,000
<b>Total</b>	<b>13,633,095</b>	<b>8,950,821</b>	<b>3,234,830</b>	<b>4,091,131</b>	<b>3,120,749</b>	<b>3,373,139</b>	<b>179,067,082</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	9,013,210	8,655,821	3,014,830	3,966,131	2,895,749	3,248,139	92,039,617
Reserve Funds - Debt	-	-	-	-	-	-	32,000,000
Development Charges - Pay-As-You-Go	252,000	295,000	220,000	125,000	225,000	125,000	3,226,500
External - Other	4,367,885	-	-	-	-	-	51,800,965
<b>Financing Total</b>	<b>13,633,095</b>	<b>8,950,821</b>	<b>3,234,830</b>	<b>4,091,131</b>	<b>3,120,749</b>	<b>3,373,139</b>	<b>179,067,082</b>

**Community Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</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>
Heritage Services	110,000	310,000	385,000	235,000	260,000	210,000	210,000	435,000	285,000
Arts & Cultural Services	195,000	995,000	495,000	565,000	397,500	397,500	517,500	397,500	397,500
Recreation & Leisure Services	7,622,349	11,599,292	11,192,102	13,905,319	9,713,256	14,237,761	11,233,204	7,384,509	5,377,385
Housing & Social Services	10,255,257	4,709,903	4,006,804	4,072,598	3,928,565	3,934,712	3,991,043	4,117,564	3,954,280
Long-Term Care	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Community Development & Wellbeing	75,000	200,000	150,000	150,000	-	-	-	-	-
<b>Total</b>	<b>18,357,606</b>	<b>17,914,195</b>	<b>16,328,906</b>	<b>19,027,917</b>	<b>14,399,321</b>	<b>18,879,973</b>	<b>16,051,747</b>	<b>12,434,573</b>	<b>10,114,165</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	12,400,447	10,511,690	10,345,817	12,323,071	9,134,903	10,398,444	10,339,513	7,063,525	6,086,032
Development Charges - Pay-As-You-Go	1,586,687	4,247,466	2,741,288	3,859,842	2,070,349	5,086,637	2,824,845	2,897,368	1,554,453
External - Other	-	-	-	-	-	-	-	-	-
Grant Funding	4,370,471	3,155,039	3,241,801	2,845,004	3,194,069	3,394,893	2,887,389	2,473,680	2,473,680
<b>Financing Total</b>	<b>18,357,606</b>	<b>17,914,195</b>	<b>16,328,906</b>	<b>19,027,917</b>	<b>14,399,321</b>	<b>18,879,973</b>	<b>16,051,747</b>	<b>12,434,573</b>	<b>10,114,165</b>

**Community Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Heritage Services	210,000	260,000	210,000	285,000	285,000	210,000	3,900,000
Arts & Cultural Services	520,000	400,000	400,000	520,000	400,000	400,000	6,997,500
Recreation & Leisure Services	11,312,023	10,078,899	20,249,717	8,836,204	12,020,720	-	154,762,740
Housing & Social Services	3,961,198	3,968,324	4,055,663	4,003,223	3,991,009	3,723,680	66,673,823
Long-Term Care	100,000	100,000	100,000	100,000	100,000	100,000	1,500,000
Community Development & Wellbeing	-	-	-	-	-	-	575,000
<b>Total</b>	<b>16,103,221</b>	<b>14,807,223</b>	<b>25,015,380</b>	<b>13,744,427</b>	<b>16,796,729</b>	<b>4,433,680</b>	<b>234,409,064</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	7,953,543	9,278,595	16,527,630	7,947,667	7,738,887	1,960,000	140,009,765
Development Charges - Pay-As-You-Go	5,675,998	3,054,948	6,014,070	3,323,080	6,584,161	-	51,521,192
External - Other	-	-	-	-	-	-	-
Grant Funding	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	42,878,107
<b>Financing Total</b>	<b>16,103,221</b>	<b>14,807,223</b>	<b>25,015,380</b>	<b>13,744,427</b>	<b>16,796,729</b>	<b>4,433,680</b>	<b>234,409,064</b>

**Corporate & Emergency  
Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</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>
Facilities Management & Construction Services	13,810,000	151,655,000	34,440,000	23,085,000	24,080,000	22,935,000	21,155,000	19,090,000	16,135,000
Information Systems & Technology	11,048,528	11,034,889	10,996,230	9,900,660	10,076,856	10,228,031	9,928,565	10,493,432	11,114,281
Coprorate Asset Management & Fleet	15,216,672	13,017,667	11,164,510	12,740,191	5,936,768	14,203,643	11,300,696	16,411,299	7,593,553
Fire & Rescue	7,002,482	4,784,853	2,506,207	3,948,766	4,756,000	7,689,480	5,847,000	5,081,000	1,761,000
<b>Total</b>	<b>47,077,681</b>	<b>180,492,409</b>	<b>59,106,947</b>	<b>49,674,616</b>	<b>44,849,624</b>	<b>55,056,154</b>	<b>48,231,261</b>	<b>51,075,732</b>	<b>36,603,835</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	38,657,422	56,984,530	39,658,992	39,719,690	40,590,105	47,090,726	46,845,856	46,756,911	35,130,196
Reserve Funds - Debt	-	55,000,000	10,000,000	-	-	-	-	-	-
Development Charges - Pay-As-You-Go	439,804	14,604,853	2,869,700	7,512,000	2,937,000	5,592,103	-	2,900,000	-
Development Charges - Debt	-	15,000,000	-	-	-	-	-	-	-
External - Other	1,304,057	34,633,052	6,578,255	2,442,926	1,322,520	2,373,326	1,385,405	1,418,820	1,473,639
Grant Funding	6,676,397	4,269,974	-	-	-	-	-	-	-
<b>Financing Total</b>	<b>47,077,681</b>	<b>180,492,409</b>	<b>59,106,947</b>	<b>49,674,616</b>	<b>44,849,624</b>	<b>55,056,154</b>	<b>48,231,261</b>	<b>51,075,732</b>	<b>36,603,835</b>

**Corporate & Emergency  
Services  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Facilities Management & Construction Services	20,405,000	17,175,000	17,675,000	22,200,000	22,225,000	24,725,000	450,790,000
Information Systems & Technology	11,677,318	11,745,639	11,917,237	12,388,099	12,812,889	12,949,862	168,312,515
Coprorate Asset Management & Fleet	7,614,740	7,066,218	21,708,345	11,992,367	9,983,662	19,619,827	185,570,159
Fire & Rescue	1,806,000	3,252,062	1,731,000	6,467,300	8,042,850	3,468,962	68,144,961
<b>Total</b>	<b>41,503,058</b>	<b>39,238,919</b>	<b>53,031,582</b>	<b>53,047,765</b>	<b>53,064,401</b>	<b>60,763,651</b>	<b>872,817,636</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	40,013,126	37,711,147	51,464,342	51,425,912	51,409,696	59,581,262	683,039,912
Reserve Funds - Debt	-	-	-	-	-	-	65,000,000
Development Charges - Pay-As-You-Go	-	-	-	-	-	-	36,855,459
Development Charges - Debt	-	-	-	-	-	-	15,000,000
External - Other	1,489,931	1,527,773	1,567,241	1,621,853	1,654,705	1,182,389	61,975,893
Grant Funding	-	-	-	-	-	-	10,946,372
<b>Financing Total</b>	<b>41,503,058</b>	<b>39,238,919</b>	<b>53,031,582</b>	<b>53,047,765</b>	<b>53,064,401</b>	<b>60,763,651</b>	<b>872,817,636</b>

**External Agencies  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</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>
Library	276,100	295,000	1,015,000	785,000	250,000	330,000	750,000	265,000	280,000
Police	2,300,000	3,025,000	3,420,000	3,850,000	2,920,000	3,140,000	3,045,000	2,895,000	3,150,000
Kingston Access Services	1,145,000	752,100	857,310	1,211,941	1,026,045	1,129,750	1,244,265	1,576,398	1,465,630
<b>Total</b>	<b>3,721,100</b>	<b>4,072,100</b>	<b>5,292,310</b>	<b>5,846,941</b>	<b>4,196,045</b>	<b>4,599,750</b>	<b>5,039,265</b>	<b>4,736,398</b>	<b>4,895,630</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	3,459,107	4,039,600	5,269,560	5,551,541	4,170,045	4,562,700	5,013,265	4,457,941	4,869,630
Development Charges - Pay-As-You-Go	230,000	-	-	236,900	-	-	-	244,007	-
External - Other	31,993	32,500	22,750	58,500	26,000	37,050	26,000	34,450	26,000
<b>Financing Total</b>	<b>3,721,100</b>	<b>4,072,100</b>	<b>5,292,310</b>	<b>5,846,941</b>	<b>4,196,045</b>	<b>4,599,750</b>	<b>5,039,265</b>	<b>4,736,398</b>	<b>4,895,630</b>

**External Agencies  
2026 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>Total</b>
Library	270,000	250,000	250,000	250,000	250,000	250,000	5,766,100
Police	3,080,000	3,195,000	3,130,000	3,400,000	3,145,000	3,145,000	46,840,000
Kingston Access Services	1,639,693	2,139,040	1,982,214	2,145,829	2,619,279	2,626,453	23,560,946
<b>Total</b>	<b>4,989,693</b>	<b>5,584,040</b>	<b>5,362,214</b>	<b>5,795,829</b>	<b>6,014,279</b>	<b>6,021,453</b>	<b>76,167,046</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	4,963,693	5,306,712	5,336,214	5,769,829	5,729,412	5,995,453	74,494,702
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	451,243
<b>Financing Total</b>	<b>4,989,693</b>	<b>5,584,040</b>	<b>5,362,214</b>	<b>5,795,829</b>	<b>6,014,279</b>	<b>6,021,453</b>	<b>76,167,046</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2026 - 2040**

<b>Municipal Reserve Funds</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Capital</b>					
Municipal Capital	7,393,589	7,154,557	6,829,798	6,510,330	6,349,657
Fire Capital	4,917,477	3,756,071	1,759,760	2,347,988	2,728,445
Parking Capital	16,598,548	4,030,929	957,132	927,743	1,590,257
Environment	26,154	19,088	10,180	120,874	201,094
<b>Capital Sub-Total</b>	<b>28,935,767</b>	<b>14,960,644</b>	<b>9,556,870</b>	<b>9,906,935</b>	<b>10,869,453</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	7,092,298	5,300,672	5,251,370	4,155,403	3,515,126
Rideaucrest Capital	393,681	495,581	621,936	727,917	1,007,582
Arenas and Other Recreational Facilities	1,276,086	442,667	746,050	440,178	254,593
Marinas	1,394,494	1,047,206	1,174,654	1,167,207	1,092,422
Grand Theatre Facility	583,238	577,186	1,027,001	1,012,646	845,085
Library Capital	1,347,903	1,394,060	740,079	376,320	552,380
Technology Equipment	1,015,041	1,429,367	890,885	969,313	992,448
Police Equipment	832,483	731,662	497,413	506,025	794,585
Municipal Equipment	1,659,641	766,993	407,245	700,833	995,883
Utility Equipment	8,346,977	8,221,289	7,239,217	7,549,729	7,224,458
Transit Equipment and Facilities	14,600,800	9,536,583	6,982,034	1,352,878	770,549
KAS Equipment	58,976	56,889	39,300	47,136	61,700
Solid Waste & Recycling Equipment	2,557,925	1,924,043	1,877,694	1,428,949	1,377,908
Slush Puppie Place	1,186,771	1,146,783	1,606,751	1,785,699	2,167,926
<b>Repair &amp; Replacement Sub-Total</b>	<b>42,346,314</b>	<b>33,070,981</b>	<b>29,101,629</b>	<b>22,220,233</b>	<b>21,652,644</b>
<b>Other</b>					
Cash in lieu of Parkland	1,678,529	1,830,385	1,986,797	2,147,900	2,313,838
Natural Land and Parkland Acquisition	467,499	625,060	787,347	954,504	1,126,675
Industrial Land	8,174,848	7,946,530	10,233,288	13,642,788	14,043,708
BRRAG	6,794,987	6,289,126	5,738,832	5,093,978	5,051,091
Development Charges	11,886,333	3,858,852	5,532,763	2,870,347	2,150,104
Storm Sewers Special Area	454,705	472,893	491,809	511,481	531,940
Development Charges - Water and Wastewater	2,554,148	4,830,201	1,495,666	4,809,844	8,045,693
<b>Other Sub-Total</b>	<b>32,011,048</b>	<b>25,853,046</b>	<b>26,266,501</b>	<b>30,030,842</b>	<b>33,263,049</b>
<b>Total Municipal Reserve Funds</b>	<b>103,293,129</b>	<b>73,884,671</b>	<b>64,925,000</b>	<b>62,158,010</b>	<b>65,785,146</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	2,267,408	2,026,317	1,853,229	2,444,581	3,054,424
Gas Appliance	760,850	635,999	529,929	442,475	374,466
Wastewater	14,827,208	9,504,240	7,551,175	6,521,342	5,795,934
Water	52,802,125	37,205,805	24,127,781	20,330,717	18,507,704
<b>Total Municipal Utility Reserve Funds</b>	<b>70,657,591</b>	<b>49,372,361</b>	<b>34,062,115</b>	<b>29,739,115</b>	<b>27,732,528</b>
<b>Total Capital Related Reserve Funds</b>	<b>173,950,720</b>	<b>123,257,032</b>	<b>98,987,115</b>	<b>91,897,125</b>	<b>93,517,675</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2026 - 2040**

<b>Municipal Reserve Funds</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
<b>Capital</b>					
Municipal Capital	6,685,632	7,531,488	8,376,001	9,827,035	10,146,059
Fire Capital	2,183,447	516,297	358,092	389,836	2,015,235
Parking Capital	158,077	1,135,110	1,470,685	907,547	434,151
Environment	292,728	340,521	368,766	483,689	591,706
<b>Capital Sub-Total</b>	<b>9,319,884</b>	<b>9,523,416</b>	<b>10,573,543</b>	<b>11,608,107</b>	<b>13,187,150</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	3,662,854	3,871,516	4,155,838	4,531,374	5,014,544
Rideaucrest Capital	806,758	1,126,401	1,322,756	1,443,262	1,587,537
Arenas and Other Recreational Facilities	27,484	29,197	81,149	253,371	217,301
Marinas	1,049,953	1,025,725	1,193,018	1,450,500	1,725,630
Grand Theatre Facility	1,032,219	1,123,125	1,165,762	1,209,528	1,305,305
Library Capital	705,153	467,074	765,676	839,353	969,838
Technology Equipment	1,426,484	1,530,936	1,680,469	1,848,806	2,045,039
Police Equipment	1,019,578	994,737	1,203,260	1,242,876	1,440,231
Municipal Equipment	1,197,308	3,152,903	2,607,158	3,054,925	4,161,892
Utility Equipment	6,417,452	5,853,448	5,423,095	6,122,340	6,488,074
Transit Equipment and Facilities	273,412	97,483	205,702	122,433	436,226
KAS Equipment	186,011	338,904	500,010	626,529	678,928
Solid Waste & Recycling Equipment	259,378	387,195	524,673	672,312	830,652
Slush Puppie Place	1,942,923	1,838,982	1,819,632	1,898,074	1,938,756
<b>Repair &amp; Replacement Sub-Total</b>	<b>20,006,966</b>	<b>21,837,625</b>	<b>22,648,200</b>	<b>25,315,682</b>	<b>28,839,952</b>
<b>Other</b>					
Cash in lieu of Parkland	2,484,753	2,660,795	2,842,119	3,028,883	3,221,249
Natural Land and Parkland Acquisition	1,304,011	1,486,667	1,674,803	1,868,584	2,068,177
Industrial Land	14,564,638	14,951,779	15,407,218	15,830,108	16,296,828
BRRAG	4,995,473	4,926,063	4,831,579	4,730,809	4,612,606
Development Charges	637,195	7,071,145	12,012,713	7,278,982	6,571,422
Storm Sewers Special Area	553,218	575,347	598,361	622,295	647,187
Development Charges - Water and Wastewater	11,310,252	18,644,644	27,397,295	31,065,456	36,743,430
<b>Other Sub-Total</b>	<b>35,849,540</b>	<b>50,316,440</b>	<b>64,764,089</b>	<b>64,425,116</b>	<b>70,160,899</b>
<b>Total Municipal Reserve Funds</b>	<b>65,176,390</b>	<b>81,677,481</b>	<b>97,985,832</b>	<b>101,348,904</b>	<b>112,188,002</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	3,464,122	3,811,997	4,067,684	4,495,309	4,729,680
Gas Appliance	326,739	301,155	297,584	317,904	364,033
Wastewater	4,139,147	4,097,588	4,401,267	3,405,830	5,625,489
Water	17,288,027	20,151,012	19,646,942	16,573,810	18,577,755
<b>Total Municipal Utility Reserve Funds</b>	<b>25,218,035</b>	<b>28,361,751</b>	<b>28,413,477</b>	<b>24,792,853</b>	<b>29,296,957</b>
<b>Total Capital Related Reserve Funds</b>	<b>90,394,425</b>	<b>110,039,233</b>	<b>126,399,309</b>	<b>126,141,757</b>	<b>141,484,959</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2026 - 2040**

<b>Municipal Reserve Funds</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>
<b>Capital</b>					
Municipal Capital	10,637,381	11,086,973	10,833,625	12,978,139	10,080,015
Fire Capital	3,354,525	6,356,783	5,037,002	1,958,568	3,515,572
Parking Capital	187,909	269,536	269,407	459,966	523,658
Environment	692,856	787,181	925,483	1,160,088	1,691,373
<b>Capital Sub-Total</b>	<b>14,872,671</b>	<b>18,500,473</b>	<b>17,065,516</b>	<b>16,556,762</b>	<b>15,810,617</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	6,130,168	7,404,239	6,460,188	6,658,136	7,101,039
Rideaucrest Capital	1,682,241	2,549,354	3,478,607	4,457,554	5,488,123
Arenas and Other Recreational Facilities	21,844	337,673	436,808	685,704	4,628,172
Marinas	2,019,131	2,331,752	2,646,209	3,042,791	3,747,499
Grand Theatre Facility	1,607,005	1,917,906	2,202,866	2,496,737	3,255,418
Library Capital	1,169,763	1,235,299	1,413,502	1,640,166	1,917,609
Technology Equipment	2,141,524	3,446,969	5,321,820	6,922,144	8,338,880
Police Equipment	1,512,668	2,300,815	2,980,587	4,032,873	5,182,323
Municipal Equipment	8,071,891	5,374,332	5,615,923	4,697,175	3,774,486
Utility Equipment	4,970,919	4,205,202	4,506,931	5,965,293	5,899,133
Transit Equipment and Facilities	588,535	479,219	554,901	5,028,045	5,220,244
KAS Equipment	582,863	492,745	392,498	285,607	126,037
Solid Waste & Recycling Equipment	1,000,250	1,196,634	1,402,244	1,621,438	1,853,660
Slush Puppie Place	2,118,714	1,703,729	1,870,725	2,311,835	4,621,860
<b>Repair &amp; Replacement Sub-Total</b>	<b>33,617,517</b>	<b>34,975,866</b>	<b>39,283,808</b>	<b>49,845,498</b>	<b>61,154,482</b>
<b>Other</b>					
Cash in lieu of Parkland	3,419,387	3,623,468	3,833,672	4,050,182	4,273,188
Natural Land and Parkland Acquisition	2,273,758	2,485,507	2,703,609	2,928,253	3,565,637
Industrial Land	16,808,801	18,680,744	21,026,569	23,448,607	25,949,261
BRRAG	4,475,595	4,318,304	4,139,166	3,936,509	3,708,679
Development Charges	7,394,002	5,473,085	6,215,538	2,350,422	6,131,842
Storm Sewers Special Area	673,074	699,997	727,997	757,117	787,402
Development Charges - Water and Wastewater	20,479,265	17,177,621	21,468,074	30,182,094	27,382,030
<b>Other Sub-Total</b>	<b>55,523,881</b>	<b>52,458,727</b>	<b>60,114,624</b>	<b>67,653,185</b>	<b>71,798,039</b>
<b>Total Municipal Reserve Funds</b>	<b>104,014,069</b>	<b>105,935,066</b>	<b>116,463,949</b>	<b>134,055,445</b>	<b>148,763,139</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	5,089,937	5,382,705	5,618,683	5,658,905	3,472,419
Gas Appliance	435,896	534,413	661,528	817,194	1,062,899
Wastewater	8,515,310	16,665,981	25,949,499	41,341,616	62,926,639
Water	24,154,940	21,143,037	28,512,228	37,339,625	49,963,618
<b>Total Municipal Utility Reserve Funds</b>	<b>38,196,083</b>	<b>43,726,136</b>	<b>60,741,937</b>	<b>85,157,340</b>	<b>117,425,575</b>
<b>Total Capital Related Reserve Funds</b>	<b>142,210,152</b>	<b>149,661,202</b>	<b>177,205,886</b>	<b>219,212,785</b>	<b>266,188,714</b>

**City of Kingston  
Municipal Reserve Fund  
Continuity Schedules 2026 - 2040**

<b>Capital Reserve Funds</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>Opening Balance - January 1</b>	<b>185,645,699</b>	<b>173,950,721</b>	<b>123,257,032</b>	<b>98,987,115</b>	<b>91,897,125</b>	<b>93,517,674</b>	<b>90,394,425</b>	<b>110,039,233</b>
<b>Contributions:</b>								
General Fund - net taxation	64,596,849	68,802,726	73,170,589	77,829,291	82,390,566	87,118,183	92,017,347	97,093,415
General Fund - other including utilities	86,206,485	80,067,168	85,481,096	91,432,320	93,048,355	97,527,119	104,031,467	110,011,580
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	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Federal Gas Tax Grants	8,677,800	8,677,800	8,677,800	8,677,800	8,777,800	8,877,800	8,977,800	9,077,800
Transfer between Reserve Funds	10,772,319	10,745,008	13,273,910	13,103,340	13,133,307	12,086,930	12,296,465	12,106,139
Levies collected	41,216,100	42,539,583	46,902,770	48,306,853	49,753,059	51,012,494	52,538,309	54,062,823
Contributions from Gas and Appliance Rental Operations	3,020,260	3,030,263	3,040,365	3,050,569	3,060,875	3,071,283	3,081,796	3,092,414
Contributions Sub-Total	216,421,718	215,794,453	232,478,437	244,332,080	252,095,868	261,625,714	274,875,090	287,376,077
Interest	6,038,472	5,152,242	4,043,190	3,705,334	3,605,105	3,659,391	4,011,420	4,604,886
<b>Drawdowns:</b>								
Capital Expenditures	237,902,281	277,898,027	247,031,416	232,077,256	205,107,595	226,111,125	225,060,391	224,302,086
Cash Flow	(61,308,480)	(61,420,947)	(57,215,131)	(47,666,440)	(25,935,768)	(30,949,177)	(40,115,261)	(27,138,886)
Principal and Interest - Issued/Approved/Planned Debt	38,936,077	38,849,192	41,812,930	50,524,406	54,305,322	56,124,117	56,954,584	57,600,220
Short Term Interest	277,570	329,096	348,370	361,661	377,400	369,525	369,525	364,275
Transfers to Operating Budget	1,928,850	1,917,824	1,821,521	937,537	192,535	196,386	200,313	204,320
Transfers to other capital reserve funds	16,418,875	14,067,191	26,992,443	18,892,984	20,033,344	16,556,380	16,772,149	20,288,876
Drawdowns Sub-Total	234,155,173	271,640,384	260,791,550	255,127,404	254,080,428	268,408,355	259,241,701	275,620,891
<b>Closing Balance - December 31</b>	<b>173,950,721</b>	<b>123,257,032</b>	<b>98,987,115</b>	<b>91,897,125</b>	<b>93,517,674</b>	<b>90,394,425</b>	<b>110,039,233</b>	<b>126,399,309</b>

**City of Kingston  
Municipal Reserve Fund  
Continuity Schedules 2026 - 2040**

<b>Capital Reserve Funds</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>
<b>Opening Balance - January 1</b>	<b>126,399,309</b>	<b>126,141,757</b>	<b>141,484,959</b>	<b>142,210,152</b>	<b>149,661,202</b>	<b>177,205,886</b>	<b>219,212,785</b>
<b>Contributions:</b>							
General Fund - net taxation	102,351,897	107,715,549	113,186,473	118,849,732	121,226,727	123,651,261	126,124,286
General Fund - other including utilities	114,234,728	118,007,236	123,260,019	129,129,533	134,058,993	138,147,588	142,102,485
Notes Receivable - Interest	1,031,906	1,031,906	1,031,906	1,031,907	1,031,907	1,031,907	1,031,907
Kingston Hydro - Dividends	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Federal Gas Tax Grants	9,177,800	9,277,800	9,377,800	9,477,800	9,577,800	9,677,800	9,777,800
Transfer between Reserve Funds	12,315,953	12,125,910	12,636,011	12,646,264	12,656,664	12,667,216	12,286,769
Levies collected	37,198,866	40,028,608	38,462,780	39,433,663	40,433,643	41,463,652	24,759,958
Contributions from Gas and Appliance Rental Operations	3,103,138	3,113,970	3,124,909	3,135,958	3,167,318	3,198,991	3,219,597
Contributions Sub-Total	<b>280,314,287</b>	<b>292,200,978</b>	<b>301,979,898</b>	<b>314,604,858</b>	<b>323,053,052</b>	<b>330,738,415</b>	<b>320,202,803</b>
Interest	4,809,493	5,104,878	5,071,030	5,450,449	6,131,120	7,269,134	8,111,917
<b>Drawdowns:</b>							
Capital Expenditures	227,842,194	236,486,026	280,380,528	275,735,825	248,547,497	224,353,116	218,923,596
Cash Flow	(24,362,697)	(30,771,626)	(50,113,748)	(38,271,837)	(21,363,081)	(4,287,421)	2,550,764
Principal and Interest - Issued/Approved/Planned Debt	57,003,732	59,759,035	59,729,079	58,772,764	58,089,687	59,293,151	52,729,581
Short Term Interest	364,275	364,275	364,275	360,994	357,713	357,713	351,150
Transfers to Operating Budget	208,406	212,574	216,826	221,162	225,585	230,097	234,699
Transfers to other capital reserve funds	24,325,422	15,912,369	15,748,779	15,785,353	15,782,092	16,053,999	6,548,999
Drawdowns Sub-Total	<b>285,381,332</b>	<b>281,962,653</b>	<b>306,325,738</b>	<b>312,604,261</b>	<b>301,639,492</b>	<b>296,000,654</b>	<b>281,338,788</b>
<b>Closing Balance - December 31</b>	<b>126,141,757</b>	<b>141,484,959</b>	<b>142,210,152</b>	<b>149,661,202</b>	<b>177,205,886</b>	<b>219,212,785</b>	<b>266,188,713</b>

# Taxation and Fiscal Services

## Proposed 2026 Operating & Capital Budget Summary

This section of the budget documentation includes details on corporate revenues and expenses that are not attributable to any one service area. This includes property tax revenues, tax related adjustments and allowances and other fiscal revenues and expenses.

### Property Tax Revenues

The 2026 gross operating expenditures budget of \$530.4M (excluding utilities) is offset by non-tax revenues of \$206.7M and payments in lieu of taxes (PILs) from other levels of government of \$19.5M requiring a total of \$304.2M to be raised by taxation.

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.

Contributing to the overall property tax requirement is projected assessment growth of \$4.7M, supplementary taxes of \$2.5M and the Green Standard Community Improvement Plan levy of \$400K (unchanged from 2025). The remaining property tax requirement consists of the municipal tax levy of \$211.2M, equivalent to an increase to the tax rate of 1.35% plus 1% for capital purposes and the external agencies tax levy of \$85.4M, equivalent to a separate increase to the tax rate of 1.4%.

<b>Net Tax Requirements</b>	<b>2025 Budget (\$M)</b>	<b>2026 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	\$ 204.4	\$ 211.2	2.35%
Property Tax Revenue – External Agencies	81.4	85.4	1.40%
<b>Total property tax rate increase</b>	<b>\$ 285.8</b>	<b>\$ 296.6</b>	<b>3.75%</b>
Assessment Growth	-	4.7	1.64%
Supplementary Taxation	3.3	2.5	(0.28%)
Green CIP Levy (unchanged from 2025)	0.4	0.4	0.00%
<b>Total</b>	<b>\$ 289.5</b>	<b>\$ 304.2</b>	<b>5.11%</b>

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

<b>Net Tax Requirements – External Agencies</b>	<b>2025 Budget (\$M)</b>	<b>2026 Budget (\$M)</b>	<b>Budget Increase (%)</b>	<b>Tax rate increase (%)</b>
Police Services	58.4	62.0	6.1%	1.26%
Other External Agencies	23.0	23.4	2.0%	0.14%
<b>Total</b>	<b>\$ 81.4</b>	<b>\$ 85.4</b>	<b>4.9%</b>	<b>1.40%</b>

### **Property Tax Revenues – Payments in Lieu of Taxation**

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). Total PILs are projected at \$19.5M for 2026, a large proportion of which (\$11.9M) relates to PILs for the federal properties in Kingston. Post-secondary student population and hospital beds PIL funding of \$2.7M is also included in this category at a rate of \$75 per head and bed, which has been unchanged since 1987. The total PIL revenues is projected to increase by \$950K reflecting the increase in the municipal tax rate.

### **Property Tax Revenues – Adjustments and Allowances**

This category includes tax assistance programs and write-offs (\$1.8M), transfers to the Development Charges Reserve Fund to repay deferred exemptions (\$1.3M), Brownfield CIP reimbursements (\$2.2M) and penalty and interest revenue on outstanding taxes receivable (\$2.1M).

The brownfield incentive and tax cancellation program has been successful in generating new, ongoing property tax revenues once exemptions and brownfield rebates are paid from the incremental assessment. Estimated costs for these programs are increasing in future years' projections based on projected activity in the programs and the assumptions used with respect to timing and future assessment values of qualifying properties.

### **Fiscal Services**

The total Fiscal Services budget is approximately \$5.1M higher than 2025 budget estimates. This budget includes an additional \$3.8M relating to the 1% annual levy increase for capital infrastructure purposes. In 2026, a total of \$61.0M will be raised through this tax levy for capital infrastructure replacement and renewal purposes.

Fiscal Services includes a transfer of \$375K from the payroll stabilization reserve to support the phase-in of a long-term disability benefit premium increase of \$750K. These premiums were increased in December 2025 with the renewal of the SunLife agreement and following a two-year fixed rate guarantee. In accordance with policy, the payroll stabilization reserve is used to mitigate significant fluctuations in salary and benefit costs.

A salary gapping provision of \$250K (\$500K in 2025) has been incorporated into the 2026 operating budget to reflect savings protected from unplanned staff turnover. Staff have seen a change in labour market conditions, and recruitment timing is improving. As a result, the salary gapping provision has been reduced.

In addition to a \$3.0M budget for investment income on corporate funds, this budget category includes \$1.8M to Municipal Property Assessment Corporation for property assessment services as well as other corporate related revenues and costs including a contingency allocation, administrative cost recoveries for corporate support, costs related to retiree benefits, and WSIB administrative costs.

Federal gas tax funds of \$8.7M are budgeted as revenue in Fiscal Services before being transferred out to the capital reserve funds to fund local roads and transportation infrastructure. In 2026, funding of \$3.2M from the Building Faster Fund program (final year of three) is also flowing through Fiscal Services before being transferred to the Municipal Capital Reserve Fund to be used toward housing-enabling infrastructure and other related costs that support community growth.

Fiscal Services also acts as a flow through for municipal accommodation tax (MAT) revenues. As part of Council Report 26-004, Council approved a change to the administration of the MAT Development Fund whereby, as of January 1, 2026, these funds would be held by Tourism Kingston rather than the City. As per the agreement, all MAT funds are transferred to Kingston Accommodation Partners and Tourism Kingston.

**Taxation & Fiscal Services**  
**2026 - 2029 Multi Year Operating Budget**

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
Taxation	(306,341,773)	(305,841,773)	(320,371,346)	(14,529,573)	(335,528,258)	(350,112,907)	(365,698,737)
Fiscal Services	54,790,189	55,790,189	60,898,420	5,108,231	68,014,312	72,907,852	77,987,943
<b>Net Taxation</b>	<b>(251,551,584)</b>	<b>(250,051,583)</b>	<b>(259,472,926)</b>	<b>(9,421,344)</b>	<b>(267,513,946)</b>	<b>(277,205,055)</b>	<b>(287,710,794)</b>
<b>Revenues</b>							
Taxation Revenue	(290,003,287)	(289,503,287)	(304,149,367)	(14,646,080)	(320,330,350)	(335,829,276)	(351,421,549)
PIL Revenue	(18,545,617)	(18,545,617)	(19,495,039)	(949,422)	(19,837,294)	(20,239,752)	(20,650,462)
Provincial Subsidies	(4,350,000)	(4,350,000)	(3,400,000)	950,000	-	-	-
Federal Subsidies	(8,453,022)	(8,453,022)	(8,677,800)	(224,778)	(8,677,800)	(8,677,800)	(8,677,800)
Fees, Charges & Other Revenue	(11,435,178)	(10,435,178)	(10,274,600)	160,578	(8,944,136)	(8,344,443)	(8,344,757)
Transfer from Reserves & Reserve Funds	-	-	(375,000)	(375,000)	-	-	-
<b>Total Revenue</b>	<b>(332,787,104)</b>	<b>(331,287,104)</b>	<b>(346,371,807)</b>	<b>(15,084,704)</b>	<b>(357,789,580)</b>	<b>(373,091,271)</b>	<b>(389,094,568)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	1,975,424	1,975,424	3,116,000	1,140,576	4,065,000	4,290,000	4,507,000
Materials, Supplies & Fees	2,385,250	2,385,250	2,053,294	(331,956)	2,838,960	2,875,339	3,412,446
Grants & Transfers to Others	3,149,500	3,149,500	4,450,000	1,300,500	4,450,000	4,450,000	4,450,000
Transfers to Reserves & Reserve Funds	72,119,542	72,119,542	75,208,232	3,088,690	76,884,923	81,070,018	85,442,295
Tax Adjustments & Allowances	3,418,821	3,418,821	3,935,042	516,221	3,951,668	5,168,710	5,586,177
Debenture Principal & Interest	-	-	-	-	-	-	-
Internal Allocations	(1,813,017)	(1,813,017)	(1,863,688)	(50,671)	(1,914,918)	(1,967,851)	(2,014,145)
<b>Total Expenditures</b>	<b>81,235,521</b>	<b>81,235,521</b>	<b>86,898,881</b>	<b>5,663,360</b>	<b>90,275,633</b>	<b>95,886,216</b>	<b>101,383,773</b>
<b>Net</b>	<b>(251,551,583)</b>	<b>(250,051,583)</b>	<b>(259,472,926)</b>	<b>(9,421,344)</b>	<b>(267,513,946)</b>	<b>(277,205,055)</b>	<b>(287,710,794)</b>

**Taxation**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Taxation Revenue	(289,503,287)	(304,149,367)	(14,646,080)	(320,330,350)	(335,829,276)	(351,421,549)
PIL Revenue	(18,545,617)	(19,495,039)	(949,422)	(19,837,294)	(20,239,752)	(20,650,462)
Provincial Subsidies	(150,000)	(200,000)	(50,000)	-	-	-
Fees, Charges & Other Revenue	(2,211,690)	(2,211,982)	(292)	(1,912,282)	(1,812,589)	(1,812,903)
<b>Total Revenue</b>	<b>(310,410,594)</b>	<b>(326,056,388)</b>	<b>(15,645,794)</b>	<b>(342,079,926)</b>	<b>(357,881,617)</b>	<b>(373,884,914)</b>
<b>Expenditures</b>						
Tax Adjustments & Allowances	3,418,821	3,935,042	516,221	3,951,668	5,168,710	5,586,177
Transfers to Reserves & Reserve Funds	1,150,000	1,750,000	600,000	2,600,000	2,600,000	2,600,000
<b>Total Expenditures</b>	<b>4,568,821</b>	<b>5,685,042</b>	<b>1,116,221</b>	<b>6,551,668</b>	<b>7,768,710</b>	<b>8,186,177</b>
<b>Net</b>	<b>(305,841,773)</b>	<b>(320,371,346)</b>	<b>(14,529,573)</b>	<b>(335,528,258)</b>	<b>(350,112,907)</b>	<b>(365,698,737)</b>
<b>By Program</b>						
Taxation	(289,514,977)	(304,161,349)	(14,646,372)	(320,342,631)	(335,841,865)	(351,434,452)
PIL	(18,545,617)	(19,495,039)	(949,422)	(19,837,294)	(20,239,752)	(20,650,462)
Tax Write-offs	1,000,000	1,250,000	250,000	1,250,000	1,250,000	1,250,000
Tax Assistance Programs	583,567	597,656	14,089	612,098	626,900	642,073
Exemptions - DC/Impost Allocation	750,000	1,300,000	550,000	2,100,000	1,800,000	1,800,000
Brownfield, CIP Allocations	2,000,000	2,250,000	250,000	2,500,000	4,000,000	4,400,000
Penalties & Interest on Taxes	(2,114,746)	(2,112,614)	2,132	(1,810,430)	(1,708,190)	(1,705,895)
<b>Net Taxation</b>	<b>(305,841,773)</b>	<b>(320,371,346)</b>	<b>(14,529,573)</b>	<b>(335,528,258)</b>	<b>(350,112,907)</b>	<b>(365,698,737)</b>

**Fiscal Services**  
**2026 - 2029 Multi Year Operating Budget**

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(8,223,488)	(8,062,618)	160,870	(7,031,854)	(6,531,854)	(6,531,854)
Provincial Subsidies	(4,200,000)	(3,200,000)	1,000,000	-	-	-
Federal Subsidies	(8,453,022)	(8,677,800)	(224,778)	(8,677,800)	(8,677,800)	(8,677,800)
Transfer From Reserves & Reserve Funds	-	(375,000)	(375,000)	-	-	-
<b>Total Revenue</b>	<b>(20,876,510)</b>	<b>(20,315,418)</b>	<b>561,092</b>	<b>(15,709,654)</b>	<b>(15,209,654)</b>	<b>(15,209,654)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,975,424	3,116,000	1,140,576	4,065,000	4,290,000	4,507,000
Materials, Supplies & Fees	2,385,250	2,053,294	(331,956)	2,838,960	2,875,339	3,412,446
Grants & Transfers to Others	3,149,500	4,450,000	1,300,500	4,450,000	4,450,000	4,450,000
Transfers to Reserves & Reserve Funds	70,969,542	73,458,232	2,488,690	74,284,923	78,470,018	82,842,295
Equipment Charges & Internal Allocations	(1,813,017)	(1,863,688)	(50,671)	(1,914,918)	(1,967,851)	(2,014,145)
<b>Total Expenditures</b>	<b>76,666,699</b>	<b>81,213,838</b>	<b>4,547,139</b>	<b>83,723,965</b>	<b>88,117,506</b>	<b>93,197,596</b>
<b>Net</b>	<b>55,790,189</b>	<b>60,898,420</b>	<b>5,108,231</b>	<b>68,014,312</b>	<b>72,907,852</b>	<b>77,987,943</b>
<b>By Program</b>						
Fiscal Services	55,440,189	60,798,420	5,358,231	67,914,312	72,807,852	77,987,943
Healthcare Initiatives	350,000	100,000	(250,000)	100,000	100,000	-
<b>Net Taxation</b>	<b>55,790,189</b>	<b>60,898,420</b>	<b>5,108,231</b>	<b>68,014,312</b>	<b>72,907,852</b>	<b>77,987,943</b>

**Transportation & Infrastructure Services  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Department</b>							
Public Works	28,544,979	27,294,979	28,076,493	781,514	29,476,236	30,303,180	31,196,884
Transportation Services	2,666,483	3,266,483	3,272,550	6,067	3,313,640	3,509,533	3,628,662
Transit	18,551,887	19,051,887	19,599,365	547,478	20,040,051	21,459,526	22,256,449
Engineering	631,557	631,557	634,246	2,689	676,713	692,177	778,535
Solid Waste	9,901,954	9,301,954	8,936,143	(365,811)	9,768,479	10,027,660	10,226,890
<b>Net Taxation</b>	<b>60,296,860</b>	<b>59,546,860</b>	<b>60,518,797</b>	<b>971,937</b>	<b>63,275,120</b>	<b>65,992,076</b>	<b>68,087,421</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(15,730,628)	(15,430,628)	(14,207,996)	1,222,632	(15,065,902)	(15,644,482)	(16,213,782)
Provincial Subsidies	(6,686,812)	(6,586,812)	(4,827,354)	1,759,458	(4,527,424)	(3,577,494)	(3,328,583)
Recoveries - Other Municipalities	(882,616)	(882,616)	(1,018,534)	(135,918)	(1,211,681)	(1,235,780)	(1,260,368)
Transfer From Reserves & Reserve Funds	(1,176,978)	(1,176,978)	(1,045,644)	131,334	(337,194)	(239,937)	(180,261)
<b>Total Revenue</b>	<b>(24,477,034)</b>	<b>(24,077,034)</b>	<b>(21,099,528)</b>	<b>2,977,506</b>	<b>(21,142,201)</b>	<b>(20,697,694)</b>	<b>(20,982,994)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	39,910,397	39,660,397	40,702,091	1,041,694	41,928,006	42,993,122	44,309,849
Materials, Supplies & Fees	5,890,412	5,140,412	4,652,918	(487,494)	4,766,760	4,869,374	4,982,777
Contracted Services	11,816,759	11,266,759	9,212,969	(2,053,790)	9,961,092	10,237,112	10,407,166
Transfers to Reserves & Reserve Funds	4,569,789	4,569,789	4,729,253	159,464	4,870,277	5,008,234	5,110,304
Debenture Principal & Interest	54,987	54,987	11,916	(43,071)	11,916	11,916	12,154
Equipment Charges & Internal Allocations	22,531,550	22,931,550	22,309,178	(622,372)	22,879,270	23,570,012	24,248,165
<b>Total Expenditures</b>	<b>84,773,894</b>	<b>83,623,894</b>	<b>81,618,325</b>	<b>(2,005,569)</b>	<b>84,417,321</b>	<b>86,689,770</b>	<b>89,070,415</b>
<b>Net</b>	<b>60,296,860</b>	<b>59,546,860</b>	<b>60,518,797</b>	<b>971,937</b>	<b>63,275,120</b>	<b>65,992,075</b>	<b>68,087,421</b>

# **Transportation & Infrastructure Services**

## **Proposed 2026 Operating & Capital Budget Summary**

The Transportation and Infrastructure Services group is made up of the Public Works, Solid Waste, Engineering, Transportation and Transit teams.

For 2026, the Transportation & Infrastructure Services group is focused on managing and maintaining existing assets and service levels within the transportation, stormwater and parks systems with targeted capital investments that support road safety, growth and development.

The recommended 2026 operating budget for Transportation & Infrastructure Services is \$60.5M. This represents an increase of \$972K (1.6%) over the 2025 approved operating budget. The T&I capital budget for 2026 is \$54.6M.

### **1. Public Works & Solid Waste Services**

#### **Service Overview**

Public Works & Solid Waste Services deliver the core operational services that maintain the City's infrastructure and manage waste. Together, the divisions support year-round mobility, public space quality, and environmental stewardship across the community.

Current priorities for the department focus on maintaining service levels, managing weather-related variability, supporting efficient asset upkeep, and ensuring regulatory compliance and environmental performance within the solid waste system.

From a service level standpoint, the department has prioritized pothole maintenance over the past three years, achieving consistent improvements in response times. To further advance service delivery in this area, the department will acquire an asphalt recycler in 2026 that will enable the reuse of high-quality asphalt retained from capital projects, producing hot mix asphalt during the winter months when only cold mix has traditionally been available. The use of hot mix will result in more durable winter pothole repairs, reducing the recurrence of potholes and minimizing ongoing maintenance requirements.

Over the past four years, the team has collaborated with third-party partners to expand floral displays throughout the downtown and waterfront areas. In 2026, all program elements will be fully implemented under a coordinated plan with the Downtown Business Improvement Area (DBIA) with expanded horticulture support provided through funding from Tourism Kingston. This comprehensive plan encompasses spring bulb plantings, perennial beds, summer annual displays in garden beds and planters, fall installations in Springer Market Square, and winter planters distributed across the downtown. These enhancements reflect

several years of growth and increased production capacity within the municipal greenhouse, resulting in a more vibrant and seasonally diverse downtown streetscape.

The transition to producer responsibility for waste materials over the past year has shifted the obligation for providing residential recycling services away from municipalities. As a result, sustainable long-term funding for the convenience recycling depot at Lappan's Lane has been discontinued, and the facility will close on December 31, 2025. Leaf and brush collection and drop-off services at Lappan's Lane will continue at existing service levels. The Household Hazardous Waste facility will be relocated to a new site on Lappan's Lane, with operations continuing through producer-funded programming.

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

- Implement asphalt recycling pilot to enhance pothole maintenance.
- Enhanced regular cleaning of public properties as a result of an increasing number of encampments.
- Continue transition from manual solid waste collection to automated cart-based collection.
- Continued focus on summer maintenance for parks, sport fields to support Recreation & Leisure Services.

### **Capital Budget and Works-In-Progress (WIP) Highlights**

- Prioritized repairs and replacements of sidewalk panels.
- Annual planting of 2,000 municipal trees planting and providing 3,600 for the neighbourhood tree program.
- Continue preparation for the next rollout of the auto cart program.

## **2. Transportation & Transit Services**

### **Service Overview**

Transportation & Transit Services oversees the planning, operation, and continuous improvement of the City's multimodal transportation network and transit system. The department is responsible for transportation planning, transit service planning and delivery, transportation programs, traffic operations, system safety, and the supporting infrastructure required to move people efficiently and safely.

Current priorities for the transportation services team include delivering the Integrated Mobility Plan, maintaining school and road safety programming, supporting and prioritizing transportation asset management, and expanding the centralized traffic signal program on key corridors.

In November 2025, the Province discontinued the automated speed enforcement program which removed forecasted revenue in 2026 that was being directed to road safety programs in school and neighbourhood areas. Service levels for transportation, including traffic calming, remain the same for 2026 however a review will be completed in 2026 to identify options based on new funding levels.

Priorities for the Kingston Transit team include maintaining and delivering reliable transit service to all customers on the frequent Express routes and local neighbourhood services in preparation for recommendations expected as part of the Kingston Transit Service Review and the IMP. The 2026 budget provides approximately 265,000 operating hours across the system which is consistent with pre-pandemic operating hours and aligned with the adjustments made in October 2025. These service levels are reflected in the January 2026 schedules and includes the continuation of expanded coverage previously approved as a pilot to Westbrook, Providence Care Hospital, and North King's Town.

These operating hours also include increased frequency to Amherstview to provide access for Kingston residents to the new aquatic facility that is expected to open in July 2026. The cost of this service increase for 2026 will be 50% funded by Loyalist Township.

Provincial gas tax funding has been earmarked outside of the operating budget to advance an on-demand and flexible service pilot as part of the ongoing Kingston Transit Service Review, contingent on Council approval, with recommendations expected in Q3 2026.

Revenue reductions associated with St. Lawrence College enrollment and increased uptake of the affordable transit program have been incorporated into the 2026 transit operating forecast. Staff will work to review existing revenue sources and programs in 2026 for review as part of the next operating budget.

### **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.
- 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.

### **Capital Budget and Works-In-Progress (WIP) Highlights**

- Continued investment in 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).
- Continued transit station, shelter, and stop upgrades.
- Intersection, transportation and transit connectivity projects at various locations linked with external funding programs.
- Asset management and upgrades for corridor improvements, intersections, and lighting.
- Transportation data modeling and studies to support growth and development.
- Continuation of the annual traffic-calming program in 12 neighbourhood locations.

### **3. Engineering Services**

#### **Service Overview**

Engineering Services oversees the planning, design, construction, and long-term stewardship of the City’s transportation, stormwater, and related civil infrastructure. The portfolio is asset-intensive and requires sustained capital investment, coordinated project delivery, and ongoing lifecycle management.

Priority focus areas in the current budget cycle include delivering previously approved capital projects, including work funded from Provincial and Federal programs; advancing asset management practices and integrated planning; completing long-term asset management plans for roads and structures; and implementing greening streets measures.

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

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

- Deliver the approved capital works projects including the ICIP, DMAF, and HEWSF funded projects for arterial and collector roads, local streets, stormwater, active transportation, and structures.
- Continue improving Asset Management (AM) practices, implement an integrated capital planning program for infrastructure assets.

#### **Capital Budget and Works-In-Progress (WIP) Highlights**

The following projects are included as part of the Mayor’s budget direction to invest \$75M in road and infrastructure projects. Sections of the following roads, streets, and areas will be subject to design and/or construction in 2026, with work that may continue in following years. The projects have been selected based on asset management, alignment with other

capital works and construction and with Utilities Kingston infrastructure programs with the intent to renew or extend the life of assets.

Details of the project scope and extents are available at the following link:

<https://www.cityofkingston.ca/council-and-city-administration/projects-and-construction/projects-and-construction-map/>

- Road Rehabilitation and Reconstruction
  - Aberdeen Street at Johnson Street
  - Anne Street
  - Barrie Street
  - Birchwood Drive
  - Cataraqui Woods Drive
  - Centennial Drive
  - Collins Bay Road
  - Court Street
  - Cranbrook Street
  - Crawford Wharf
  - Day Street
  - Dianna Street
  - Elizabeth Street
  - Elliott Avenue
  - Ford Street
  - Gore Road
  - Helena Place
  - Highway 15
  - John Counter Boulevard
  - Johnson Street
  - King Street
  - Leroy Grant Drive
  - Mary Street
  - Norman Rogers Drive
  - Portsmouth Avenue
  - Starr Place
  - Sutherland Drive
  - Taylor Kidd Boulevard
  - Victoria Street
  - Woodland Place
  - Wright Crescent
- Road Reconstruction with Joint Works with Utilities Kingston
  - Ann Street

- Ellice Street
- Front Road
- Garrett Street
- King Street West
- Main Street
- Princess Street
- Raglan Road
- Union Street
- Vine Street
- Active Transportation
  - 700 Princess Street
  - Byron Street
  - Casterton Avenue
  - Cataraqi Woods Park Pathway
  - Hudson Park
  - John Counter Boulevard
  - K&P Trail
  - Lafluer Park
  - Lions Civic Garden
  - Taylor Kidd Boulevard
  - Van Order Drive
  - Wright Crescent
- Intersections and Pedestrian Crossings
  - Bath Road at Lafleur Park
  - Cataraqi Woods Drive at Cataraqi Woods Park
  - Centennial Drive at Davis Drive
  - Concession Street at Kingscourt Avenue
  - King Street West at Portsmouth Avenue
  - Norman Rogers Drive at Saint Thomas More CS and Centennial PS
  - Princess Street (Albert Street to Division Street)
  - Stephen Street at Patrick Street
  - Union Street at Barrie Street
- Stormwater
  - Crerar Boulevard
  - Crescent Drive
  - Lakeshore Boulevard
  - Montgomery Boulevard
  - Queen Street
  - Wartman Avenue
  - Pond dredging
- Structures
  - Guiderail improvements at various locations

- Riverside Central Park bridge
- Sir John A Macdonald Boulevard over CN
- Surface Treatment Rehabilitation
  - 6th Concession Road
  - Aley Street
  - Hitchcock Road
  - Horning Road
  - Jackson Mills Road
  - Leo Lake Road
  - Parkland Drive
  - Thompson Crescent
  - Van Order Road
- Asset Management & Studies
  - CCTV Inspections of stormwater
  - Division Street bridge over CN
  - Sidewalk Condition survey

**Public Works  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(942,163)	(918,064)	24,099	(944,744)	(972,224)	(1,001,069)
Provincial Subsidies	(19,288)	(19,288)	-	(19,288)	(19,288)	(19,674)
Transfer From Reserves & Reserve Funds	(1,024,149)	(1,045,644)	(21,495)	(337,194)	(239,937)	(180,261)
<b>Total Revenue</b>	<b>(1,985,600)</b>	<b>(1,982,996)</b>	<b>2,604</b>	<b>(1,301,226)</b>	<b>(1,231,449)</b>	<b>(1,201,004)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	14,476,240	14,845,367	369,127	15,263,203	15,647,067	16,102,065
Materials, Supplies & Fees	2,395,186	2,369,765	(25,421)	2,442,999	2,490,435	2,540,802
Contracted Services	3,907,106	3,981,952	74,846	4,041,924	4,103,104	4,198,900
Equipment Charges & Internal Allocations	8,490,131	8,824,219	334,088	8,991,149	9,255,837	9,517,697
Debenture Principal & Interest	11,916	11,916	-	11,916	11,916	12,154
Transfers to Reserves & Reserve Funds	-	26,270	26,270	26,270	26,270	26,270
<b>Total Expenditures</b>	<b>29,280,579</b>	<b>30,059,488</b>	<b>778,910</b>	<b>30,777,461</b>	<b>31,534,629</b>	<b>32,397,888</b>
<b>Net</b>	<b>27,294,979</b>	<b>28,076,493</b>	<b>781,514</b>	<b>29,476,236</b>	<b>30,303,180</b>	<b>31,196,884</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>By Program</b>						
Administration	1,038,515	1,075,008	36,493	1,105,806	1,131,678	1,179,000
Beautification	2,072,613	2,218,293	145,680	2,990,676	3,152,111	3,308,863
Parks Space & Facilities Maintenance	5,656,201	5,836,133	179,932	5,995,564	6,157,162	6,329,323
Sports Fields & Facilities Maintenance	1,276,021	1,328,538	52,517	1,361,701	1,397,360	1,432,625
Roads Maintenance	7,139,661	7,342,091	202,430	7,505,682	7,694,335	7,906,195
Bridges Maintenance	77,288	77,389	101	102,437	102,495	102,555
Winter Control	9,062,046	9,187,770	125,724	9,386,338	9,617,717	9,856,718
Sidewalk Surface Maintenance	881,701	922,320	40,619	940,328	963,548	987,224
Corridor Control	90,933	88,951	(1,982)	87,704	86,774	94,381
<b>Net Taxation</b>	<b>27,294,979</b>	<b>28,076,493</b>	<b>781,514</b>	<b>29,476,236</b>	<b>30,303,180</b>	<b>31,196,884</b>

**Transportation Services  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,011,269)	(515,525)	495,744	(650,740)	(672,056)	(685,497)
<b>Total Revenue</b>	<b>(1,011,269)</b>	<b>(515,525)</b>	<b>495,744</b>	<b>(650,740)</b>	<b>(672,056)</b>	<b>(685,497)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,631,306	1,546,980	(84,326)	1,649,657	1,695,220	1,760,704
Materials, Supplies & Fees	1,481,710	1,195,495	(286,215)	1,232,883	1,277,078	1,323,044
Contracted Services	1,239,594	1,104,343	(135,251)	1,124,560	1,234,986	1,256,190
Equipment Charges & Internal Allocations	(74,858)	(58,743)	16,115	(42,720)	(25,696)	(25,779)
<b>Total Expenditures</b>	<b>4,277,752</b>	<b>3,788,075</b>	<b>(489,679)</b>	<b>3,964,380</b>	<b>4,181,588</b>	<b>4,314,159</b>
<b>Net</b>	<b>3,266,483</b>	<b>3,272,550</b>	<b>6,064</b>	<b>3,313,640</b>	<b>3,509,532</b>	<b>3,628,662</b>
<b>By Program</b>						
Administration	687,432	591,155	(96,277)	655,183	671,341	710,119
School Crossing Guards	778,050	800,990	22,940	824,208	848,060	870,567
Street Lights	1,355,089	1,380,733	25,644	1,427,233	1,475,417	1,525,351
Traffic Signals	673,602	689,284	15,682	705,369	721,867	736,304
Red Light Cameras	(104,915)	(189,612)	(84,697)	(298,352)	(207,152)	(213,679)
Automated Speed Enforcement	(122,774)	-	122,774	-	-	-
<b>Net Taxation</b>	<b>3,266,483</b>	<b>3,272,550</b>	<b>6,064</b>	<b>3,313,640</b>	<b>3,509,533</b>	<b>3,628,662</b>

**Transit  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(10,699,212)	(11,132,865)	(433,653)	(11,794,789)	(12,323,506)	(12,815,747)
Provincial Subsidies	(5,333,065)	(4,718,066)	614,999	(4,418,066)	(3,468,066)	(3,218,066)
Recoveries - Other Municipalities	(704,445)	(918,534)	(214,089)	(1,140,905)	(1,163,723)	(1,186,997)
Transfer From Reserves & Reserve Funds	(39,429)	-	39,429	-	-	-
<b>Total Revenue</b>	<b>(16,776,151)</b>	<b>(16,769,465)</b>	<b>6,686</b>	<b>(17,353,760)</b>	<b>(16,955,295)</b>	<b>(17,220,810)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	19,185,173	19,973,195	788,022	20,541,707	21,083,880	21,703,358
Materials, Supplies & Fees	682,534	795,497	112,963	804,420	813,520	824,998
Contracted Services	239,502	243,292	3,790	247,158	251,101	255,124
Transfers to Reserves & Reserve Funds	4,330,385	4,460,297	129,912	4,594,105	4,731,929	4,826,567
Equipment Charges & Internal Allocations	11,390,444	10,896,549	(493,895)	11,206,420	11,534,391	11,867,212
<b>Total Expenditures</b>	<b>35,828,038</b>	<b>36,368,830</b>	<b>540,792</b>	<b>37,393,810</b>	<b>38,414,821</b>	<b>39,477,259</b>
<b>Net</b>	<b>19,051,887</b>	<b>19,599,365</b>	<b>547,478</b>	<b>20,040,051</b>	<b>21,459,526</b>	<b>22,256,449</b>
<b>By Program</b>						
Administration	1,859,218	1,945,109	85,891	2,041,899	2,086,523	2,127,793
Transit Operations	16,711,226	17,164,478	453,252	17,499,872	18,866,052	19,613,315
Premises & Plant	481,443	489,778	8,335	498,280	506,951	515,341
<b>Net Taxation</b>	<b>19,051,887</b>	<b>19,599,365</b>	<b>547,478</b>	<b>20,040,051</b>	<b>21,459,526</b>	<b>22,256,449</b>

**Engineering**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(26,523)	(27,318)	(795)	(28,138)	(28,982)	(29,561)
<b>Total Revenue</b>	<b>(26,523)</b>	<b>(27,318)</b>	<b>(795)</b>	<b>(28,138)</b>	<b>(28,982)</b>	<b>(29,561)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	440,240	426,415	(13,825)	481,530	493,363	574,002
Material, Supplies & Fees	94,170	105,506	11,336	97,268	97,467	99,415
Contracted Services	15,000	15,000	-	7,500	7,725	7,880
Equipment Charges & Internal Allocations	108,670	114,643	5,973	118,553	122,604	126,800
<b>Total Expenditures</b>	<b>658,080</b>	<b>661,564</b>	<b>3,484</b>	<b>704,851</b>	<b>721,159</b>	<b>808,097</b>
<b>Net</b>	<b>631,557</b>	<b>634,246</b>	<b>2,689</b>	<b>676,713</b>	<b>692,177</b>	<b>778,535</b>
<b>By Program</b>						
Construction	441,685	438,418	(3,267)	440,530	451,311	517,433
Storm Water Management	189,872	195,828	5,956	236,183	240,866	261,102
<b>Net Taxation</b>	<b>631,557</b>	<b>634,246</b>	<b>2,689</b>	<b>676,713</b>	<b>692,177</b>	<b>778,535</b>

**Solid Waste  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(2,751,461)	(1,614,225)	1,137,236	(1,647,491)	(1,647,714)	(1,681,909)
Recoveries - Other Municipalities	(178,171)	(100,000)	78,171	(70,776)	(72,057)	(73,371)
Provincial Subsidies	(1,234,459)	(90,000)	1,144,459	(90,070)	(90,140)	(90,843)
Transfer From Reserves & Reserve Funds	(113,400)	-	113,400	-	-	-
<b>Total Revenue</b>	<b>(4,277,491)</b>	<b>(1,804,225)</b>	<b>2,473,266</b>	<b>(1,808,337)</b>	<b>(1,809,911)</b>	<b>(1,846,123)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,927,438	3,910,134	(17,304)	3,991,908	4,073,592	4,169,720
Materials, Supplies & Fees	486,811	186,656	(300,155)	189,189	190,874	194,518
Contracted Services	5,865,557	3,868,381	(1,997,176)	4,539,949	4,640,195	4,689,072
Equipment Charges & Internal Allocations	3,017,164	2,532,510	(484,654)	2,605,868	2,682,875	2,762,235
Transfers to Reserves & Reserve Funds	239,404	242,686	3,282	249,901	250,035	257,467
Debenture Principal & Interest	43,071	-	(43,071)	-	-	-
<b>Total Expenditures</b>	<b>13,579,445</b>	<b>10,740,367</b>	<b>(2,839,078)</b>	<b>11,576,815</b>	<b>11,837,571</b>	<b>12,073,012</b>
<b>Net</b>	<b>9,301,954</b>	<b>8,936,143</b>	<b>(365,811)</b>	<b>9,768,479</b>	<b>10,027,660</b>	<b>10,226,890</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>By Program</b>						
Administration	(680,179)	493,899	1,174,078	509,605	518,544	534,474
Compost Site - Central	747,765	912,611	164,846	935,186	958,107	982,628
Source Separated Organics	1,880,794	2,218,712	337,918	2,271,669	2,325,655	2,384,484
Transfer Station (West and Central)	358,216	556,692	198,476	1,133,427	1,188,767	1,159,510
Residential- Process - Market	312,058	-	(312,058)	-	-	-
Recycling Collection - East-West	1,562,569	-	(1,562,569)	-	-	-
Garbage Collection	3,610,167	3,821,863	211,696	3,912,656	4,005,906	4,105,729
Leaf and Brush Collection	253,752	465,708	211,956	476,018	486,367	498,232
Recycling Collection - Central	1,022,625	-	(1,022,625)	-	-	-
HHW Disposal	228,909	449,113	220,204	511,958	525,971	542,876
Backyard Composting Central	5,278	17,546	12,268	17,961	18,344	18,958
<b>Net Taxation</b>	<b>9,301,954</b>	<b>8,936,143</b>	<b>(365,811)</b>	<b>9,768,479</b>	<b>10,027,660</b>	<b>10,226,890</b>

**2026 Capital Budget and Funding Request  
Transportation and Infrastructure Services**

	2026	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Municipal Reserve Fund Debt	Development Charges	Grants	Grants and Other Description
<b>Public Works Services</b>								
PBW - Right-of-way	2,200,000	2,200,000						
PBW - Forestry	750,000	637,500	112,500	Tree Replacement Reserve Fund				
PBW - PW Building Capital	25,000		25,000	Facilities Repair Reserve Fund				
<b>Public Works Services Total</b>	<b>2,975,000</b>	<b>2,837,500</b>	<b>137,500</b>		-	-	-	
<b>Solid Waste Services</b>								
SLW-Automated Cart System	50,000		25,000	Solid Waste and Recycling Reserve Fund		25,000		
SLW-Equipment	50,000		50,000	Solid Waste and Recycling Reserve Fund		-		-
<b>Solid Waste Services Total</b>	<b>100,000</b>	<b>-</b>	<b>75,000</b>		-	<b>25,000</b>	-	
<b>Transportation Services</b>								
TRP - Transportation Data Modelling and Studies	200,000	50,000				150,000		
TRP - Transportation Management General	3,037,674	2,120,903	916,771	Federal Gas Tax Reserve Fund				
TRP - Corridor Improvements	55,000	-	55,000	Federal Gas Tax Reserve Fund				

	2026	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Municipal Reserve Fund - Debt	Development Charges	Grants	Grants and Other Description
TRP - Park Lighting and Trails	750,000	650,000	100,000	Federal Gas Tax Reserve Fund				
TRP-KIN-03 - King St W @ Portsmouth Ave (ICIP)	932,638	248,735					373,055	ICIP - Federal
							310,848	ICIP - Provincial
TRP-KIN-08 - Transit Priority (ICIP)	1,000,000	266,700					400,000	ICIP - Federal
							333,300	ICIP - Provincial
TRP-KIN-10 - Enhanced Pedestrian & Cycling (ICIP)	2,440,000	650,748					976,000	ICIP - Federal
							813,252	ICIP - Provincial
TRP-KIN-11 - Enhanced Connections to Transit Stops (ICIP)	1,451,115	387,012					580,446	ICIP - Federal
							483,657	ICIP - Provincial
<b>Transportation Services Total</b>	<b>9,866,427</b>	<b>4,374,098</b>	<b>1,071,771</b>			<b>-</b>	<b>150,000</b>	<b>4,270,558</b>

	2026	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Municipal Reserve Fund - Debt	Development Charges	Grants	Grants and Other Description
<b>Engineering Services</b>								
ENG-Road and Right-of-Way Reconstruction & Rehabilitation	13,724,284	3,937,005	9,015,189	Federal Gas Tax Reserve Fund			772,090	Automated Speed Enforcement Funding
ENG-Structures	2,967,485	1,967,485	1,000,000	Federal Gas Tax Reserve Fund				
ENG-Storm Water	1,281,829	1,281,829						
ENG-Asset Management & Studies	1,129,135	1,129,135						
ENG-Engineering Capital Program - unallocated	500,000	500,000						
ENG-DMAF - Storm Water (Eligible)	500,000	300,000					200,000	Disaster Mitigation Fund
ENG-DMAF - Storm Water (Ineligible)	2,500,000	500,000			2,000,000			
ENG - DC Supported Salaries	567,485	305,137				262,348		
ENG-Princess & Garrett Street- HEWSF	12,102,703	761,622			6,500,000		4,841,081	Housing-Enabling Water Systems Fund
ENG-Princess & Garrett Street- HEWSF Ineligible	2,245,638	745,638			1,500,000			

	2026	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Municipal Reserve Fund - Debt	Development Charges	Grants	Grants and Other Description
ENG - Princess St (Division to Albert)(DC)	1,552,508	776,254				776,254		
ENG - Garrett St (Division to University)(DC)	262,897	131,449				131,449		
ENG - City-wide Active Transportation Master Plan	1,550,850	1,147,629				403,221		
ENG - Active Transportation - Pathways and Trails	750,000	555,000				195,000		
<b>Engineering Services Total</b>	<b>41,634,814</b>	<b>14,038,182</b>	<b>10,015,189</b>		<b>10,000,000</b>	<b>1,768,272</b>	<b>5,813,171</b>	
<b>Transportation and Infrastructure Services Total</b>	<b>54,576,241</b>	<b>21,249,780</b>	<b>11,299,460</b>		<b>10,000,000</b>	<b>1,943,272</b>	<b>10,083,729</b>	

**Growth and Development Services  
2026 - 2029 Multi Year Operating Budget**

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
Planning Services	1,346,995	1,396,995	1,385,761	(11,235)	1,508,317	1,573,379	1,625,586
Licensing & Enforcement Services	1,233,419	1,358,419	1,396,763	38,344	1,404,715	1,431,095	1,467,405
Parking Services	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-
Business, Real Estate & Environment	928,516	928,516	882,990	(45,525)	1,000,743	1,032,263	1,059,686
Climate Leadership Division	830,599	830,599	836,297	5,698	844,966	855,261	873,894
<b>Net Taxation</b>	<b>4,339,529</b>	<b>4,514,529</b>	<b>4,501,811</b>	<b>(12,718)</b>	<b>4,758,742</b>	<b>4,891,998</b>	<b>5,026,571</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(18,543,100)	(18,418,100)	(20,293,972)	(1,875,872)	(20,661,725)	(20,136,056)	(20,339,306)
Provincial Subsidies	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)	(25,000)
Federal Subsidies	(62,400)	(62,400)	(75,000)	(12,600)	(25,000)	-	-
Transfer from Reserves & Reserve Funds	(721,627)	(721,627)	(742,644)	(21,017)	(752,665)	(774,797)	(790,497)
<b>Total Revenue</b>	<b>(19,352,127)</b>	<b>(19,227,127)</b>	<b>(21,136,616)</b>	<b>(1,909,489)</b>	<b>(21,464,390)</b>	<b>(20,935,853)</b>	<b>(21,154,803)</b>

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	12,421,303	12,471,303	13,198,135	726,832	13,694,982	14,031,368	14,389,971
Materials, Supplies & Fees	1,863,225	1,863,225	2,144,136	280,911	2,171,572	2,204,644	2,238,813
Contracted Services	1,454,481	1,454,481	1,859,856	405,375	1,878,389	1,384,862	1,396,624
Grants & Transfers to Others	1,576,686	1,576,686	1,502,039	(74,647)	1,509,948	1,524,134	1,543,006
Equipment Charges & Internal Allocations	2,824,000	2,824,000	3,046,420	222,420	3,167,753	3,214,694	3,280,402
Transfers to Reserves & Reserve Funds	3,551,961	3,551,961	3,887,841	335,880	3,800,488	3,468,148	3,332,559
<b>Total Expenditures</b>	<b>23,691,656</b>	<b>23,741,656</b>	<b>25,638,427</b>	<b>1,896,771</b>	<b>26,223,132</b>	<b>25,827,850</b>	<b>26,181,375</b>
<b>Net</b>	<b>4,339,530</b>	<b>4,514,529</b>	<b>4,501,811</b>	<b>(12,718)</b>	<b>4,758,742</b>	<b>4,891,998</b>	<b>5,026,571</b>

# **Growth & Development Services**

## **Proposed 2026 Operating & Capital Budget Summary**

Growth & Development Services is a team of skilled and dynamic professionals who are passionate about serving their community. This City division focuses on aligning services that support sustainable growth management, strategic long-term planning, construction, local business development, economic growth, and community safety.

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

- Planning Services
- Licensing & Enforcement Services
- Building Services
- Business, Real Estate & Environment
- Climate Leadership Division

Budget related data:

The Growth & Development Services' gross operating budget is \$25.6M. This is funded by non-tax revenues in the amount of \$100K in federal and provincial grants and subsidies; \$20.3M in user fees; \$742K in transfers from reserve funds; and \$4.5M in municipal taxes. The net budget requirement from taxation for Growth & Development Services is decreasing by approximately \$13K.

### **1. Planning Services Overview**

The Planning Services department plays a vital role in advancing Council's priority to increase assessment growth—a key strategy for controlling tax rate increases. By developing critical City-wide policies and leading the review and approval of development applications, the department facilitates growth and new construction that contribute to tax assessment expansion.

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

## Priority Focus & Key Initiatives

- Work on the Official Plan project will remain a key priority in 2026, with a draft scheduled for delivery to Council by mid-year for consideration. The project formally began in 2024. Several background studies have already been completed which informed the first draft of the Official Plan released in August 2025. Two background studies are ongoing, including the Natural Heritage Study, with anticipated completion in 2026.
- Once the Official Plan, the Integrated Mobility Plan (led by Transportation & Transit), and the Water & Wastewater Master Plan (led by Utilities Kingston) are complete, a Financial Implementation Plan will be developed to prioritize infrastructure investments and guide budgeting decisions, ensuring orderly and cost-effective growth.
- In collaboration with the Housing and Social Services team, continue the implementation of the Housing Accelerator Fund Initiatives, including the third year of administration of the Rental Housing Community Improvement Plan (CIP) for incenting multi-residential development, Additional Residential Unit Grant program, supporting modular technology projects, and administering the Municipal Servicing Allocation By-Law.
- Initiating a number of GIS projects over the next year such as expanding 3D workflows and products, implementing 'Municipal Allocation Servicing' workflows, 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)

Several projects are currently underway and are expected to be completed in 2026, including the following:

- Official Plan Background Studies
  - Natural Heritage Study
  - Affordable Housing (Inclusionary Zoning) Assessment Report

### Capital Budget

Funds are requested to continue policy work necessary to complete the Official Plan project, which is expected to be finalized by mid-2026.

Additional funding is sought for the development of a Financial Implementation Plan to establish priorities, guide infrastructure timing and funding decisions, and support orderly, cost-efficient growth over the next 25 years.

Funding is also requested to update the Kingston Zoning By-Law or develop a new Community Planning Permit System to implement the Official Plan.

In addition, 2026 marks the Livable City Design Awards, held every three years to recognize innovative buildings that positively contribute to Kingston and celebrate projects demonstrating excellence in urban design and architecture.

## **Development Engineering 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 2026 Development Engineering will continue to focus on strategic initiatives while increasing operational focus in development related capital projects including the extension of Cataraqui Woods Drive and the Highway 15 roundabout.

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

- Site Alteration By-Law Update and Process Review
- Cataraqui Woods Drive Extension MCEA, Design and Construction
- Construction of the Highway 15 and Riverview Shores Roundabout
- Various Development Related Capital Projects
- Continual Updates to the Development Guidelines and Process

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

Licensing, Enforcement and Parking Operations Services play a central role in advancing community safety, public confidence, and neighbourhood well-being across the City of Kingston. In 2026, the department continues to evolve rapidly, with a strong focus on modernizing service delivery, strengthening regulatory compliance, and responding proactively to community needs.

### **Strengthening Community Safety-Special Constable Program**

A strategic priority for 2026 is the continued development and phased deployment of the Municipal Special Constable Program. This program represents a transformational investment in Kingston's community safety model.

Building on work initiated in 2025, the 2026 focus includes:

- Training and equipping the inaugural cohort of municipal special constables to support frontline safety and enforcement initiatives.

- Enhancing capacity for complex calls, including trespass, disorder, and social disorder-related issues, while maintaining trauma-informed and community-focused practises.
- Strengthening collaboration with Kingston Police, Social Services, Housing, and partner agencies to support vulnerable residents and align enforcement with wraparound supports.
- Increasing visible presence and public reassurance in high activity areas such as the downtown core, parks, waterfront, and major events.

This program positions Kingston as a provincial leader in modern, municipal community safety practices.

### **Modernizing Property Standards & Yards By-Laws**

In 2026, the department will advance a comprehensive modernization of the Property Standards and Yards By-Laws, including:

- Update enforcement tools to address derelict properties, unsafe conditions, yard maintenance, waste, and nuisance issues.
- A stronger, clearer regulatory structure focused on neighbourhood livability.
- Improved timelines, officer training, and digital processes to streamline inspections and follow-up.
- Increased education and community engagement to support voluntary compliance and reduce repeat offenders.

This modernization supports community safety, housing preservation, and the overall appearance and health of Kingston's neighbourhoods.

### **Community Engagement & Public Awareness**

Recognizing the importance of trust and transparency, Licensing and Enforcement Services will broaden its community engagement efforts through 2026, including:

- Public education campaigns on by-laws, property standards, and community safety initiatives.
- Targeted outreach to students, landlords, businesses, and neighbourhood associations.
- Expanded collaboration with Indigenous partners, IIDEA, vulnerable sector organizations, and cultural groups.
- Seasonal and event-based engagement for high-demand periods such as student orientation, St. Patrick's Day, Homecoming, and large-scale community festivals.

These initiatives ensure the department's work remains visible, responsive, and grounded in community needs.

### **Licensing Services-Streamlining & Improving User Experience**

The department will continue to advance the modernization of business licensing processes, focusing on:

- Improve business licensing application processes through improved digital tools, and clearer requirements.
- A comprehensive review to enhance service delivery through cross-departmental collaboration, improved alignment and streamlining procedures that support business creation and expansion.
- Implement recent business licensing review changes focusing on education and business compliance.
- Expand online services and automation to reduce processing times and improve customer service.
- Strengthen compliance audits and complaint resolution processes to ensure fair and consistent oversight.

These enhancements support Kingston's "open for business" approach while ensuring safety and accountability.

### **Taxi Oversight and Licensing Transition**

In late 2025, Licensing assumed oversight of the Accessible Taxi Program, previously managed by the Kingston & Area Taxi Commission (KATC). In 2026, the City will focus on fully rolling out this program, enhancing service consistency, compliance monitoring, accessibility standards, and integration with City policies, customer service platforms, and complaint processes. This transition strengthens accountability and creates a more coordinated transportation accessibility framework for Kingston.

Additionally, the Licensing & Enforcement Services team is preparing for the full transition of taxi regulation from KATC to the City of Kingston, effective September 2026. This change aligns Kingston with modern municipal regulatory models and supports a customer-focused, transparent, and efficient service approach. Key activities include:

- Licensing all taxicab brokerages and vehicle-for-hire operators
- Managing complaint intake and investigations
- Conducting vehicle inspections and ensuring compliance with safety standards
- Aligning enforcement between Licensing officers and By-law enforcement
- Integrating digital licensing platforms to streamline renewals and applications

To manage the increased workload, the addition of a licensing agent, clerk, and operational coordinator is included for the Licensing team.

## **Capital Highlights**

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

Overall, the parking capital is tracking well, with most restoration and renewal projects progressing within their approved funding envelopes. Major restorations such as Robert Bruce and Chown are substantially complete and moving through final close-out steps, while Hanson's 2024 program continues to advance with remaining work being managed within available contingencies. Minor remaining works are expected to be concluded early in 2026.

Surface lot improvements-including Gorsline, Byron, and Ontario-Brock, are either complete, in design, or preparing for future construction, with design refinements and archaeological considerations being addressed as part of responsible project planning.

### **Capital Projects**

Parking Operations will continue significant capital and operational improvements in 2026, including:

- Revitalization projects for key municipal surface lots and supporting infrastructure.
- Enhancements focused on structural repair, safety, lighting, signage, accessibility, and security.
- Replace gated garage systems and incorporate access controls to enhance security at both the Hanson and Chown Garages.
- Replace pay and display units reaching end of useful life.
- Enhancing technologies used to improve customer experience and parking data collection.
- Planning and design for 2027 projects and beyond, with strategic analysis of overall parking supply needs for the downtown.

These investments extend the life of critical City infrastructure while supporting economic activity, tourism, and downtown revitalization. Continued collaboration with engineering, safety and planning teams ensures efficient project delivery and alignment with municipal goals.

## **3. Building Services Overview**

Building Services operates on a full cost-recovery basis, ensuring public health and safety through administration and enforcement of the Building Code Act (BCA) and Ontario Building Code (OBC) for all construction, renovation, demolition, and change-of-use

activities. Services include comprehensive plan reviews and inspections that consistently exceed mandated timelines, accelerating projects from permit issuance to occupancy and supporting housing supply and municipal tax growth.

Looking Ahead to 2026:

- Continued focus on housing targets tied to upper-level government funding programs such as the Building Faster Fund (BFF) and Housing Accelerator Fund (HAF).
- Full transition to the 2024 OBC aligning Ontario with national building, energy, fire, and plumbing codes.
- Anticipated regulatory changes:
  - Bill 17: Updates to BCA for innovative materials and alternative solutions, putting more responsibility on municipalities to review and approve.
  - Bill 60: Streamlined processes and new sewage system provisions under municipal enforcement.
  - Development Charges Act amendments: Fee deferrals for non-rental residential until occupancy, requiring enhanced oversight.
  - Further consultation to enhance construction efficiency and reduce code provisions.
- Recruitment expected to improve with new equivalency assessments for Building Officials.

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

- Staff development by training new team members to efficiently review and approve permits, supporting housing target at all levels.
- Compliance and recognition by transitioning non-compliant construction through approvals, identifying unrecognized housing stock, and addressing illegal builds.
- Policy and procedure enhancement by continuously refining policies to align with evolving legislation, ensuring consistency and clarity.
- Data accuracy by coordination and collaboration with MPAC to ensure permit data matches assessment records, capturing accurate values for permit records.
- Partner with educational institutions to reduce barriers for graduates, integrate building code knowledge, and enhance trade program collaboration.
- Refining public and industry engagement; and the builder technical committee with the Kingston Home Builders Association; to deliver training on building code, innovative products, and construction alignment to support City growth strategies.
- Refining interdepartmental coordination to prioritize applicant education and awareness, supporting smoother processes and successful compliance with all applicable legislation and regulations.

## **Capital Highlights**

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

There are no Work in Progress funds for Building Services.

### **Capital Budget**

Funds are requested in 2026 for the purchase of hardware/equipment updates to enhance inspector field work.

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

This department manages environmental programs, brownfield redevelopment, strategic sustainability projects, and provides corporate-wide real estate services, including property acquisition, sales, and leasing.

### **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 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.
- Consider options and models to govern and increase availability and focus on employment lands.
- 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; delivery of excess soil management and re-use programs.
- 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 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 Summit to be held in the spring each year.

### Priority Focus & Key initiatives

- Climate Leadership Plan (CLP): Continue implementing 10 objectives and 54 actions to reduce GHG emissions through City-led and collaborative community efforts.
- Better Homes Kingston Program: Relaunch in 2026 to reduce community GHG emissions, with a potential resilience-focused stream offering financing for upgrades addressing precipitation and extreme temperatures. Target: 65+ homes in 2026. Elements of this program focused on natural gas demand management will be delivered in partnership with Utilities Kingston.
- Green Standard CIP: Incentivize new building construction that improves energy and water performance to reduce community emissions.
- GHG Inventories: Update corporate and community emission inventories.
- Emission Reduction Programs: Develop and recommend community programs for retrofits and net-zero incentives for new builds.
- Partnerships: Work closely with Sustainable Kingston on CLP actions and Better Homes Kingston delivery.
- Policy Review: Identify opportunities to remove barriers to carbon reduction and link climate goals to sustainable growth through the Official Plan project.
- Program Administration: Manage the Community Climate Action Fund and Neighbourhood Climate Action Champions program.

- Collaboration: Support Kingston Climate Partnership and integrate carbon reduction/adaptation initiatives across City departments.
- Adaptation Plan: Assist community implementation of Climate Change Adaptation Plan actions.

## **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)
- Relaunch of the Better Homes Kingston Program (2026)
- Neighbourhood Climate Action Champions Program – program provides funding, training and resources to help residents lead green projects across the City.

## **Capital Budget**

In 2026, additional capital funds are requested to continue the implementation of climate leadership priorities.

**Planning & Development  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,616,784)	(1,670,605)	(53,821)	(1,710,591)	(1,751,777)	(1,794,198)
Federal Subsidies	(62,400)	(75,000)	(12,600)	(25,000)	-	-
<b>Total Revenue</b>	<b>(1,679,184)</b>	<b>(1,745,605)</b>	<b>(66,421)</b>	<b>(1,735,591)</b>	<b>(1,751,777)</b>	<b>(1,794,198)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,115,363	3,201,124	85,761	3,301,135	3,377,359	3,475,124
Materials, Supplies & Fees	84,430	68,200	(16,230)	76,272	79,394	79,417
Contracted Services	29,200	16,700	(12,500)	24,200	29,200	29,200
Transfers to Reserves & Reserve Funds	-	-	-	-	-	-
Equipment Charges & Internal Allocations	(151,813)	(154,658)	(2,845)	(157,698)	(160,798)	(163,958)
<b>Total Expenditures</b>	<b>3,077,179</b>	<b>3,131,366</b>	<b>54,186</b>	<b>3,243,909</b>	<b>3,325,155</b>	<b>3,419,783</b>
<b>Net</b>	<b>1,397,995</b>	<b>1,385,761</b>	<b>(12,235)</b>	<b>1,508,317</b>	<b>1,573,379</b>	<b>1,625,586</b>
<b>By Program</b>						
Administration	1,300,364	1,272,624	(27,740)	1,380,715	1,433,283	1,464,767
Property Standards	96,631	113,137	16,506	127,602	140,096	160,819
<b>Net Taxation</b>	<b>1,396,995</b>	<b>1,385,761</b>	<b>(11,235)</b>	<b>1,508,317</b>	<b>1,573,379</b>	<b>1,625,586</b>

**Licensing & Enforcement Services  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,467,355)	(1,918,372)	(451,017)	(2,177,309)	(2,228,510)	(2,281,236)
Provincial Subsidies	(25,000)	(25,000)	-	(25,000)	(25,000)	(25,000)
<b>Total Revenue</b>	<b>(1,492,355)</b>	<b>(1,943,372)</b>	<b>(451,017)</b>	<b>(2,202,309)</b>	<b>(2,253,510)</b>	<b>(2,306,236)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,172,282	4,752,688	580,406	4,988,932	5,114,529	5,243,111
Materials, Supplies & Fees	248,614	311,104	62,490	288,791	289,493	293,710
Contracted Services	96,650	93,350	(3,300)	100,100	100,100	100,100
Equipment Charges & Internal Allocations	(2,137,858)	(2,224,814)	(86,956)	(2,185,463)	(2,241,173)	(2,292,070)
Grants & Transfers to Others	471,086	407,808	(63,278)	414,664	421,657	428,790
<b>Total Expenditures</b>	<b>2,850,774</b>	<b>3,340,136</b>	<b>489,362</b>	<b>3,607,024</b>	<b>3,684,606</b>	<b>3,773,641</b>
<b>Net</b>	<b>1,358,419</b>	<b>1,396,763</b>	<b>38,344</b>	<b>1,404,715</b>	<b>1,431,095</b>	<b>1,467,405</b>
<b>By Program</b>						
Administration	(352,678)	(468,487)	(115,809)	(499,535)	(524,209)	(546,964)
General By-Law	1,711,097	2,006,527	295,430	2,080,559	2,137,200	2,202,053
TNC Licensing	-	(141,277)	(141,277)	(176,308)	(181,894)	(187,684)
<b>Net Taxation</b>	<b>1,358,419</b>	<b>1,396,763</b>	<b>38,344</b>	<b>1,404,715</b>	<b>1,431,095</b>	<b>1,467,405</b>

**Parking  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(11,439,061)	(12,101,233)	(662,172)	(12,114,795)	(12,129,452)	(12,160,994)
<b>Total Revenue</b>	<b>(11,439,061)</b>	<b>(12,101,233)</b>	<b>(662,172)</b>	<b>(12,114,795)</b>	<b>(12,129,452)</b>	<b>(12,160,994)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,125,423	1,152,036	26,613	1,173,443	1,196,710	1,220,442
Materials, Supplies & Fees	1,380,313	1,582,783	202,470	1,629,588	1,657,399	1,685,840
Contracted Services	980,431	875,334	(105,097)	885,967	896,812	907,874
Grants & Transfers to Others	365,600	358,632	(6,968)	359,685	366,878	374,216
Transfers to Reserves & Reserve Funds	4,130,930	4,418,899	287,969	4,480,745	4,562,668	4,657,931
Equipment Charges & Internal Allocations	3,456,363	3,713,549	257,186	3,585,368	3,448,985	3,314,691
<b>Total Expenditures</b>	<b>11,439,060</b>	<b>12,101,233</b>	<b>662,173</b>	<b>12,114,796</b>	<b>12,129,452</b>	<b>12,160,994</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>By Program</b>						
Administration	3,101,853	3,174,229	72,376	3,215,135	3,254,462	3,310,865
Parking Enforcement Costs	2,086,400	2,359,421	273,021	2,404,996	2,460,027	2,511,318
On Street Parking	(5,755,809)	(6,110,980)	(355,171)	(6,099,416)	(6,087,011)	(6,090,693)
Off Street Parking	(2,688,808)	(2,936,219)	(247,411)	(2,906,083)	(2,876,463)	(2,846,181)
Parking Reserve Fund	3,256,363	3,513,549	257,186	3,385,368	3,248,985	3,114,691
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Building Services  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget5</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(3,570,000)	(3,640,000)	(70,000)	(3,713,000)	(3,787,260)	(3,863,005)
Transfer from Reserves & Reserve Funds	(483,380)	(514,033)	(30,653)	(536,596)	(555,930)	(568,777)
<b>Total Revenue</b>	<b>(4,053,380)</b>	<b>(4,154,033)</b>	<b>(100,653)</b>	<b>(4,249,596)</b>	<b>(4,343,190)</b>	<b>(4,431,782)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,000,015	3,077,241	77,226	3,149,681	3,219,507	3,283,665
Materials, Supplies & Fees	84,116	84,949	833	85,801	86,673	87,565
Contracted Services	15,000	15,000	-	15,000	15,000	15,000
Equipment Charges & Internal Allocations	954,249	976,843	22,594	999,114	1,022,010	1,045,552
<b>Total Expenditures</b>	<b>4,053,380</b>	<b>4,154,033</b>	<b>100,653</b>	<b>4,249,596</b>	<b>4,343,190</b>	<b>4,431,782</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  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(74,900)	(813,761)	(738,861)	(796,029)	(89,057)	(89,873)
Transfer From Reserves & Reserve Funds	(238,247)	(228,611)	9,636	(216,069)	(218,866)	(221,720)
<b>Total Revenue</b>	<b>(313,147)</b>	<b>(1,042,372)</b>	<b>(729,225)</b>	<b>(1,012,098)</b>	<b>(307,923)</b>	<b>(311,593)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	781,571	732,697	(48,874)	790,774	821,951	852,085
Materials, Supplies & Fees	58,400	88,750	30,350	82,770	83,335	83,930
Contracted Services	333,200	859,472	526,272	853,122	343,750	344,450
Transfers to Reserves & Reserve Funds	-	174,292	174,292	215,121	19,163	17,868
Equipment Charges & Internal Allocations	28,492	30,151	1,659	31,056	31,987	32,947
Grants & Transfers to Others	40,000	40,000	-	40,000	40,000	40,000
<b>Total Expenditures</b>	<b>1,241,663</b>	<b>1,925,362</b>	<b>683,699</b>	<b>2,012,843</b>	<b>1,340,186</b>	<b>1,371,280</b>
<b>Net</b>	<b>928,516</b>	<b>882,990</b>	<b>(45,525)</b>	<b>1,000,743</b>	<b>1,032,263</b>	<b>1,059,686</b>
<b>By Program</b>						
Administration	618,316	585,790	(32,525)	706,543	735,063	762,486
Landfills	275,200	278,200	3,000	275,200	278,200	278,200
Environmental Management	35,000	19,000	(16,000)	19,000	19,000	19,000
<b>Net Taxation</b>	<b>928,516</b>	<b>882,990</b>	<b>(45,525)</b>	<b>1,000,743</b>	<b>1,032,263</b>	<b>1,059,686</b>

**Climate Leadership  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(250,000)	(150,000)	100,000	(150,000)	(150,000)	(150,000)
<b>Total Revenue</b>	<b>(250,000)</b>	<b>(150,000)</b>	<b>100,000</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>
<b>Expenditures</b>						
				-	-	-
Salaries, Wages & Benefits	276,650	282,348	5,698	291,017	301,311	315,543
Materials, Supplies & Fees	8,350	8,350	-	8,350	8,350	8,350
Transfers to Reserves & Reserve Funds	95,599	-	(95,599)	-	-	-
Grants & Transfers to Others	700,000	695,599	(4,401)	695,599	695,599	700,000
<b>Total Expenditures</b>	<b>1,080,599</b>	<b>986,297</b>	<b>(94,302)</b>	<b>994,966</b>	<b>1,005,261</b>	<b>1,023,894</b>
<b>Net</b>	<b>830,599</b>	<b>836,297</b>	<b>5,698</b>	<b>844,966</b>	<b>855,261</b>	<b>873,894</b>
<b>By Program</b>						
Administration	435,000	440,698	5,698	449,367	459,661	473,893
Green CIP	395,599	395,599	-	395,599	395,599	400,000
<b>Net Taxation</b>	<b>830,599</b>	<b>836,297</b>	<b>5,698</b>	<b>844,966</b>	<b>855,261</b>	<b>873,894</b>

**2026 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2026 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 - Employment Land Acquisition	3,800,000		300,000	Industrial Land Reserve Fund		3,500,000		Other Contribution
REE - Employment Land Servicing	3,500,000		2,000,000	Industrial Land Reserve Fund		1,500,000		Other Contribution
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	25,000		25,000	Environment Reserve Fund				
REE - EMP Remediation and Monitoring	25,000		25,000	Environment Reserve Fund				
REE - Environmental Remediation Projects	40,000		40,000	Environment Reserve Fund				
REE - Brownfield Remediation Project	25,000		25,000	Environment Reserve Fund				
REE - Managed Forests Projects	25,000		25,000	Environment Reserve Fund				

**2026 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2026 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>
REE - Excess Soil strategies and development	35,000		35,000	Environment Reserve Fund				
REE - Corporate Environmental Risk Management	35,000		35,000	Environment Reserve Fund				
<b>Business, Real Estate and Environment Services Total</b>	<b>8,070,000</b>	<b>325,000</b>	<b>2,745,000</b>		-	-	<b>5,000,000</b>	
<b>Planning Services</b>								
PLD - Financial Implementation Plan	150,000	150,000						
PLD - Policy Planning Studies	250,000	125,000			125,000			
PLD - Zoning By-law Consolidation/Community Planning Permit System	75,000	75,000						
PLD - Project Costs/Long Term Planning	50,000	50,000						
PLD - Furnishings/Equipment	10,000	10,000						
PLD - Livable City Design Awards	53,000	53,000						
PLD - Development Capital Project Implementation	100,000	100,000						
<b>Planning Services Total</b>	<b>688,000</b>	<b>563,000</b>	-		<b>125,000</b>	-	-	
<b>Climate Leadership</b>								
CLD - Climate Leadership Priorities Implementation	222,545	222,545						
<b>Climate Leadership Total</b>	<b>222,545</b>	<b>222,545</b>	-		-	-	-	

**2026 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2026 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 - Equipment and Furniture - Taxi and TNC	25,000	25,000						
<b>Licensing and Enforcement Services Total</b>	<b>25,000</b>	<b>25,000</b>	-		-	-		-
<b>Parking</b>								
PRK - Parking Planning/Studies	85,000		85,000	Parking Reserve Fund				
PRK - Hanson	350,000		350,000	Parking Reserve Fund				
PRK - Chown	400,000		400,000	Parking Reserve Fund				
PRK - Surface Lots	1,345,816		1,345,816	Parking Reserve Fund				
PRK - Internal Project Management	155,736		155,736	Parking Reserve Fund				
PRK - Pay & Display/Meters	623,044		623,044	Parking Reserve Fund				
PRK - Vehicle	70,000		70,000	Parking Reserve Fund				
<b>Parking Total</b>	<b>3,029,596</b>	-	<b>3,029,596</b>		-	-		-

**2026 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2026 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 - Building Hardware	43,000		43,000	BRAGG Reserve Fund				
<b>Climate Leadership Total</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Growth and Development Services Total</b>	<b>12,078,141</b>	<b>1,135,545</b>	<b>5,817,596</b>		<b>125,000</b>	<b>-</b>	<b>5,000,000</b>	

**Community Services  
2026 - 2029 Multi Year Operating Budget**

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
Heritage Services	2,196,675	2,216,675	2,325,764	109,090	2,484,801	2,544,479	2,681,725
Housing	17,011,841	17,011,841	19,793,271	2,781,430	20,425,755	20,985,030	21,398,075
Social Services	5,177,345	5,177,345	5,039,641	(137,705)	5,220,330	5,352,052	5,508,820
Long Term Care	6,952,679	6,852,679	6,775,424	(77,255)	6,970,666	7,177,853	7,359,590
Arts & Culture Services	3,248,573	3,398,573	3,186,506	(212,067)	3,355,114	3,526,122	3,621,963
Recreation & Leisure Services	8,948,907	8,798,907	9,012,239	213,332	9,811,611	10,244,246	10,584,439
Community Services & Wellbeing	1,236,903	1,236,903	1,141,155	(95,748)	1,179,221	1,205,801	1,232,735
<b>Net Taxation</b>	<b>44,772,924</b>	<b>44,692,923</b>	<b>47,273,999</b>	<b>2,581,076</b>	<b>49,447,498</b>	<b>51,035,583</b>	<b>52,387,346</b>
<b>Revenues</b>							
Recoveries - Other Municipalities	(2,006,327)	(2,006,327)	(204,850)	1,801,477	(2,139,156)	(2,189,531)	(2,242,102)
Fees, Charges & Other Revenue	(18,924,662)	(18,754,662)	(19,434,615)	(679,953)	(19,637,190)	(19,911,199)	(20,209,939)
Provincial Subsidies	(86,869,366)	(92,849,366)	(101,427,735)	(8,578,369)	(95,469,309)	(96,033,685)	(96,598,545)
Federal Subsidies	(1,180,220)	(1,180,220)	(801,845)	378,375	(445,949)	(206,836)	(108,002)
Transfer From Reserves & Reserve Funds	(1,088,500)	(1,088,500)	(698,500)	390,000	(330,500)	(255,500)	(183,500)
<b>Total Revenue</b>	<b>(110,069,075)</b>	<b>(115,879,075)</b>	<b>(122,567,545)</b>	<b>(6,688,470)</b>	<b>(118,022,102)</b>	<b>(118,596,750)</b>	<b>(119,342,089)</b>

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	43,904,807	44,084,807	44,850,852	766,045	46,004,466	47,118,451	48,166,536
Materials, Supplies & Fees	5,746,533	5,746,533	5,715,543	(30,990)	5,797,353	5,881,126	5,936,807
Contracted Services	4,217,876	4,167,876	4,157,565	(10,311)	4,177,434	4,235,823	4,282,489
Grants & Transfers to Others	85,627,418	91,227,418	100,864,107	9,636,689	94,380,584	94,763,944	95,173,441
Equipment Charges & Internal Allocations	11,254,278	11,254,278	11,909,411	655,133	12,731,022	13,127,380	13,533,923
Transfers to Reserves & Reserve Funds	4,091,084	4,091,084	4,224,067	132,983	4,378,740	4,505,608	4,636,239
<b>Total Expenditures</b>	<b>154,841,996</b>	<b>160,571,997</b>	<b>171,721,545</b>	<b>11,149,548</b>	<b>167,469,600</b>	<b>169,632,332</b>	<b>171,729,435</b>
<b>Net</b>	<b>44,772,924</b>	<b>44,692,923</b>	<b>49,153,999</b>	<b>4,461,076</b>	<b>49,447,501</b>	<b>51,035,583</b>	<b>52,387,346</b>

# Community Services

## Proposed 2026 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
- Residential Long-Term Care

Budget related data:

The Community Services gross operating budget is \$171.72M. This is funded by non-tax revenues in the amount of \$102.2M in federal and provincial grants and subsidies; \$19.4M in user fees; \$0.7M in transfers from reserve funds; \$0.2M recoveries from other municipalities; and \$49.2M in municipal taxes. The net budget requirement from taxation for Community Services in 2026 is increasing by approximately \$4.5M.

### 1. Arts & Culture Services

#### Service Overview

To enrich Kingston's cultural life by supporting and expanding artistic, cultural and community programming through funding, policy development, programming, venue management and event delivery and support - ensuring accessibility, diversity and inclusion.

## **Priority Focus & Operating Budget Highlights**

- The Service Level Agreement for Kingston Arts Council has increased by \$50,000 in reflection of the significant administrative work required to oversee the changes to the CKAF based on the new Funding Framework.
- Investment in the City of Kingston Arts Fund will remain at \$612,790 in 2026 due to overall corporate budget realities. Staff will continue to support the KAC on the rollout of the new Fund Framework and grant streams in alignment with this level of investment. While this is a funding hold for the 2026 budget year, staff are committed in 2026 to exploring alignments between the newly revised Arts Fund and adjacent City funding programs (Heritage Funding, and Neighbourhood Activation Funding for example). This work will be undertaken in consultation with community partners and with a focus on maximizing investment in culture organizations and programs leading into the 2027 budget.
- City funding to Tourism Kingston for the Kingston Music Office has been adjusted by \$100,000, with the variance to be supported by the annual MAT contribution to the Tourism Kingston operating budget to support tourism related programming connected to the Music Office position.
- Revenues for Kingston Grand Theatre have been increased based on historical actuals and post-pandemic successes in 2023, 2024 and 2025 (ticket revenue, venue rentals, bar revenue, etc.) – increased marketing support will be required for ticket revenue generation goal.

## **2026 Capital Budget Highlights**

- The 2026 capital budget request for Arts & Culture Services is \$195,000 and includes funds to support Kingston Grand Theatre functional capital work to be completed during a three-month closure, purchase of safety equipment for Civic and partner-based special events, the Legacy Project for outgoing Poet Laureate 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 works to strengthen social infrastructure and foster resiliency, belonging and reconciliation. Its mandate currently spans across three focus areas - Indigenous Initiatives, Equity, Diversity & Inclusion, and Community Development & Wellbeing - and applies an IIDEA lens to policies, practices and lived experiences across the City and community.

## **Priority Focus & Operating Budget Highlights**

- The department has deferred the hire of a Community Development lead and prioritized the roll out of the accessibility portfolio.
- The deferral of this position will extend the timelines to deliver on some of the community development and wellbeing strategic priorities. The focus in 2026 will be the on ongoing review of the Community Safety & Wellbeing Plan, working on the implementation of the various components of Food Framework and the age friendly planning.
- In 2026, the coordination of accessibility initiatives at the City will formally transfer to the CDWB-IIDEA. This office will be supported with a net new 50% FTE who will lead the transition of the portfolio. This will include a review of foundational processes, internal and external stakeholder engagement, and assessment of legislative alignments as well as existing operational supports.
- The department continues to manage 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. All CDWB-IIDEA service level agreements will be maintained in 2026, with funding continuing at 2025 investment levels.
- The City's contribution to the Community Investment Fund has been reduced in 2026 from \$190,000 to \$80,000. The fund is a partnership between the City and the United Way (UW). Over the pandemic the City contribution was increased beyond what could be contributed by the UW to address pandemic related needs. In 2026, the City contribution will return to matching the anticipated UW contribution, which in 2025 was \$80,000.

## **2026 Capital Highlights**

- A new \$75,000 capital program has been created to support one-time start-up costs and the 2026 implementation of new initiatives arising from the IIDEA Strategy and Framework. Year over year costs related to the implementation of the plan are included in the CDWB-IIDEA operating budget.

### **3. Heritage Services**

#### **Service Overview**

The Heritage Services Department oversees two major focus areas. The first, built heritage, supports the administration of the Ontario Heritage Act within a Kingston context. 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 and management of the Civic Artifact Collection.

#### **Priority Focus & Operating Budget Highlights**

- The Service Level Agreement with the Kingston Association of Museums, Arts and Historic Sites will remain at 2025 levels and does not include an inflationary increase for 2026.
- Investment in the City of Kingston Heritage Fund will be reduced in 2026. This change has been made in response to the amount of un-awarded funds being carried forward between funding years. The total fund amount available in 2026 is anticipated to be \$317,064, including \$295,000 from the Heritage Services operating budget and \$22,064 from funds unawarded in 2025. Staff are committed in 2026 to exploring alignments between the Heritage Fund and the newly revised Arts Fund and adjacent City funding programs (Neighbourhood Activation Funding for example). This work will be undertaken in consultation with community partners and with a focus on maximizing investment in Heritage, Arts and Cultural organizations and programs leading into the 2027 budget.
- In 2026, the heritage grant program for built heritage conservation projects will increase from \$100,000 to \$200,000. Of this, \$175,000 will be contributed from the existing Heritage Reserve Fund with the remainder coming from the Heritage Services operating budget. The draw down of the Reserve Fund will continue into subsequent years as the new \$200,000 grant investment is operationalized.

#### **2026 Capital Highlights**

- The Heritage Services capital budget for 2026 includes \$110,000, comprised of \$100,000 to advance the Heritage Management Plan work and \$10,000 in functional capital for the PumpHouse Museum, which will be used to update the gallery space and Discovery Centre. Other capital projects, including general Civic Collection management, will be advanced through previously approved capital envelopes.

## **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, Canada Mortgage and Housing Corporation, Build Canada Homes and other various programs funded through the provincial and/or federal governments.

### **Social Services and Early Years Division - Priority Focus & Operating Budget Highlights**

- In 2026 there is a slight growth in provincial funding in childcare, while funding to other department services areas such as homelessness, social housing and Ontario Works have either remained stable or diminished slightly relative to last year. Federal subsidies have steadily decreased comparatively.
- Provincial dollars still play a key role in covering administrative costs and the practice of sharing resources between department service areas, such as Ontario Works, remains aligned with funding guidelines to ensure provincial funding is used effectively.

### **Housing and Homelessness Priority Focus & Operating Budget Highlights**

- \$2.5M has been included in the Housing and Social Services operating budget in 2026 to support new transitional, supportive housing and shelter operating agreements and facility-related costs associated with new sites opening or coming out of construction in 2026.

### **2026 Capital Highlights**

- There is approximately \$41M in WIP within the Housing & 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, 315 Queen Mary Road, 1752 Bath Road, 1245 Centennial Drive (formerly 500 Cataraqui Woods Drive), 186 Hillendale Avenue and supportive housing acquisition renovations.

- The 2026 capital budget request for Housing & Social Services is \$10,255,257 which includes funding of \$6.5M to support the acquisition and renovation of new shelters and the development of new transitional/supportive/affordable housing projects. This \$6.5M in new capital funding will combine with the approximately \$3.5M previously approved in 2025 to commence these projects and brings the total commitment to emergency housing initiatives to be delivered on in 2026 to \$10M as outlined in the Mayoral budget direction.
- The 2026 capital budget also includes provincial funding of \$0.72M for the Ontario Priorities Housing Initiative (OPHI) and approximately \$2.89M in Canada Ontario Community Housing Initiative (COCHI) funding.

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

### **Service Overview**

The Recreation & Leisure Services Department is responsible for operating the City's indoor recreation facilities (arenas, community centres, the aquatic centre and Slush Puppie Place) and outdoor recreation venues (marinas, Springer Market Square, two treated-water splash pads and turf fields). The department also supports the delivery of community recreation programs through partnerships with key stakeholders across the City and provides strategic leadership for the allocation and use of sports fields and parks.

In 2025, Parks Development & Shoreline joined the department. This portfolio oversees the City-wide parks system, implements park redevelopment and new park development.

### **2026 Operating Budget Highlights**

- The 2026 operating budget maintains 2025 service levels across all program areas with the exception of marinas where student staffing levels have been reduced to meet budget targets.
- Temporary Aquatics Program (Summer 2026) - Development of a temporary aquatics program with partner pools to offset lost pool time during Culligan Water Park construction. This will ensure continuity of swim lessons, family swims and lane swims during the closure period.
- Aquatic Workforce Development - Preparation for the regional need for approximately 400 new lifeguards/instructors over the next 3 - 4 years to operate expanded aquatic facilities (Culligan year-round, Henderson, YMCA Centre of Community fitness and aquatics facility at INVISTA, swimming docks and inflatable water park).
- Implementation of Non-Resident Surcharge and Resident Priority Registration.
- Recreation Fee Structure Realignment - Implementation of a rationalized fee structure where family, child/youth and senior rates are set as percentages of the adult base rate. Some fees will increase while others decrease, resulting in a more predictable and consistent structure.

- Increased Sponsorship & Advertising Revenue - New advertising sales partnerships and a City-wide pouring rights and vending contract will generate increased revenues in 2026. Business interest in sponsorship remains strong.

### **2026 Capital Budget Highlights - Indoor Recreation Facilities & Marinas**

- Ongoing revitalization and asset management in aging recreation facilities.
- Continued rehabilitation of marina dock structures, with prioritized work at Portsmouth Olympic Harbour.
- Construction of a new passenger transfer dock to replace an aging day dock near Confederation Basin Marina, enabling expanded opportunities for small and medium boat tours.
- Completion of F Dock replacement at Confederation Basin Marina (20 slips plus 3 Sea-Doo docks).
- Continued construction of the Culligan Water Park enclosure, opening in summer 2027.
- YMCA Centre of Community – Fitness and Aquatics Facility – design phase to commence in 2026.
- A major 2026 capital item includes the new centre hung “jumbotron” score clock at Slush Puppie Place, funded upfront by the Municipal Accommodation Tax with a 10-year repayment term to commence in 2027.

### **2026 Capital Budget Highlights– Parks & Outdoor Recreation**

- Continuation of the Playground Replacement Program – prioritized, data-driven replacement of aging playgrounds.
- Accessible Playground Program (Year 1) – minor capital upgrades and access improvements informed by the recent accessibility study and audits.
- Deferred Capital & Minor Capital Program – targeted upgrades in existing parks to extend service life and reduce the need for full replacements.
- Sports Courts Improvement Program – prioritization of resurfacing and major repair needs.
- Parks Lighting Improvements – small-scale lighting additions in high-priority locations to enhance safety and visibility.
- Parks Framework & System Update – modernization of the parks classification system to support Official Plan updates and parkland dedication policy alignment.

Parks projects that are underway and continuing in 2026 are primarily funded by works in progress.

Park projects underway in 2026 include:

<b>Park</b>	<b>Scope</b>	<b>Work in 2026</b>
Hudson Park	Playground Replacement	Design and Construction
677 & 700 Princess Street	New Urban Parkettes	Design and Construction
Shannon Park	New Jump Start Inclusive Playground	Construction
Cataraqui West Park	New Community Park Development	Construction
Ron Lavallee Park	Park Improvements/ Redevelopment	Construction
Richardson Beach	Swimming Buoys	Design and Installation
Woodbine Park	Parking and Signage Enhancement, Challenger Diamond remaining site work	Design and Installation
Kingston Memorial Centre Park	Cricket Pitch improvements (carpet replacement)	Design and Installation
Creekside Valley Park	New Neighbourhood Park Development	Construction
Front Road at Horsey Bay Parkette	Shoreline stabilization and Park Improvements	Construction
38 Cowdy Street	Base Development for future Neighbourhood Park	Demolition and Site Works

Several park projects have been selected for deferral due to budget pressures and to an extent the need to coordinate with project management teams in Engineering Services to prioritize what works can be accomplished in 2026 within their resourcing capacity. Consideration has also been given to prioritizing projects that have outside funding in place, such as those supported through DMAF funding to make best use of constrained capital resources in 2026. Following budget adoption, the related Get Involved Projects will be updated to reflect these deferrals.

<b>Park</b>	<b>Deferred Scope</b>
Confederation Basin	Promenade Project & Swimming Enhancements, deferred to allow time for staff review of additional opportunities related to Council approved swim platform and inflatable elements
Purdy's Mill South Park Development	New Neighbourhood Park Development, deferred due to budget constraints and no offsetting DMAF funding
Jim Beattie Park	Redevelopment including splash pad, deferred due to budget constraints and coordination with Engineering Services Multi-Use Pathway project and no offsetting DMAF funding
Crerar Park and Everitt Park	Shoreline stabilization (DMAF) and park improvements deferred for coordination with Engineering Services on stormwater planning
Cecil and Wilma Graham Park	Boat Launch and Park Improvements, deferred due to budget constraints and no offsetting DMAF funding
Front Road at Cataraqui Bay Shoreline	Shoreline stabilization deferred for coordination with Engineering Services on road works
Belle Park	Master Plan Redevelopment deferred due to challenges of construction and design coordination around homeless encampment

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

### **Service Overview**

Rideaucrest Home is an accredited long-term care facility owned and operated by the City of Kingston. First opened in 1935, the Home has been at its current location since 1993 and offers 170 beds for residents. With more than 270 staff positions across all internal departments, Rideaucrest is a key provider of quality care in the community.

As a municipal home, Rideaucrest is primarily funded by the City of Kingston and the Ministry of Long-Term Care (MLTC), supplemented by resident accommodation co-payments. The Home continues to meet the 4 Hours of Care Funding Initiative and employs two full-time Nurse Practitioners to ensure the highest standards of care and services for residents and their families.

Rideaucrest actively implements programs and initiatives aligned with provincial funding enhancements, such as Behavioural Supports Ontario, to continually improve resident care and support.

### **Priority Focus & Operating Budget Highlights**

- The Home will continue to work with community partners and work together with the Ministry of Long-Term Care (MLTC), Ontario Health at Home, Southeast Health Unit, FL&A Ontario Health Team and Accreditation Canada on quality improvement and legislative compliance.
- Continual work on capital projects and plans, in conjunction with Facilities Management & Construction Services, to ensure a safe and modernized home for residents.
- In 2025, the province increased funding under the Hiring More Nurse Practitioners initiative, enabling Rideaucrest to recruit and maintain two full-time Nurse Practitioners dedicated to resident care.
- Although the 4 Hours of Care Funding Initiative concluded in 2025, the province applied an inflationary adjustment to the funding that is reflected in the 2026 budget, along with an additional inflation factor for the current year.
- The province increased the standard envelope funding for 2026, resulting in an overall budget enhancement for the Home.

### **2026 Capital Highlights**

Rideaucrest partners with Facilities Management & Construction Services on capital works for continued renovation plans. These projects include:

- Resident washrooms.
- Roof replacement.
- Assessment and implementation of a new heating and cooling system.
- The Home will evaluate the Request for Proposal of the Advanced Nurse Call Bell System in early 2026 to ensure the safety and security of residents.
- The total new capital funding for the Home in 2026 is \$100,000. This will support the purchase of resident care equipment such as beds, mattresses, ceiling track and motor installation/replacement, kitchen and environmental services equipment.



**Heritage Services**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(51,000)	(57,560)	(6,560)	(52,626)	(54,011)	(49,074)
Provincial Subsidies	(26,453)	(26,982)	(529)	(27,522)	(27,522)	(28,072)
Federal Subsidies	(32,800)	(28,200)	4,600	(28,200)	(28,200)	(28,200)
Transfer From Reserves and Reserve Funds	(100,000)	(175,000)	(75,000)	(72,000)	(72,000)	-
<b>Total Revenue</b>	<b>(210,253)</b>	<b>(287,742)</b>	<b>(77,489)</b>	<b>(180,348)</b>	<b>(181,733)</b>	<b>(105,346)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,588,809	1,704,839	116,030	1,748,879	1,803,200	1,858,848
Materials, Supplies & Fees	161,666	161,443	(223)	164,016	165,560	165,560
Contracted Services	7,500	7,650	150	7,803	7,959	7,959
Grants & Transfers to Others	547,136	602,136	55,000	602,136	602,136	602,136
Equipment Charges & Internal Allocations	121,816	137,438	15,622	142,315	147,356	152,569
<b>Total Expenditures</b>	<b>2,426,927</b>	<b>2,613,506</b>	<b>186,580</b>	<b>2,665,149</b>	<b>2,726,211</b>	<b>2,787,072</b>
<b>Net</b>	<b>2,216,675</b>	<b>2,325,764</b>	<b>109,090</b>	<b>2,484,801</b>	<b>2,544,479</b>	<b>2,681,725</b>
<b>By Program</b>						
Administration	1,958,316	2,055,252	96,936	2,202,099	2,255,512	2,386,307
Concessions	(1,500)	(1,500)	-	(1,500)	(1,500)	(1,500)
Facility	222,006	239,636	17,630	246,557	253,683	260,134
Museum Exhibitions	25,104	20,126	(4,978)	25,645	248,783	24,783
Public Programs	12,750	12,250	(500)	12,000	12,000	12,000
<b>Net Taxation</b>	<b>2,216,675</b>	<b>2,325,764</b>	<b>109,090</b>	<b>2,484,801</b>	<b>2,768,479</b>	<b>2,681,725</b>

## Housing

### 2026 - 2029 Multi Year Operating Budget

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Provincial Subsidies	(8,406,719)	(8,423,180)	(16,461)	(8,548,976)	(8,677,240)	(8,808,023)
Federal Subsidies	(1,124,420)	(747,645)	376,775	(391,749)	(152,636)	(53,802)
Fees, Charges & Other Revenue	(40,807)	(121,623)	(80,816)	(177,456)	(179,955)	(182,520)
Recoveries - Other Municipalities	(763,554)	(843,860)	(80,306)	(868,413)	(891,509)	(912,022)
Transfer From Reserves & Reserve Funds	(310,000)	(50,000)	260,000	-	-	-
<b>Total Revenue</b>	<b>(10,645,500)</b>	<b>(10,186,308)</b>	<b>459,192</b>	<b>(9,986,594)</b>	<b>(9,901,340)</b>	<b>(9,956,367)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,441,133	1,523,384	82,251	1,584,034	1,637,377	1,676,585
Materials, Supplies & Fees	372,320	358,049	(14,271)	309,779	310,225	310,641
Contracted Services	338,000	24,000	(314,000)	24,000	24,000	24,000
Equipment Charges & Internal Allocations	536,936	1,208,834	671,898	1,622,882	1,671,715	1,722,657
Grants & Transfers to Others	24,890,952	26,787,312	1,896,360	26,793,653	27,165,053	27,542,560
Transfers to Reserves & Reserve Funds	78,000	78,000	-	78,000	78,000	78,000
<b>Total Expenditures</b>	<b>27,657,341</b>	<b>29,979,579</b>	<b>2,322,238</b>	<b>30,412,348</b>	<b>30,886,370</b>	<b>31,354,443</b>
<b>Net</b>	<b>17,011,841</b>	<b>19,793,271</b>	<b>2,781,430</b>	<b>20,425,755</b>	<b>20,985,030</b>	<b>21,398,075</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>By Program</b>						
Administration and Employment Assistance	1,135,177	1,144,397	9,220	1,191,098	1,230,893	1,259,327
Rent Supplement	4,361,687	4,709,938	348,251	4,725,506	4,932,424	5,032,849
Local Housing Corporation	6,939,883	6,951,029	11,146	6,893,222	6,961,550	7,030,548
Non Profit Housing Providers	1,173,477	1,371,150	197,673	1,614,432	1,785,635	1,925,781
Homeownership	-	150,000	150,000	150,000	150,000	150,000
Provincial Programs	3,401,618	5,466,757	2,065,139	5,851,497	5,924,528	5,999,571
<b>Net Taxation</b>	<b>17,011,841</b>	<b>19,793,271</b>	<b>2,781,430</b>	<b>20,425,755</b>	<b>20,985,030</b>	<b>21,398,075</b>

**Social Services**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Provincial Subsidies	(69,218,154)	(77,282,279)	(8,064,125)	(70,725,346)	(70,830,449)	(70,937,654)
Fees, Charges & Other Revenue	(60,000)	(60,000)	-	(60,000)	(60,000)	(60,000)
Recoveries - Other Municipalities	(1,242,773)	(1,240,990)	1,783	(1,270,743)	(1,298,021)	(1,330,080)
<b>Total Revenue</b>	<b>(70,520,927)</b>	<b>(78,583,269)</b>	<b>(8,062,342)</b>	<b>(72,056,089)</b>	<b>(72,188,470)</b>	<b>(72,327,734)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	7,373,820	7,340,781	(33,039)	7,460,738	7,663,667	7,874,273
Materials, Supplies & Fees	1,004,790	1,039,301	34,511	1,024,515	1,029,006	1,033,408
Contracted Services	782,284	792,522	10,238	805,402	814,073	822,918
Equipment Charges & Internal Allocations	2,714,833	2,762,433	47,600	2,807,357	2,873,405	2,943,989
Grants & Transfers to Others	63,822,545	71,687,874	7,865,329	65,178,407	65,160,371	65,161,967
<b>Total Expenditures</b>	<b>75,698,272</b>	<b>83,622,911</b>	<b>7,924,639</b>	<b>77,276,419</b>	<b>77,540,522</b>	<b>77,836,555</b>
<b>Net</b>	<b>5,177,345</b>	<b>5,039,641</b>	<b>(137,705)</b>	<b>5,220,330</b>	<b>5,352,052</b>	<b>5,508,820</b>

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Program</b>						
Administration and Employment Assistance	3,966,959	3,826,731	(140,228)	4,003,223	4,132,348	4,281,009
Allowances & Benefits	69,924	71,323	1,399	72,749	74,204	75,688
Canada Wide Early Learning and Childcare (CWELCC)	897,177	897,177	-	897,177	897,177	902,619
Childcare Services	196,941	196,941	-	198,557	199,389	200,238
Homemaking Services	43,031	43,892	861	44,760	44,760	44,760
Neighborhood Sharing	3,312	3,577	265	3,864	4,173	4,506
<b>Net Taxation</b>	<b>5,177,345</b>	<b>5,039,641</b>	<b>(137,705)</b>	<b>5,220,330</b>	<b>5,352,052</b>	<b>5,508,820</b>

**Long Term Care  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(4,130,096)	(4,230,887)	(100,791)	(4,272,103)	(4,313,748)	(4,355,827)
Provincial Subsidies	(15,153,040)	(15,650,294)	(497,254)	(16,122,464)	(16,453,474)	(16,779,796)
Transfer From Reserves & Reserve Funds	(140,000)	(140,000)	-	-	-	-
<b>Total Revenue</b>	<b>(19,423,135)</b>	<b>(20,021,181)</b>	<b>(598,046)</b>	<b>(20,394,567)</b>	<b>(20,767,222)</b>	<b>(21,135,623)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	21,792,215	22,252,956	460,741	22,694,656	23,144,939	23,583,634
Materials, Supplies & Fees	1,914,374	1,976,568	62,194	2,016,156	2,056,144	2,086,831
Contracted Services	548,212	484,763	(63,449)	508,506	532,516	545,686
Transfers to Reserves & Reserve Funds	798,985	822,954	23,969	847,643	873,072	899,265
Equipment Charges & Internal Allocations	1,222,028	1,259,364	37,336	1,298,272	1,338,404	1,379,798
<b>Total Expenditures</b>	<b>26,275,814</b>	<b>26,796,605</b>	<b>520,791</b>	<b>27,365,233</b>	<b>27,945,075</b>	<b>28,495,214</b>
<b>Net</b>	<b>6,852,679</b>	<b>6,775,424</b>	<b>(77,255)</b>	<b>6,970,666</b>	<b>7,177,853</b>	<b>7,359,590</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>By Program</b>						
Administration	3,448,929	3,551,051	102,122	3,636,280	3,724,736	3,813,814
Dietary Services	1,823,947	1,805,752	(18,195)	1,844,985	1,885,545	1,921,984
Medical & Nursing	4,181,943	4,171,524	(10,419)	4,342,168	4,456,321	4,551,803
Housekeeping	1,229,055	1,262,346	33,291	1,285,588	1,309,293	1,333,469
Laundry	448,886	344,249	(104,637)	350,763	357,418	364,217
Building Maintenance	1,167,984	1,203,024	35,040	1,239,114	1,276,288	1,314,576
Life Enrichment	817,215	843,174	25,959	863,348	884,050	900,992
Provincial Subsidy Unallocated to Programs	(2,277,257)	(2,377,793)	(100,536)	(2,523,397)	(2,606,933)	(2,691,311)
Recovery from Residents	(3,988,024)	(4,027,904)	(39,880)	(4,068,183)	(4,108,865)	(4,149,953)
<b>Net Taxation</b>	<b>6,852,679</b>	<b>6,775,424</b>	<b>(77,255)</b>	<b>6,970,666</b>	<b>7,177,853</b>	<b>7,359,590</b>

**Arts & Culture Services**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(2,379,156)	(2,826,224)	(447,068)	(2,886,913)	(2,942,992)	(2,998,253)
Provincial Subsidies	(35,000)	(35,000)	-	(35,000)	(35,000)	(35,000)
Federal Subsidies	(23,000)	(26,000)	(3,000)	(26,000)	(26,000)	(26,000)
Transfer From Reserves & Reserve Funds	(253,500)	(153,500)	100,000	(78,500)	(3,500)	(3,500)
<b>Total Revenue</b>	<b>(2,690,656)</b>	<b>(3,040,724)</b>	<b>(350,068)</b>	<b>(3,026,413)</b>	<b>(3,007,492)</b>	<b>(3,062,753)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,583,882	2,659,119	75,237	2,731,383	2,805,541	2,887,317
Materials, Supplies & Fees	770,862	745,007	(25,855)	758,328	777,250	786,229
Contracted Services	985,880	1,070,764	84,884	1,101,927	1,122,478	1,143,556
Transfers to Reserves & Reserve Funds	161,680	211,200	49,520	215,424	219,732	224,127
Grants & Transfers to Others	1,156,165	1,096,165	(60,000)	1,115,768	1,135,764	1,156,159
Equipment Charges & Internal Allocations	430,760	444,974	14,214	458,697	472,848	487,327
<b>Total Expenditures</b>	<b>6,089,229</b>	<b>6,227,229</b>	<b>138,000</b>	<b>6,381,527</b>	<b>6,533,613</b>	<b>6,684,715</b>
<b>Net</b>	<b>3,398,573</b>	<b>3,186,506</b>	<b>(212,067)</b>	<b>3,355,114</b>	<b>3,526,122</b>	<b>3,621,963</b>

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Program</b>						
Cultural Services	1,297,081	1,270,314	(26,767)	1,303,334	1,336,750	1,370,703
Art & Sector Development	1,014,126	984,429	(29,697)	1,097,496	1,200,960	1,241,511
Special Events	339,419	314,062	(25,357)	316,852	331,867	339,669
Grand Theatre	747,947	617,702	(130,245)	637,432	656,547	670,080
<b>Net Taxation</b>	<b>3,398,573</b>	<b>3,186,506</b>	<b>(212,067)</b>	<b>3,355,114</b>	<b>3,526,122</b>	<b>3,621,963</b>

**Recreation & Leisure  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(12,017,743)	(12,098,321)	(80,578)	(12,148,092)	(12,320,494)	(12,524,265)
<b>Total Revenue</b>	<b>(12,017,743)</b>	<b>(12,098,321)</b>	<b>(80,578)</b>	<b>(12,148,092)</b>	<b>(12,320,494)</b>	<b>(12,524,265)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	8,543,208	8,656,774	113,566	9,039,449	9,285,093	9,491,123
Materials, Supplies & Fees	1,472,171	1,397,075	(75,096)	1,486,459	1,504,842	1,516,037
Contracted Services	1,379,000	1,717,866	338,866	1,669,796	1,697,297	1,700,870
Transfers to Reserves & Reserve Funds	3,052,420	3,111,912	59,492	3,237,673	3,334,804	3,434,848
Equipment Charges & Internal Allocations	6,290,551	6,147,632	(142,919)	6,447,025	6,663,404	6,886,526
Grants & Transfers to Others	79,300	79,300	-	79,300	79,300	79,300
<b>Total Expenditures</b>	<b>20,816,650</b>	<b>21,110,560</b>	<b>293,909</b>	<b>21,959,702</b>	<b>22,564,740</b>	<b>23,108,704</b>
<b>Net</b>	<b>8,798,907</b>	<b>9,012,239</b>	<b>213,332</b>	<b>9,811,611</b>	<b>10,244,246</b>	<b>10,584,439</b>

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Program</b>						
Recreation & Leisure Administration	145,718	138,749	(6,969)	143,139	145,816	128,567
Sites - Recreation Administration	4,198,869	4,307,012	108,143	4,402,729	4,521,911	4,641,097
Recreation Programs	364,174	419,192	55,018	583,559	581,452	573,482
Aquatics	668,378	598,141	(70,237)	686,579	682,125	682,774
Artillery Park	880,820	1,112,010	231,190	1,140,941	1,192,898	1,216,821
Belle Park Fairway	56,922	38,784	(18,138)	39,697	40,639	41,610
Tomlinson Aqua Park	269,902	108,866	(161,036)	285,313	293,290	300,128
Artificial Turf Fields	(78,947)	(73,437)	5,510	(75,386)	(62,925)	(65,567)
Community Centres	1,238,787	1,216,770	(22,017)	1,169,218	1,205,160	1,237,116
Arenas	1,339,094	1,438,542	99,448	1,750,118	1,972,882	2,182,246
Marinas	(284,809)	(292,387)	(7,578)	(314,297)	(329,003)	(353,836)
<b>Net Taxation</b>	<b>8,798,907</b>	<b>9,012,239</b>	<b>213,332</b>	<b>9,811,611</b>	<b>10,244,246</b>	<b>10,584,439</b>

**Community Development & Wellbeing  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(75,860)	(40,000)	35,860	(40,000)	(40,000)	(40,000)
Provincial Subsidies	(10,000)	(10,000)	-	(10,000)	(10,000)	(10,000)
Transfer From Reserves & Reserve Funds	(285,000)	(180,000)	105,000	(180,000)	(180,000)	(180,000)
<b>Total Revenue</b>	<b>(370,860)</b>	<b>(230,000)</b>	<b>140,860</b>	<b>(230,000)</b>	<b>(230,000)</b>	<b>(230,000)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	761,740	712,999	(48,741)	745,328	778,634	794,757
Materials, Supplies & Fees	50,350	38,100	(12,250)	38,100	38,100	38,100
Contracted Services	127,000	60,000	(67,000)	60,000	37,500	37,500
Equipment Charges & Internal Allocations	(62,647)	(51,264)	11,383	(45,527)	(39,753)	(38,942)
Grants & Transfers to Others	731,320	611,320	(120,000)	611,320	621,320	631,320
<b>Total Expenditures</b>	<b>1,607,763</b>	<b>1,371,155</b>	<b>(236,608)</b>	<b>1,409,221</b>	<b>1,435,801</b>	<b>1,462,735</b>
<b>Net</b>	<b>1,236,903</b>	<b>1,141,155</b>	<b>(95,748)</b>	<b>1,179,221</b>	<b>1,205,801</b>	<b>1,232,735</b>

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>By Program</b>						
Administration	325,810	345,613	19,803	353,852	372,707	381,005
Equity, Diversity and Inclusion	308,992	320,930	11,938	337,903	333,394	339,751
Community Development	144,322	93,122	(51,200)	95,617	97,481	99,383
Neighbourhood Activation Fund	115,000	115,000	-	115,000	115,000	115,000
Community Services Investment	398,300	288,300	(110,000)	298,300	308,300	318,300
City Market Operations	(55,521)	(21,810)	33,711	(21,450)	(21,081)	(20,703)
<b>Net Taxation</b>	<b>1,236,903</b>	<b>1,141,155</b>	<b>(95,748)</b>	<b>1,179,221</b>	<b>1,205,801</b>	<b>1,232,735</b>

**2026 Capital Budget and Funding Request  
Community Services**

	<b>2026 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>Housing and Social Services</b>								
HSG - Affordable Housing Viability	175,716	175,716						
HSG - Canada/Ontario Community Housing Initiative (COCHI)	2,858,631					2,858,631		Canada/Ontario Community Housing Initiative (COCHI)
HSG - Ontario Priorities Housing Initiative (OPHI)	720,910					720,910		Ontario Priorities Housing Initiative (OPHI)
HSG - Affordable Units	6,500,000	6,500,000						
<b>Housing and Social Services Total</b>	<b>10,255,257</b>	<b>6,675,716</b>	<b>-</b>		<b>-</b>	<b>3,579,541</b>	<b>-</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>	

	2026 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 - PHSM Functional Capital	10,000	10,000						
HER - Heritage Master Plan	100,000	100,000						
<b>Heritage Services Total</b>	<b>110,000</b>	<b>110,000</b>	-		-	-	-	
<b>Arts &amp; Cultural Services</b>								
CUL - JK Tett Centre Envelope	15,000	15,000	-		-	-	-	
CUL - Cultural Arts Programs	100,000	100,000	-		-	-	-	
CUL - Grand Theatre - Functional	80,000		80,000	Grand Theatre Facility Reserve Fund				
<b>Arts &amp; Cultural Services Total</b>	<b>195,000</b>	<b>115,000</b>	<b>80,000</b>		-	-	-	
<b>Community Development &amp; Wellbeing</b>								
CDW - Equity, Diversity and Inclusion	75,000	75,000			-	-	-	
<b>Community Development &amp; Wellbeing Total</b>	<b>75,000</b>	<b>75,000</b>	-		-	-	-	

	2026 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	216,362	216,362						
REC-Recreation Facilities-Other	82,201		82,201	Arena and Other Recreational Facilities Reserve Fund				
REC-Aqautic Facilities	139,008		139,008	Arena and Other Recreational Facilities Reserve Fund				
REC-Arenas	675,104		675,104	Arena and Other Recreational Facilities Reserve Fund				
REC-Marina Facilities	41,334		41,334	Marina Reserve Fund				
REC-Existing Parks & Shoreline	2,820,817	2,420,817	400,000	Natural Land and Parkland Acquisition Reserve Fund				
REC-DMAF - Shoreline (Eligible)	1,977,326	1,186,396				790,930		Disaster Mitigation Fund
REC-Future Neighbourhood Parks-677 Princess Street	1,670,197	83,510			1,586,687			
<b>Recreation and Leisure Services Total</b>	<b>7,622,349</b>	<b>3,907,085</b>	<b>1,337,647</b>		<b>1,586,687</b>	<b>790,930</b>	<b>-</b>	
<b>Community Services Total</b>	<b>18,357,606</b>	<b>10,882,801</b>	<b>1,517,647</b>		<b>1,586,687</b>	<b>4,370,471</b>	<b>-</b>	

**Corporate & Emergency Services  
2026 - 2029 Multi Year Operating Budget**

<b>By Department</b>	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
HR & Organization Development	4,042,042	4,142,042	4,096,281	(45,760)	4,194,662	4,277,992	4,353,607
Facilities Management & Construction Services	4,014,450	4,114,450	4,496,318	381,868	4,835,986	5,066,790	5,280,800
Information Systems and Technology	5,372,694	5,372,694	5,469,738	97,044	6,138,349	6,406,343	6,699,385
Communications & Customer Experience	3,009,848	3,009,848	3,116,467	106,619	3,221,568	3,318,248	3,406,435
Asset Management and Fleet	160,472	210,472	215,170	4,698	223,178	231,974	236,613
Fire & Rescue	32,265,369	31,665,369	32,913,606	1,248,237	33,891,965	35,033,074	35,641,054
<b>Net Taxation</b>	<b>48,864,876</b>	<b>48,514,875</b>	<b>50,307,580</b>	<b>1,792,705</b>	<b>52,505,709</b>	<b>54,334,419</b>	<b>55,617,895</b>
<b>Revenues</b>							
Provincial Subsidies	-	-	(25,000)	(25,000)	-	-	-
Fees, Charges & Other Revenue	(7,328,578)	(7,328,578)	(8,135,508)	(806,930)	(8,393,966)	(8,575,188)	(8,750,277)
Transfer From Reserves & Reserve Funds	(1,462,340)	(1,462,340)	(1,069,000)	393,340	(964,800)	(877,432)	(899,929)
<b>Total Revenue</b>	<b>(8,790,918)</b>	<b>(8,790,918)</b>	<b>(9,229,508)</b>	<b>(438,590)</b>	<b>(9,358,766)</b>	<b>(9,452,620)</b>	<b>(9,650,206)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	51,672,468	51,172,468	52,755,759	1,583,291	54,774,398	56,461,289	57,670,280
Materials, Supplies & Fees	24,298,379	24,448,379	23,798,750	(649,629)	24,743,418	25,522,248	26,327,881
Contracted Services	5,971,770	5,971,770	6,658,407	686,637	6,761,331	6,891,588	7,024,043
Transfers to Reserves & Reserve Funds	9,691,690	9,691,690	10,035,766	344,076	10,585,978	10,869,854	11,160,313
Equipment Charges & Internal Allocations	(33,978,513)	(33,978,513)	(33,711,593)	266,920	(35,000,652)	(35,957,939)	(36,914,416)
<b>Total Expenditures</b>	<b>57,655,794</b>	<b>57,305,793</b>	<b>59,537,088</b>	<b>2,231,295</b>	<b>61,864,475</b>	<b>63,787,040</b>	<b>65,268,100</b>
<b>Net</b>	<b>48,864,876</b>	<b>48,514,875</b>	<b>50,307,580</b>	<b>1,792,705</b>	<b>52,505,709</b>	<b>54,334,419</b>	<b>55,617,895</b>

# Corporate & Emergency Services

## 2026 Operating & Capital Budget Summary

The Corporate & Emergency Services (C&ES) 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
- Kingston Fire & Rescue

The Corporate & Emergency 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 & Emergency Services gross operating budget is \$59.5M. This is funded by non-tax revenues of \$8.1M in user fees, \$1.1M from reserves and reserve funds, and \$50.3M in municipal taxes.

The net budget requirement from taxation for Corporate & Emergency Services is increasing by approximately \$1.8M or (3.7%).

## **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

In 2026, HROD will focus on Strategic Workforce Planning sessions to ensure departments have the right skills and talent to meet current demands and future growth that align with operational needs and council priorities.

Specialized recruitment challenges persist for key roles, including Senior Planners, Building Officials, Engineers, RPNs, and Nurse Practitioners, due to intense provincial competition. In response, the Recruitment & Selection team is proactively streamlining processes, expanding advertising reach, and building targeted talent pipelines to reduce the time-to-hire and ensure ongoing operational continuity. Other initiatives include:

- Implement revised Employee Recognition Program - Launch of the City Excellence Awards (corporate-wide tier)
- Continue Employment Partnerships & Outreach Program (EPOP)
- Introduce Paid Volunteer Day Program for employees
- Continued implementation and monitoring of recommendations from the City360 talent management framework in partnership with other departments
- The City will prepare for negotiations on a new Collective Agreement with CUPE Local 109
- The Learning and Development team will launch a new Senior Leaders development program to strengthen leadership skills and behaviours.
- Complete the rollout of new core competencies to support performance management, leadership development, and organizational effectiveness.
- In 2026 Occupational Health will open the Occupational Health Clinic to all employees. To maximize clinic utilization, the OH team will provide in-services to leaders and employees detailing the services provided and how to book appointments.
- First Aid compliance training be provided City wide in 2026 & 2027.

## Operating Budget Highlights

The HROD operating budget for 2026 incorporates:

- Elimination of funding for new grad/internship programs due to budget constraints.
- Consolidation of certain staff duties and responsibilities within existing positions to create savings.

## **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. FMCS comprises four main divisions: Facilities Management, which provides daily operational services; Facilities Energy and Asset Management, which is responsible for energy use, decarbonization, asset management and capital planning; Facilities Construction Services, which is responsible for capital facility project delivery; and Facilities Space Planning which is responsible for the utilization of space, standardization of furnishings, and wellbeing of staff spaces.

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

- The implementation of security enhancements at key City Facilities including City Hall and 362 Montreal.
- Further integration of asset management activities and process enhancements that will effectively capture relevant asset inventory data.
- Ongoing implementation of the Net Zero Transition Plan which outlines multiple scenarios for facilities GHG emissions, including associated costs, electrical demand, and emission reduction potential. Development of a Facility Master Plan and publishing the Facility Green Building Policy.
- Support for municipal fleet and transit electrification including installation of additional solar photovoltaic (PV) panel installations at City facilities Subject to grant availability

### **Operating Budget Highlights**

- Incorporating 13 Housing and Social Services facilities to the FMCS shared services model including 5 new facilities in 2025.
- Increasing contracted services costs associated with aging infrastructure and deferred capital maintenance due to capital budget constraints is putting pressure on facility operating budgets.

### **Capital Budget Highlights**

Ongoing Capital projects that will continue in 2026 include:

- Rideaucrest Home 3<sup>rd</sup> floor Resident Washroom Renovations.
- Rideaucrest Home Mechanical System Design.
- Culligan Pool Enclosure Construction.
- 1211 JCB Front Staircase Restoration.
- Grand Theater Make Up Air Unit Replacement for the Main Auditorium.

- YMCA and City Aquatics Partnership / Invista Pool Design.
- 610 Montreal Street Facility Renovations and Expansion for the Kingston Native Centre and Language Nest.
- Commencement of Construction of New Fire Station on Taylor Kidd Blvd.
- Renovation and Revitalization of the Isabel Turner KFPL Branch.
- Rideau Heights Community Centre Solar PV Design and Construction.
- New Household Hazardous Waste Facility Construction.
- Various Building Envelope and Mechanical Renewals.
- Various Energy Management and Decarbonization Projects.

For 2026, two vacant, capital-funded non-union positions have been declared redundant due to budget constraints and shifting project management priorities, with some of that capital funding shifted to support the centralization of City-owned Shelters and Transitional/Supportive Housing.

The 2026 FMCS capital budget submission includes envelopes to support new projects under the following categories: Renewal Projects, Non-Renewal Projects, and Asset Management, including:

- Rideaucrest Mechanical System Renewal Phase 1.
- City Hall, Pumphouse and Tett Centre Window and Masonry Restoration.
- Park Building Refresh Program.
- Visitor Information Centre Washroom Renovation.
- Rideaucrest Resident Washroom Renovations.
- Various Accessibility Enhancement Projects.
- Demolition of 38 Cowdy.
- Security Capital Program.
- Asset Management capital programs include a variety of health and safety related compliance programs, space planning, as well as the energy and asset management plan which is used to drive significant reductions of GHG emissions

### **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.

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**

- Developing the “Digital 360” roadmap, which is a strategic reimagining of “IT” related services in the corporation, focused on enablement, collaboration and outcomes, not technology. This initiative will result in a multi-year program that will redesign the IT organization and operating model. 2026 will be a planning year that will inform the 2027 budget cycle. As such, budget impacts are limited.
- Finalizing the Safe AI framework, focused on issues that affect people, community and staff such as ethics, biases and privacy protection. Expected to be fully implemented by mid-2026.
- Focusing resources on maximizing value from investments in Corporate platforms, such as Microsoft365, DASH, ArcGIS and MyKingston rather than acquiring new solutions.
- Continued development of Corporate Cyber Security strategy, policy and procedures.
- 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 (ongoing)
  - Corporate Asset Management

### **Operating Budget Highlights**

- Ongoing technology costs are increasing at rates far outpacing inflation and continue to put pressure on the operating budget. Leadership continues to look for opportunities to rationalize and consolidate technology costs.
- 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.
- Vacancies due to retirements and other factors will not be filled until the second half of 2026 and into 2027, due in part to budgetary constraints, but also in anticipation of recommendations for changes to the Department’s organizational structure, delivery model, and financial model, as outcomes of the Digital 360 review process.

### **Capital Budget Highlights**

- Procurement and implementation of a new Point-of-Sale system.

- Consolidation of services onto the Microsoft365 platform continues to 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.
- Support for the lifecycle replacement and ongoing maintenance of existing critical hardware, network infrastructure, and business systems.
- A new Corporate AI program.
- Sustaining Planning, Building and Licensing capabilities such as DASH.
- Support for Human Resources capabilities and implementation of a Workforce Management solution.

## **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. Fleet Services supports 35 unique municipal clients, agencies, and boards with their fleet management needs through the provision of approximately 1,000 vehicles and equipment, procurement, maintenance, licensing, fuel provision, operator training and lifecycle replacement of owned and leased fleet and equipment assets. The department operates three maintenance facilities across the City, employing 55 staff.

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

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

- Refine and analyze Council approved levels of service, proposed lifecycle strategies and accompanying financial plans for all municipal infrastructure assets
- Continued electrification of existing City internal combustion engine fleet assets where reliability and operational fit are established.
- Continue to expand and enhance partnerships built with Kingston Police and other City agencies to manage their service-related maintenance and fleet management requirements.
- 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.

- Collaboration with multiple departments and partner agencies on evaluation, expansion and funding of Municipal Fleet Charging infrastructure for electrified fleet assets.
- Build upon vehicle training, design & truck specifications that were required for the July 1, 2025 Solid Waste operational transition to curb-side manual garbage collection to a cart-based automated system.
- Continue efforts to centralize and bolster the Corporate Asset Management team to support the City's Asset Management continuous improvement initiatives and framework to implement asset management training, principles, processes and systems.
- Create annual Asset Management report card, as required by O. Reg. 588/17, and present to Council annually on current asset management progress and any barriers to aligning operations with the AMP.

### **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. Other operating challenges include pressures regarding parts lead-times, industry capacity for warranty and collision repair services, as well as recruitment of staff.

Despite these challenges, 2026 Controllable Expenses for the department are planned to decrease by more than 3% over 2025's budget levels. This is driven largely by the impact from the Federal government removing the carbon tax on fuel purchases.

### **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.

Due to capital budget constraints, numerous planned vehicle replacements have been deferred in 2026. This will have a further impact on maintenance costs which are projected to increase for existing fleet where replacement has been deferred. As a result, the feasibility of temporary rentals and the potential to purchase used equipment rather than new will continue to be evaluated to help with maintaining community service levels. Other capital investments include:

- Vehicles and equipment for life cycle replacements primarily for Public Works, Solid Waste, and Utilities Kingston operations (multiple orders completed in November and December due to RFP closing, etc.).
- 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 (RFP in progress for service provider).
- Capital lease commitments over the next 5 years for existing light duty fleet assets acquired through the Enterprise Fleet Management program.
- Allocation of e-bus charger installation costs from Facilities
- Shop equipment replacement and renewal (hoists, fuel pumps, lubrication system, etc.).
- Completion of Asset Management project work.
- The purchase of 2 new refuse trucks for continued Solid Waste Transition.
- Replacement of aging diesel buses with more fuel-efficient diesel and hybrid buses (partially funded through ICIP program).
- 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.
- Fleet investment required to expand the City's asphalt & road operations to support additional in-house capabilities while reducing contracted services costs.
- Studies and other work to be completed in 2026 including the implementation of continuous improvement plans and projects while meeting provincial regulations for asset management reporting.

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

### **Service Overview**

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

The Communications & Public Engagement division is poised to sustain the positive trajectory established in recent years with public engagement. Staff in this division are putting the finishing touches on an update to the Public Engagement framework to be completed by the end of 2025. It will take into consideration more recent developments such as Indigenous Initiatives, Urban Indigenous Engagement, components of the IIDEA Strategic Plan and the recent formation of a Community Liaison Committee for neighbours of one of the City's newest Shelters, a template that is expected to be repeated with other developments.

## Priority Focus & Key Initiatives

- In alignment with recent City360 recommendations, the Communications & Public Engagement division is taking a more focused approach to internal channels such as e-City News, by working with departments to make information more accessible.
- Utilizing diverse channels of communication in efforts to reach underrepresented groups,
- Using short-form video to reach community members and share information while at the same time producing a template for ongoing measurement of all channels to identify areas of improvement and enhance the overall effectiveness of communication strategies, in efforts to build trust in the community.
- The Customer Experience division has embedded a monthly and quarterly accountability systems into the City's Customer Relationship Management tool (CRM) to directly target issues around Closing the Loop with residents. This includes providing quarterly updates to Council.
- All frontline departments have been onboarded to the CRM, with a handful of remaining internal-facing departments slated for onboarding in 2026.
- A Service Standards Policy has been developed and published on the City's website to reflect standards for key departments that interact regularly with the public. Work to establish Standards for less front-facing departments continues.
- The Customer Experience division has completed an updated Customer Service Strategy, replacing the document that was created in 2016, and reflecting current trends. The strategy includes ongoing Customer Service training for front-facing departments, with a number being completed in 2025 and more planned for 2026.

## 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.

## 6. Kingston Fire & Rescue

### Service Overview

Kingston Fire & Rescue (KFR) is a composite fire service (volunteer/career firefighters) operating out of ten fire stations, but also includes a communications centre, 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 2025 compliance report for 2024 was reviewed and approved by the Center for Public Safety Excellence on February 6, 2025.

### **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 Waaban 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 Budget Highlights**

- Lifecycle replacement of fire apparatus.
- Next Generation 9-1-1 upgrade.
- Records management system lifecycle replacement and upgrade.
- Vehicle apparatus replacements
- New Station 11 (Demers at Taylor Kidd) FF & E
- Radio lifecycle replacement

**Human Resources & Organization Development  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(303,222)	(281,989)	21,233	(294,050)	(301,151)	(303,294)
<b>Total Revenue</b>	<b>(303,222)</b>	<b>(281,989)</b>	<b>21,233</b>	<b>(294,050)</b>	<b>(301,151)</b>	<b>(303,294)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,861,266	3,786,033	(75,233)	3,906,547	3,996,563	4,073,918
Materials, Supplies & Fees	364,500	356,500	(8,000)	367,712	369,438	371,179
Contracted Services	282,500	300,000	17,500	280,000	280,000	280,000
Equipment Charges & Internal Allocations	(63,002)	(64,263)	(1,261)	(65,548)	(66,859)	(68,196)
<b>Total Expenditures</b>	<b>4,445,264</b>	<b>4,378,270</b>	<b>(66,993)</b>	<b>4,488,712</b>	<b>4,579,143</b>	<b>4,656,901</b>
<b>Net</b>	<b>4,142,042</b>	<b>4,096,281</b>	<b>(45,760)</b>	<b>4,194,662</b>	<b>4,277,992</b>	<b>4,353,607</b>
<b>By Program</b>						
Administration	4,142,042	4,096,281	(45,760)	4,194,662	4,277,992	4,353,607
<b>Net Taxation</b>	<b>4,142,042</b>	<b>4,096,281</b>	<b>(45,760)</b>	<b>4,194,662</b>	<b>4,277,992</b>	<b>4,353,607</b>

**Facilities Management & Construction Services  
2026 - 2029 Multi Year Operating Budget**

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(4,795,765)	(5,586,435)	(790,670)	(5,774,242)	(5,898,644)	(6,020,718)
Transfer From Reserves & Reserve Funds	(598,384)	(125,000)	473,384	-	-	-
<b>Total Revenue</b>	<b>(5,394,149)</b>	<b>(5,711,435)</b>	<b>(317,286)</b>	<b>(5,774,242)</b>	<b>(5,898,644)</b>	<b>(6,020,718)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,064,721	4,224,922	160,201	4,480,928	4,596,048	4,680,988
Materials, Supplies & Fees	9,239,529	9,114,030	(125,499)	9,609,835	10,040,398	10,492,514
Contracted Services	4,105,113	4,811,342	706,229	4,894,395	4,994,703	5,097,120
Transfers to Reserves & Reserve Funds	3,469,808	3,608,608	138,800	3,977,514	4,074,828	4,173,318
Equipment Charges & Internal Allocations	(11,370,572)	(11,551,149)	(180,577)	(12,352,444)	(12,740,543)	(13,142,423)
<b>Total Expenditures</b>	<b>9,508,599</b>	<b>10,207,753</b>	<b>699,154</b>	<b>10,610,228</b>	<b>10,965,434</b>	<b>11,301,517</b>
<b>Net</b>	<b>4,114,450</b>	<b>4,496,318</b>	<b>381,868</b>	<b>4,835,986</b>	<b>5,066,790</b>	<b>5,280,800</b>
<b>By Program</b>						
Administration	1,536,779	1,577,958	41,179	1,776,704	1,827,967	1,867,524
Trades	1,905,712	1,998,325	92,613	1,927,661	1,965,838	1,986,776
Sites-Facilities	781,166	1,078,669	297,503	1,280,740	1,412,213	1,551,527
Leased Properties	(18,912)	(78,827)	(59,915)	(77,443)	(75,781)	(69,915)
EV charging stations	41,600	46,876	5,276	49,736	52,690	55,740
Solar Panel Revenue	(131,895)	(126,683)	5,212	(121,412)	(116,136)	(110,852)
<b>Net Taxation</b>	<b>4,114,450</b>	<b>4,496,318</b>	<b>381,868</b>	<b>4,835,986</b>	<b>5,066,790</b>	<b>5,280,800</b>

**Information Systems & Technology  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,274,992)	(1,300,492)	(25,500)	(1,326,502)	(1,353,032)	(1,380,093)
<b>Total Revenue</b>	<b>(1,274,992)</b>	<b>(1,300,492)</b>	<b>(25,500)</b>	<b>(1,326,502)</b>	<b>(1,353,032)</b>	<b>(1,380,093)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,263,993	4,240,557	(23,436)	4,734,951	4,968,704	5,223,779
Materials, Supplies & Fees	1,715,650	1,928,185	212,535	2,104,936	2,141,664	2,175,375
Contracted Services	711,661	604,831	(106,830)	616,928	529,266	641,851
Transfers to Reserves & Reserve Funds	1,228,894	1,298,630	69,736	1,340,331	1,383,098	1,426,959
Equipment Charges & Internal Allocations	(1,272,511)	(1,301,972)	(29,461)	(1,332,294)	(1,363,358)	(1,388,487)
<b>Total Expenditures</b>	<b>6,647,686</b>	<b>6,770,231</b>	<b>122,545</b>	<b>7,464,852</b>	<b>7,659,374</b>	<b>8,079,477</b>
<b>Net</b>	<b>5,372,694</b>	<b>5,469,738</b>	<b>97,044</b>	<b>6,138,349</b>	<b>6,306,343</b>	<b>6,699,385</b>
<b>By Program</b>						
Administration	207,442	158,989	(48,453)	201,426	205,117	214,259
Technology Infrastructure	1,516,860	1,627,443	110,583	1,726,204	1,777,093	1,851,736
Corporate Integration	252,783	403,895	151,112	549,035	649,312	705,582
Distributed Computing & Service Desk	1,989,047	1,986,302	(2,745)	2,110,546	2,162,931	2,221,450
Digital Transformation, Planning & Architecture	431,183	417,716	(13,467)	503,603	530,897	575,911
Cyber Security	211,246	162,728	(48,518)	296,608	303,155	310,876
Enterprise GIS	764,133	712,665	(51,468)	750,928	777,838	819,571
<b>Net Taxation</b>	<b>5,372,694</b>	<b>5,469,738</b>	<b>97,044</b>	<b>6,138,349</b>	<b>6,406,343</b>	<b>6,699,385</b>

**Communications & Customer Experience  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(71,425)	(72,854)	(1,429)	(74,311)	(75,797)	(77,313)
Transfer From Reserves & Reserve Funds	(138,956)	(199,000)	(60,044)	(199,000)	(90,000)	(90,000)
<b>Total Revenue</b>	<b>(210,381)</b>	<b>(271,854)</b>	<b>(61,473)</b>	<b>(273,311)</b>	<b>(165,797)</b>	<b>(167,313)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,488,661	3,685,769	197,108	3,790,530	3,788,284	3,886,002
Materials, Supplies & Fees	138,000	137,600	(400)	131,740	132,933	134,151
Contracted Services	30,000	15,000	(15,000)	31,500	32,000	32,000
Equipment Charges & Internal Allocations	(436,432)	(450,048)	(13,616)	(458,891)	(469,172)	(478,405)
<b>Total Expenditures</b>	<b>3,220,229</b>	<b>3,388,321</b>	<b>168,092</b>	<b>3,494,879</b>	<b>3,484,045</b>	<b>3,573,748</b>
<b>Net</b>	<b>3,009,848</b>	<b>3,116,467</b>	<b>106,619</b>	<b>3,221,568</b>	<b>3,318,248</b>	<b>3,406,435</b>
<b>By Program</b>						
Administration	214,641	212,142	(2,499)	216,263	220,467	224,755
Communication Services	1,033,546	1,063,445	29,899	1,129,026	1,174,045	1,220,825
Customer Experience	1,761,661	1,840,880	79,219	1,876,279	1,923,737	1,960,855
<b>Net Taxation</b>	<b>3,009,848</b>	<b>3,116,467</b>	<b>106,619</b>	<b>3,221,568</b>	<b>3,318,248</b>	<b>3,406,435</b>

**Corporate Asset Management & Fleet  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(235,000)	(227,600)	7,400	(240,252)	(242,957)	(245,716)
<b>Total Revenue</b>	<b>(235,000)</b>	<b>(227,600)</b>	<b>7,400</b>	<b>(240,252)</b>	<b>(242,957)</b>	<b>(245,716)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	5,841,574	6,030,265	188,691	6,182,915	6,336,727	6,462,352
Materials, Supplies & Fees	11,739,129	11,000,610	(738,519)	11,225,997	11,512,793	11,807,354
Contracted Services	307,228	280,561	(26,667)	280,402	285,850	291,407
Equipment Charges & Internal Allocations	(21,960,447)	(21,522,194)	438,253	(22,019,019)	(22,597,368)	(23,163,820)
Transfers to Reserves & Reserve Funds	4,517,988	4,653,528	135,540	4,793,134	4,936,928	5,085,036
<b>Total Expenditures</b>	<b>445,472</b>	<b>442,770</b>	<b>(2,701)</b>	<b>463,429</b>	<b>474,930</b>	<b>482,329</b>
<b>Net</b>	<b>210,472</b>	<b>215,170</b>	<b>4,699</b>	<b>223,178</b>	<b>231,974</b>	<b>236,613</b>
<b>By Program</b>						
Asset Management	210,472	215,170	4,698	223,178	231,974	236,613
Fleet Central Garage	10,769,488	10,842,974	73,486	11,040,864	11,337,801	11,631,597
Fleet Transit Garage	10,593,641	10,171,189	(422,452)	10,456,857	10,760,727	11,060,536
Fleet Utilities Garage	2,497,601	2,552,901	55,300	2,626,787	2,701,224	2,775,948
Fleet Utilities Electric Garage	406,625	401,929	(4,696)	412,904	424,102	435,010
Recovery/Transfer of costs	(24,267,355)	(23,968,993)	298,362	(24,537,413)	(25,223,854)	(25,903,091)
<b>Net Taxation</b>	<b>210,472</b>	<b>215,170</b>	<b>4,699</b>	<b>223,178</b>	<b>231,974</b>	<b>236,613</b>

**Fire & Rescue  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Provincial Subsidies	-	(25,000)	(25,000)	-	-	-
Fees, Charges & Other Revenue	(648,174)	(666,137)	(17,963)	(684,610)	(703,607)	(723,143)
Transfer From Reserves & Reserve Funds	(725,000)	(745,000)	(20,000)	(765,800)	(787,432)	(809,929)
<b>Total Revenue</b>	<b>(1,373,174)</b>	<b>(1,436,137)</b>	<b>(62,963)</b>	<b>(1,450,410)</b>	<b>(1,491,039)</b>	<b>(1,533,072)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	29,652,252	30,788,212	1,135,960	31,678,527	32,774,962	33,343,240
Material, Supplies & Fees	1,251,572	1,261,826	10,254	1,303,198	1,325,021	1,347,307
Contracted Services	535,267	646,673	111,406	658,106	669,768	681,664
Transfers to Reserves & Reserve Funds	475,000	475,000	-	475,000	475,000	475,000
Equipment Charges & Internal Allocations	1,124,451	1,178,032	53,581	1,227,544	1,279,361	1,326,915
<b>Total Expenditures</b>	<b>33,038,543</b>	<b>34,349,743</b>	<b>1,311,200</b>	<b>35,342,375</b>	<b>36,524,112</b>	<b>37,174,126</b>
<b>Net</b>	<b>31,665,369</b>	<b>32,913,606</b>	<b>1,248,237</b>	<b>33,891,965</b>	<b>35,033,074</b>	<b>35,641,054</b>

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Program</b>						
Administration	1,425,979	1,541,836	115,857	1,590,501	1,619,754	1,642,910
Communications	1,964,968	2,020,014	55,046	2,105,948	2,148,067	2,191,028
Fire Prevention	1,518,356	1,536,590	18,234	1,566,433	1,596,884	1,627,521
Fire Training	950,024	914,680	(35,344)	958,807	978,572	998,576
Fire Fighting	23,818,736	24,907,975	1,089,239	25,619,249	26,577,969	27,005,980
Buildings/Grounds/ Infrastructure	817,084	853,223	36,139	883,134	914,470	947,318
Vehicles & Equipment	1,170,223	1,139,288	(30,935)	1,167,892	1,197,359	1,227,721
<b>Net Taxation</b>	<b>31,665,369</b>	<b>32,913,606</b>	<b>1,248,237</b>	<b>33,891,965</b>	<b>35,033,074</b>	<b>35,641,054</b>

**2026 Capital Budget and  
Funding Request**

**Corporate Services**

	<b>2026 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)	10,000,000	200,000	50,000	Municipal Equipment Reserve Fund					
			120,000	Utility Equipment Reserve Fund					
			100,000	Transit Capital Reserve Fund					
			50,000	Solid Waste & Recycling Reserve Fund					
			500,000	Fire Capital Reserve Fund					
			100,000	Grand Theatre - Facility Reserve Fund					
			2,200,000	Rideaucrest Reserve Fund					
			1,500,000	Arenas and Other Recreation Facilities Reserve Fund					
			5,180,000	Facilities Repair Reserve Fund					

	2026 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	1,910,000	1,710,000	200,000	Slush Puppie Place Reserve Fund					
FAC - 38 Cowdy Street Demolition	600,000	600,000							
FAC - Decarbonization - Net Zero Transition Plan	900,000	900,000							
FAC - Decarbonization - Fleet EV Charging Expansion	400,000		175,000	Municipal Equipment Reserve Fund		225,000			Expansion Grant
<b>Facilities Management and Construction Services Total</b>	<b>13,810,000</b>	<b>3,410,000</b>	<b>10,175,000</b>		-	<b>225,000</b>	-	-	

	2026 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	1,264,261	1,011,409		Technology Reserve Fund				252,852	Utilities Kingston Reserve Funds
IST - Enterprise Resource Management Sustainment	1,465,686	1,172,549		Technology Reserve Fund				293,137	Utilities Kingston Reserve Funds
IST -Planning Building Licensing	695,162		532,495	Technology Reserve Fund					
			162,667	BRRAG Reserve Fund					
IST - ICT Infrastructure	1,539,900		1,279,900	Technology Reserve Fund					
			260,000	Slush Puppie Place Reserve Fund					
IST - Software Subscriptions and Maintenance	133,700		133,700	Technology Reserve Fund					
IST - Digital Workspace	776,867		392,064	Technology Reserve Fund				384,803	Utilities Kingston Reserve Funds
IST - Business Applications Sustainment	227,751		227,751	Technology Reserve Fund					
IST - Cyber Security	842,811	-	842,811	Technology Reserve Fund					
IST - Digital Service Delivery	1,238,277	1,053,364	184,913	Technology Reserve Fund					
IST-Comms CX and Public Engagement	389,876		389,876	Technology Reserve Fund					
IST-Govt Admin & Council Support	155,000	155,000							
IST-Geospatial Information Management	924,566		739,653	Technology Reserve Fund				184,913	Utilities Kingston Reserve Funds

	2026 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
IST-Information Management	993,450	993,450							
IST-Continuous Improvement & Innovation	110,000	110,000							
IST- Corporate Artificial Intelligence	185,000		185,000	Technology Reserve Fund					
IST - Rideaucrest	106,221		106,221	Rideaucrest Capital Reserve Fund					
<b>Information Systems and Technology Total</b>	<b>11,048,528</b>	<b>4,495,772</b>	<b>5,437,051</b>		-	-		<b>1,115,706</b>	
<b>Asset Management and Fleet Services</b>									
FLT - Replacements - Public Works	1,171,554		1,171,554	Municipal Equipment Reserve Fund					
FLT - Replacements - Solid Waste	1,802,699		1,802,699	Municipal Equipment Reserve Fund					
FLT - Replacements - Treatment	126,986		126,986	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Underground	235,205		235,205	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Gas	98,757		98,757	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - UK Other	154,702		154,702	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Full Size Buses (ICIP KIN-09)	8,797,760		2,346,363	Transit Capital Reserve Fund		6,451,397			ICIP Transit

	2026 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
FLT - Bus Refurbishments	1,700,000		1,700,000	Transit Capital Reserve Fund					
FLT - M5 Modules & Upgrades	50,000		37,500	Municipal Equipment Reserve Fund					
			12,500	Utilities Equipment Replacement Reserve Fund					
FLT - Shop Equipment/Tooling	64,205		48,154	Municipal Equipment Reserve Fund					
			16,051	Utilities Equipment Replacement Reserve Fund					
FLT - Buildings/Ground/ Infrastructure	325,000		243,750	Municipal Equipment Reserve Fund					
			81,250	Utilities Equipment Replacement Reserve Fund					
FLT - Additions - Public Works - Asphalt	250,000				250,000				
FIN - New Ambulance	189,804				189,804				
FLT - Corporate Asset Management	250,000	250,000							
<b>Asset Management and Fleet Services Total</b>	<b>15,216,672</b>	<b>250,000</b>	<b>8,075,471</b>		<b>439,804</b>	<b>6,451,397</b>		<b>-</b>	

	2026 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
<b>Fire &amp; Rescue Services</b>									
FRE - Communications Centre	50,000		50,000	Fire Capital Reserve Fund					
FRE - Mobile Radio & Communications	417,766		417,766	Fire Capital Reserve Fund					
FRE - Corporate Radio System	2,728,716	409,307	995,981	Police Equipment Reserve Fund				188,352	Utilities Kingston Reserve Funds
			191,010	Transit Capital Reserve Fund					
			944,066	Fire Capital Reserve Fund					
FRE - Fire Technology Communications	36,000		36,000	Fire Capital Reserve Fund					
FRE - Fleet Vehicles	3,000,000		3,000,000	Fire Capital Reserve Fund					
FRE - Fleet Vehicles Refurbishment	120,000		120,000	Fire Capital Reserve Fund					
FRE - Training Centre Facilities and Props	100,000		100,000	Fire Capital Reserve Fund					
FRE - Other Equipment	550,000		550,000	Fire Capital Reserve Fund					
<b>Fire and Rescue Services Total</b>	<b>7,002,482</b>	<b>409,307</b>	<b>6,404,823</b>		-	-		<b>188,352</b>	
<b>Corporate Services Total</b>	<b>47,077,682</b>	<b>8,565,079</b>	<b>30,092,344</b>		<b>439,804</b>	<b>6,676,397</b>	-	<b>1,304,058</b>	

**Governance and Corporate Administration  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>By Department</b>							
Mayor & Council	1,588,999	1,588,999	1,622,960	33,961	1,673,302	1,713,999	1,745,437
Corporate Management Team	2,426,008	2,426,008	2,517,194	91,186	2,569,781	2,627,001	2,690,495
Legislative & Legal Services	1,730,998	1,880,998	1,862,539	(18,459)	2,131,115	2,216,229	2,285,211
Clerk's Office	2,120,141	2,120,141	2,185,025	64,884	2,319,213	2,368,922	2,417,142
Strategy Innovation & Partnerships (Includes Airport)	1,467,899	1,467,899	1,114,471	(353,427)	1,398,422	1,272,392	1,149,129
Financial Services	1,788,389	1,938,389	2,187,548	249,159	2,280,610	2,369,808	2,451,610
<b>Net Taxation</b>	<b>11,122,433</b>	<b>11,422,433</b>	<b>11,489,737</b>	<b>67,304</b>	<b>12,372,440</b>	<b>12,568,350</b>	<b>12,739,026</b>
<b>Revenues</b>							
Federal Subsidies	(40,000)	(40,000)	(40,800)	(800)	(41,616)	(42,448)	(43,297)
Provincial Subsidies	(50,000)	(50,000)	(50,000)	-	(50,000)	(50,000)	(50,000)
Fees, Charges & Other Revenue	(4,853,787)	(4,703,787)	(5,096,063)	(392,276)	(5,438,465)	(5,725,323)	(5,996,256)
Recoveries - Other Municipalities	(221,343)	(221,343)	(225,169)	(3,826)	(229,279)	(233,393)	(239,646)
Transfer From Reserves & Reserve Funds	(1,359,336)	(1,359,336)	(2,255,609)	(896,273)	(891,426)	(882,691)	(897,238)
<b>Total Revenue</b>	<b>(6,524,466)</b>	<b>(6,374,466)</b>	<b>(7,667,641)</b>	<b>(1,293,177)</b>	<b>(6,650,786)</b>	<b>(6,933,855)</b>	<b>(7,226,437)</b>

	2025 Projected Actuals	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Expenditures</b>							
Salaries, Wages & Benefits	13,702,188	13,852,188	14,339,265	487,077	14,560,534	14,927,709	15,326,220
Materials, Supplies & Fees	7,601,767	7,601,767	8,581,650	979,883	8,488,420	8,777,926	9,086,722
Contracted Services	926,712	926,712	1,387,164	460,452	1,022,197	1,080,019	1,088,061
Transfers to Reserves & Reserve Funds	250,000	250,000	-	(250,000)	333,334	333,334	333,334
Equipment Charges & Internal Allocations	(5,124,402)	(5,124,402)	(5,450,056)	(325,654)	(5,689,595)	(5,934,367)	(6,195,985)
Grants & Transfers to Others	290,635	290,635	299,354	8,719	308,334	317,584	327,111
<b>Total Expenditures</b>	17,646,900	17,796,900	19,157,377	1,360,477	19,023,226	19,502,205	19,965,463
<b>Net</b>	11,122,433	11,422,433	11,489,737	67,304	12,372,440	12,568,350	12,739,026

# **Governance & Corporate Administration**

## **Proposed 2026 Operating & Capital Budget Summary**

Governance & Corporate Administration represents departments and offices that provide corporate governance, leadership support and administrative services to the corporation. Operations reported within Governance and Corporate Administration are:

- Mayor & Council
- Corporate Management Team
- Legislative & Legal Services
- Office of the City Clerk
- Strategy, Innovation & Partnerships (including Airport)
- Financial Services

The gross operating budget for this group is approximately \$19.2M. This is funded by non-tax revenues in the amount of \$7.7M and a net budget requirement from taxation of \$11.5M. Non-tax revenues include user fees and other revenues of \$5.1M, transfers from reserves and reserve funds of \$2.3M and other government subsidies of \$0.3M. The 2026 net budget requirement from taxation is increasing by \$67K or 0.6%.

### **1. Mayor & Council, CAO, Corporate Management Team**

Mayor and Council provide political leadership, set strategic direction, establish policies, and represent the interests of the community while overseeing the municipality's overall governance and decision-making.

Under the leadership of the Chief Administrative Officer, the Corporate Management Team provides corporate leadership to ensure the municipality operates efficiently and responsibly, aligns with Council's strategic priorities, and remains responsive to community needs. The team oversees the allocation of resources and supports Council and the departments in the effective delivery of municipal services and priorities.

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

### **Priority Focus and Key Initiatives**

The CAO's office will work closely with departments and maintain ongoing communication with Council to ensure the successful completion of Council's strategic priorities over the last year of the current council term.

The CAO's Office will also continue to focus on health and homelessness issues locally and at the provincial level and at the federal level will be actively engaged in advocacy around a number of tourism and economic development assets.

As part of long-term planning the CAO's office will be leading the review of a municipal services corporation model to support growth and sustainable service delivery.

Commissioner offices will continue to provide executive-level leadership and oversight of municipal programs and services, focusing on effective delivery through strategic, operational, and community planning, while working with departments to ensure Council priorities are consistently integrated across the Corporation.

### **Operating Budget Highlights**

Council 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.

## **2. Legislative & Legal Services**

Legislative & Legal Services represents departments and offices that support the corporation's legislative processes and regulatory responsibilities. Operations reported within Legislative Services are:

- Legal Services
- Insurance & Risk Management

- Office of the City Clerk

### **Service Overview**

The Legal Services Department provides legal advice and representation to City Council and staff on a range of municipal issues. The Legal Services Department also 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.

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.

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

- Developing a proactive risk management culture at the City of Kingston, including the development of a formal claims handling procedure and the implementation of new insurance and risk management software solutions to centralize data, automate workflows, and reduce operational costs;
- Enhancing the City's administrative monetary penalty program to streamline enforcement and reduce the burden on the Provincial Offences Court; and
- Continuing to support and advise Council and staff in relation to topical issues, emerging risks and Council Strategic Priorities. .

## **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 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's Department 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**

- Administering all procedural and logistical aspects of the 2026 municipal election to ensure it is fair, transparent and in compliance with established legislation;
- Complete review of Council remuneration, including public engagement, in advance of the 2026-2030 Council term; and
- Review the recruitment process of advisory committees and external boards along with the selection processes used by the Nominations Committee.

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

### **Service Overview**

The Strategy, Innovation and Partnerships department leads corporate and community initiatives that strengthen revenue generation, accelerate economic growth and improve organizational decision making and adoption of innovation. Core service areas include non-tax revenue development through grants, sponsorships, naming rights and marketing, economic development support with a focus on workforce, rural and sector growth, and data and research functions that improve efficiency and reduce costs across the organization.

### **Operating Budget Highlights**

In 2026, 3 vacant positions are being declared redundant to support budget target established through the Mayor's budget direction. Workload is being reassigned within the department.

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

#### **i. Growing Non-Tax Revenue**

- Align grant development with Council priorities and enhance coordinated advocacy to increase external funding for municipal and community projects.
- Implement the new sponsorship strategy and policy, including a refreshed inventory of naming rights, donation programs and sponsored assets.
- Expand revenue potential through integrated marketing of City services and by identifying higher value advertising opportunities.

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

Health and Life Science Innovation

- Advance planning, partnerships and design work for the Kingston Health and Life Science Innovation District.
- Support development of a life science wet lab facility to strengthen Kingston's commercialization capacity.

#### Cleantech Innovation

- Implement the Reaction Hub green chemistry facility and launch associated pilot programs, partnerships and commercialization supports.

#### Creative and Digital Industries

- Support growth of the animation sector through the launch and early development of Kingston's first animation studio and related workforce initiatives.

### **iii. Workforce Development and Talent Attraction**

- Implement the Workforce Development and In-Migration Strategy with a focus on the Workplace Inclusion Charter, redevelopment of Kingston in Focus and improved access to childcare.
- Continue delivery of the family physician recruitment program and clinic support grant.

### **iv. Rural Economic Development**

- Continue implementation of the rural economic development strategy including the rural community grant program, enhanced resident engagement and initiatives focused on rural healthcare and local food production.

### **v. Kingston Airport**

- Continue work to secure commercial passenger air service through targeted airline engagement that build on the introduction of the Air Canada/Landline service
- Review of governance and operational models to build long-term sustainability.
- Support retention and expansion of airport tenants to increase and diversify airport revenue.

### **2026 Capital Budget**

No 2026 capital allocations are being requested for the Airport. Existing infrastructure remains safe and reliable and ongoing needs will be addressed through current capital works in progress and future operational plans.

## **5. Financial Services Department**

### **Service Overview**

The Financial Services Department is responsible for providing financial leadership and advice to the departments and Council and for 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, property tax policy and billing, corporate procurement, the preparation of the annual financial statements and Ministry reporting and the Standard and Poor's credit rating review.

Operations reported within Financial Services include:

- Accounting
- Financial Planning
- Procurement
- Taxation and Revenue

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

- Update long-term financial strategies and capital planning models for infrastructure investments that are informed by the asset management plan and the development charges background study.
- Update the corporate investment policy to reflect current legislation and to support opportunities for expanded investment strategies.
- Continue to update other financial policies that will reflect best practices in budget management, capital funding, service costing and procurement processes.
- Establish an ongoing, year-round budgeting process that continuously monitors financial projections, tracks emerging trends, and proactively addresses budget gaps and other financial challenges.
- Continue to explore new and creative ways to engage the community in the municipal budget and property tax setting process; expand the availability and clarity of information to encourage informed feedback.
- Support 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.

**Mayor - Council  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,452,799	1,486,760	33,961	1,531,102	1,571,799	1,603,237
Materials, Supplies & Fees	136,200	136,200	-	142,200	142,200	142,200
<b>Total Expenditures</b>	1,588,999	1,622,960	33,961	1,673,302	1,713,999	1,745,437
<b>Net</b>	1,588,999	1,622,960	33,961	1,673,302	1,713,999	1,745,437
<b>By Program</b>						
Mayor's Office Administration	408,585	420,908	12,323	440,403	458,635	467,162
Council Administration	849,059	841,292	(7,767)	858,018	875,079	892,480
Intergovernmental Affairs	301,955	331,360	29,405	339,480	344,885	350,395
Countryside	2,450	2,450	-	2,950	2,950	2,950
Loyalist-Cataraqui	2,450	2,450	-	2,950	2,950	2,950
Collins-Bayridge	2,450	2,450	-	2,950	2,950	2,950
Lakeside	2,450	2,450	-	2,950	2,950	2,950
Portsmouth	2,450	2,450	-	2,950	2,950	2,950
Trillium	2,450	2,450	-	2,950	2,950	2,950

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
Kingscourt-Rideau	2,450	2,450	-	2,950	2,950	2,950
Meadowbrook-Strathcona	2,450	2,450	-	2,950	2,950	2,950
Williamsville	2,450	2,450	-	2,950	2,950	2,950
Sydenham	2,450	2,450	-	2,950	2,950	2,950
King's Town	2,450	2,450	-	2,950	2,950	2,950
Pittsburgh	2,450	2,450	-	2,950	2,950	2,950
<b>Net Taxation</b>	1,588,999	1,622,960	33,961	1,673,302	1,713,999	1,745,437

**Corporate Management Team  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(453,444)	(716,545)	(263,101)	(730,775)	(745,291)	(760,097)
Transfer From Reserves & Reserve Funds	(110,000)	(110,000)	-	(60,000)	(60,000)	(60,000)
<b>Total Revenue</b>	<b>(563,444)</b>	<b>(826,545)</b>	<b>(263,101)</b>	<b>(790,775)</b>	<b>(805,291)</b>	<b>(820,097)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,768,497	2,883,710	115,213	2,947,118	3,016,670	3,087,869
Materials, Supplies & Fees	217,121	474,550	257,429	483,150	492,160	501,124
Contracted Services	111,600	110,000	(1,600)	61,600	61,600	61,600
Equipment Charges & Internal Allocations	(107,766)	(124,521)	(16,755)	(131,312)	(138,138)	(140,001)
<b>Total Expenditures</b>	<b>2,989,452</b>	<b>3,343,739</b>	<b>354,287</b>	<b>3,360,556</b>	<b>3,432,292</b>	<b>3,510,592</b>
<b>Net</b>	<b>2,426,008</b>	<b>2,517,194</b>	<b>91,186</b>	<b>2,569,781</b>	<b>2,627,001</b>	<b>2,690,495</b>
<b>By Program</b>						
Administration	2,426,008	2,542,194	116,186	2,595,181	2,652,809	2,716,719
Kingston Penitentiary Tours	-	(25,000)	(25,000)	(25,400)	(25,808)	(26,224)
<b>Net Taxation</b>	<b>2,426,008</b>	<b>2,517,194</b>	<b>91,186</b>	<b>2,569,781</b>	<b>2,627,001</b>	<b>2,690,495</b>

**Legislative & Legal Services  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,677,659)	(1,725,667)	(48,008)	(1,775,084)	(1,822,684)	(1,874,979)
Recoveries - Other Municipalities	(221,343)	(225,169)	(3,826)	(229,279)	(233,393)	(239,646)
Transfer From Reserves & Reserve Funds	(97,552)	(99,629)	(2,077)	(101,621)	(103,654)	(105,727)
<b>Total Revenue</b>	<b>(1,996,554)</b>	<b>(2,050,465)</b>	<b>(53,911)</b>	<b>(2,105,984)</b>	<b>(2,159,731)</b>	<b>(2,220,352)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,086,140	2,081,728	(4,412)	2,327,580	2,401,225	2,497,274
Materials, Supplies & Fees	6,279,694	6,571,936	292,242	6,833,282	7,106,694	7,392,400
Contracted Services	184,900	185,400	500	225,400	250,400	250,400
Grants & Transfers to Others	290,635	299,354	8,719	308,334	317,584	327,111
Equipment Charges & Internal Allocations	(4,963,818)	(5,225,414)	(261,596)	(5,457,498)	(5,699,944)	(5,961,622)
<b>Total Expenditures</b>	<b>3,877,552</b>	<b>3,913,004</b>	<b>35,452</b>	<b>4,237,098</b>	<b>4,375,959</b>	<b>4,505,563</b>
<b>Net</b>	<b>1,880,998</b>	<b>1,862,539</b>	<b>(18,459)</b>	<b>2,131,115</b>	<b>2,216,229</b>	<b>2,285,211</b>
<b>By Program</b>						
POA Services	-	-	-	-	-	-
Legislative & Legal Services	1,111,347	1,087,091	(24,256)	1,287,616	1,356,039	1,408,598
Insurance Services	769,651	775,448	5,797	843,499	860,190	876,613
<b>Net Taxation</b>	<b>1,880,998</b>	<b>1,862,539</b>	<b>(18,459)</b>	<b>2,131,115</b>	<b>2,216,229</b>	<b>2,285,211</b>

**City Clerk**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(151,050)	(166,673)	(15,623)	(169,490)	(155,105)	(155,348)
Transfer From Reserves & Reserve Funds	(8,000)	(750,000)	(742,000)	-	-	-
<b>Total Revenue</b>	<b>(159,050)</b>	<b>(916,673)</b>	<b>(757,623)</b>	<b>(169,490)</b>	<b>(155,105)</b>	<b>(155,348)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,383,547	1,633,714	250,167	1,466,345	1,501,920	1,545,529
Materials, Supplies & Fees	390,065	768,965	378,900	389,765	389,265	393,865
Contracted Services	248,000	691,000	443,000	291,000	291,000	291,000
Transfers to Reserves & Reserve Funds	250,000	-	(250,000)	333,334	333,334	333,334
Equipment Charges & Internal Allocations	7,578	8,019	441	8,260	8,508	8,763
<b>Total Expenditures</b>	<b>2,279,190</b>	<b>3,101,698</b>	<b>822,508</b>	<b>2,488,704</b>	<b>2,524,027</b>	<b>2,572,491</b>
<b>Net</b>	<b>2,120,141</b>	<b>2,185,025</b>	<b>64,884</b>	<b>2,319,213</b>	<b>2,368,922</b>	<b>2,417,142</b>
<b>By Program</b>						
Administration	(31,958)	(4,165)	27,793	14,791	33,165	38,240
Accessibility	51,450	51,450	-	51,450	51,450	51,450
Elections	250,000	250,000	-	333,334	333,334	333,334
Records Management & Vital Statistics	1,850,649	1,887,740	37,091	1,919,639	1,950,973	1,994,119
<b>Net Taxation</b>	<b>2,120,141</b>	<b>2,185,025</b>	<b>64,884</b>	<b>2,319,213</b>	<b>2,368,922</b>	<b>2,417,142</b>

**Strategy Innovation & Partnerships (Includes Airport)**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Federal Subsidies	(40,000)	(40,800)	(800)	(41,616)	(42,448)	(43,297)
Provincial Subsidies	(50,000)	(50,000)	-	(50,000)	(50,000)	(50,000)
Fees, Charges & Other Revenue	(1,353,888)	(1,393,587)	(39,699)	(1,653,696)	(1,879,359)	(2,069,314)
Transfer From Reserves & Reserve Funds	(540,000)	(543,000)	(3,000)	(106,090)	(109,273)	(112,551)
<b>Total Revenue</b>	<b>(1,983,888)</b>	<b>(2,027,387)</b>	<b>(43,499)</b>	<b>(1,851,402)</b>	<b>(2,081,080)</b>	<b>(2,275,162)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,326,829	1,985,104	(341,725)	2,029,348	2,079,590	2,121,087
Materials, Supplies & Fees	306,247	349,465	43,218	354,564	359,212	363,961
Contracted Services	321,612	338,964	17,352	382,241	414,904	422,784
Equipment Charges & Internal Allocations	497,100	468,325	(28,775)	483,671	499,765	516,459
<b>Total Expenditures</b>	<b>3,451,788</b>	<b>3,141,858</b>	<b>(309,930)</b>	<b>3,249,824</b>	<b>3,353,471</b>	<b>3,424,291</b>
<b>Net</b>	<b>1,467,899</b>	<b>1,114,471</b>	<b>(353,427)</b>	<b>1,398,422</b>	<b>1,272,392</b>	<b>1,149,129</b>
<b>By Program</b>						
Administration	1,150,912	802,967	(347,945)	1,272,834	1,333,573	1,360,324
Aeronautical Fees	(592,000)	(588,571)	3,429	(719,058)	(879,069)	(999,169)
Lease Revenues	(277,863)	(290,518)	(12,655)	(296,270)	(302,210)	(307,500)
Runways/Grounds/ Maintenance	1,119,238	1,121,529	2,291	1,070,375	1,048,054	1,021,899
Instrument Landing System	67,612	69,064	1,452	70,541	72,044	73,573
<b>Net Taxation</b>	<b>1,467,899</b>	<b>1,114,471</b>	<b>(353,427)</b>	<b>1,398,422</b>	<b>1,272,392</b>	<b>1,149,129</b>

**Financial Services**  
**2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,067,746)	(1,093,592)	(25,846)	(1,109,420)	(1,122,883)	(1,136,517)
Transfer From Reserves & Reserve Funds	(603,785)	(752,980)	(149,196)	(623,715)	(609,765)	(618,960)
<b>Total Revenue</b>	<b>(1,671,531)</b>	<b>(1,846,572)</b>	<b>(175,042)</b>	<b>(1,733,135)</b>	<b>(1,732,648)</b>	<b>(1,755,477)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,834,375	4,268,250	433,875	4,259,045	4,356,505	4,471,224
Materials, Supplies & Fees	272,440	280,536	8,096	285,459	288,394	293,169
Contracted Services	60,600	61,800	1,200	61,956	62,115	62,277
Equipment Charges & Internal Allocations	(557,496)	(576,465)	(18,969)	(592,716)	(604,558)	(619,584)
<b>Total Expenditures</b>	<b>3,609,919</b>	<b>4,034,121</b>	<b>424,202</b>	<b>4,013,744</b>	<b>4,102,456</b>	<b>4,207,086</b>
<b>Net</b>	<b>1,938,389</b>	<b>2,187,549</b>	<b>249,160</b>	<b>2,280,610</b>	<b>2,369,808</b>	<b>2,451,610</b>
<b>By Program</b>						
Financial Services Admin	250,442	253,825	3,383	260,965	265,961	271,067
Procurement	337,480	412,250	74,770	476,661	520,699	533,988
Financial Planning	541,369	622,895	81,526	641,287	654,945	688,262
General Accounting and Corporate Systems	438,603	527,293	88,690	544,029	558,165	575,548
Taxation and Revenue	370,494	371,287	793	357,667	370,038	382,746
<b>Net Taxation</b>	<b>1,938,389</b>	<b>2,187,549</b>	<b>249,160</b>	<b>2,280,610</b>	<b>2,369,808</b>	<b>2,451,610</b>



**LEGAL SERVICES DEPARTMENT  
MEMORANDUM**

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

**FROM:** Jenna Morley, City Solicitor

**DATE:** December 8, 2025

**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 the City 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 Service 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 Bus Services**

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

The KAB 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”. KAB 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 KAB 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 KAB, the City has the authority to do so.

KAB 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 Service Board**

The *Community Safety and Policing Act, 2019* sets out the respective roles, responsibilities and authority of the Police Service Board and the City in establishing the budget for police services.

The Police Service Board is required to submit operating and capital budget estimates to the municipality in the form, for the period and on a timetable determined by the

municipality. The estimates must show, separately, the amounts that will be required to comply with the *Community Safety and Policing Act, 2019*, including the amounts required to provide the police service with required equipment and facilities, and to pay the expenses of the Board's operation, other than the remuneration of Board members.

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 Board determines that the estimates approved by the municipality do not provide the Board with sufficient funding for the purposes in the *Community Safety and Policing Act, 2019*, either (1) the City and the Board can jointly apply to the Chair of the Arbitration and Adjudication Commission to appoint a conciliation officer to attempt to resolve the matter, or (2) the Board may give the City notice referring the matter to arbitration. If the matter proceeds to arbitration, the City is required to amend its budget for the Board in accordance with the arbitrator's decision.

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.

### **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.

### **Southeast Public Health**

The *Health Protection and Promotion Act* (the “HPPA”) is the statutory authority for the Board of Southeast 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 upon 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 the newly formed Southeast Public Health; accordingly, costs have been distributed based on population.

### **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.

The Minister of the Environment, Conservation and Parks recently announced plans to consolidate the province's 36 conservation authorities into regional conservation authorities, which may impact the budget process and allocation in future years.

### **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.



**Agencies & Boards  
2026 -2029 Multi Year Operating Budget**

	<b>2025 Projected Actuals</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>							
Provincial Subsidies	(109,363)	(109,363)	(112,644)	(3,281)	(116,023)	(119,504)	(123,089)
Transfer From Reserves & Reserve Funds	(613,180)	(613,180)	(317,443)	295,737	(221,792)	(226,228)	(230,753)
<b>Total Revenue</b>	<b>(722,543)</b>	<b>(722,543)</b>	<b>(430,087)</b>	<b>292,456</b>	<b>(337,815)</b>	<b>(345,732)</b>	<b>(353,842)</b>
<b>Expenditures</b>							
Transfers to Reserves	6,614,283	6,614,283	7,204,713	590,430	7,197,717	7,548,256	7,905,805
Grants & Transfers to Others	74,523,223	75,468,223	78,606,375	3,138,152	83,660,848	87,371,393	91,176,593
<b>Total Expenditures</b>	<b>81,137,506</b>	<b>82,082,506</b>	<b>85,811,088</b>	<b>3,728,582</b>	<b>90,858,565</b>	<b>94,919,649</b>	<b>99,082,398</b>
<b>Net</b>	<b>80,414,963</b>	<b>81,359,963</b>	<b>85,381,001</b>	<b>4,021,038</b>	<b>90,520,749</b>	<b>94,573,917</b>	<b>98,728,556</b>
<b>By Program</b>							
Kingston Economic Development	1,591,074	1,591,074	1,654,717	63,643	1,720,906	1,789,742	1,825,537
Tourism Kingston	1,619,676	1,619,676	1,675,000	55,324	1,708,500	1,742,670	1,777,523
Cataraqui Region Conservation Authority (CRCA)	2,039,075	2,039,075	2,106,605	67,530	2,199,296	2,267,474	2,342,300
KFL&A Public Health	3,522,000	4,467,000	3,858,746	(608,254)	4,067,000	4,067,000	4,067,000
Kingston Access Services	4,143,393	4,143,393	4,580,882	437,489	4,926,038	5,275,443	5,586,909
Library Board	9,098,802	9,098,802	9,531,609	432,807	9,943,279	10,275,283	10,616,918
Police Services Board	58,400,943	58,400,943	61,973,441	3,572,498	65,955,731	69,156,306	72,512,368
<b>Net Taxation</b>	<b>80,414,963</b>	<b>81,359,963</b>	<b>85,381,001</b>	<b>4,021,038</b>	<b>90,520,749</b>	<b>94,573,917</b>	<b>98,728,556</b>

**Agency Transfers  
2026 - 2029 Multi Year Operating Budget**

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
Transfer to KEDCO	1,591,074	1,654,717	63,643	1,720,906	1,789,742	1,825,537
<b>Total KEDCO</b>	<b>1,591,074</b>	<b>1,654,717</b>	<b>63,643</b>	<b>1,720,906</b>	<b>1,789,742</b>	<b>1,825,537</b>
Transfer to Tourism Kingston	1,619,676	1,675,000	55,324	1,708,500	1,742,670	1,777,523
<b>Total Tourism Kingston</b>	<b>1,619,676</b>	<b>1,675,000</b>	<b>55,324</b>	<b>1,708,500</b>	<b>1,742,670</b>	<b>1,777,523</b>
Transfer to Conservation Authority	2,039,075	2,106,605	67,530	2,199,296	2,267,474	2,342,300
<b>Total Cataraqui Conservation Authority</b>	<b>2,039,075</b>	<b>2,106,605</b>	<b>67,530</b>	<b>2,199,296</b>	<b>2,267,474</b>	<b>2,342,300</b>
Transfer to Public Health Unit	4,467,000	3,557,150	(909,850)	4,067,000	4,067,000	4,067,000
Transfer to Reserve	-	301,596	301,596			
<b>Total Public Health Unit</b>	<b>4,467,000</b>	<b>3,858,746</b>	<b>(608,254)</b>	<b>4,067,000</b>	<b>4,067,000</b>	<b>4,067,000</b>
Provincial Gas Tax Subsidy	(109,363)	(112,644)	(3,281)	(116,023)	(119,504)	(123,089)
Contribution from Reserve	(100,000)	-	100,000	-	-	-
Transfer to Kingston Access Service Reserve Fund	525,100	635,600	110,500	748,300	913,300	1,081,600
Transfer to Kingston Access Service	3,827,656	4,057,926	230,270	4,293,761	4,481,647	4,628,398
<b>Total Kingston Access Services</b>	<b>4,143,393</b>	<b>4,580,882</b>	<b>437,489</b>	<b>4,926,038</b>	<b>5,275,443</b>	<b>5,586,909</b>
Transfer from Development Charges Reserve Fund	(213,180)	(217,444)	(4,264)	(221,792)	(226,228)	(230,753)
Transfer to Library Capital Reserve Fund	1,641,867	1,674,705	32,838	1,708,199	1,742,363	1,777,210
Transfer to Library	7,670,115	8,074,348	404,233	8,456,873	8,759,148	9,070,461

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Total Library Board</b>	<b>9,098,802</b>	<b>9,531,609</b>	<b>432,807</b>	<b>9,943,280</b>	<b>10,275,283</b>	<b>10,616,918</b>
Contribution from Reserve	(300,000)	(100,000)	200,000	-	-	-
Retiree Benefits	200,000	200,000	-	200,000	200,000	200,000
Transfer to Police Equipment Reserve Fund	2,274,816	2,420,312	145,496	2,568,719	2,720,093	2,874,495
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	54,053,627	57,280,629	3,227,002	61,014,512	64,063,713	67,265,373
<b>Total Police Board</b>	<b>58,400,943</b>	<b>61,973,441</b>	<b>3,572,498</b>	<b>65,955,731</b>	<b>69,156,306</b>	<b>72,512,368</b>
DBIA operating levy	(1,571,428)	(1,618,570)	(47,143)	(1,659,034)	(1,700,510)	(1,734,520)
Transfer to DBIA	1,571,428	1,618,570	47,143	1,659,034	1,700,510	1,734,520
<b>DBIA Operating Tax Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DBIA capital levy	(278,996)	(291,551)	(12,555)	(304,670)	(318,381)	(332,708)
Transfer to Sports and Entertainment Reserve Fund	278,996	291,551	12,555	304,670	318,381	332,708
<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>81,359,963</b>	<b>85,381,001</b>	<b>4,021,037</b>	<b>90,520,751</b>	<b>94,573,918</b>	<b>98,728,555</b>



# KINGSTON

— *Economic Development* —

December 16, 2025

Desiree Kennedy, Chief Financial Officer & City Treasurer  
City of Kingston  
216 Ontario Street  
Kingston, ON K7L 2Z3

## **RE: Kingston Economic Development Corporation's Proposed 2026 Budget**

Dear Ms. Kennedy:

Please find attached Kingston Economic Development Corporation's proposed 2026 Operating Budget as approved by the Board of Directors at their November 24, 2025 meeting.

The Corporation is requesting a 4% increase in municipal funding for 2026. This represents a total request of \$1,654,718 and reflects the funding required to maintain our active portfolio of support for businesses, including delivery of workshops and consultations.

Our 2026 budget prioritizes business retention and expansion efforts and enhanced support for startups. Our municipal investment continues to be critical to leverage upper levels of government funding. As a result, the Corporation has been able to attract new federal and provincial funding programs supporting businesses in life sciences, sustainable manufacturing, and succession planning. These investments will grow the Corporation's annual operating budget by 25%, significantly expanding the scope and impact of services delivered to Kingston businesses.

We look forward to continuing to work collaboratively with you and the City of Kingston team in 2026.

If you have any questions, please don't hesitate to contact me at [gillespie@investkingston.ca](mailto:gillespie@investkingston.ca).

Sincerely,



Donna Gillespie  
Chief Executive Officer

cc. Ms. Lanie Hurdle, Chief Administrative Officer, City of Kingston  
Ms. Lana Folds, Director, Financial Services & Deputy Treasurer, City of Kingston  
Ms. Cathy Campbell-Wilson, Chair, Kingston Economic Development Corporation  
Ms. Shan Jhamandas, Treasurer/Vice Chair, Kingston Economic Development Corporation

# 2026 Budget

Revenue	Budget 2025	Budget 2026	Change Y / Y
<b>Municipal</b>	\$ 1,591,075	\$ 1,654,718	▲ 4 %
<b>Provincial</b> <i>SBEC, Succession, OVIN.</i>	\$ 297,650	\$ 1,420,000	▲ 377 %
<b>Federal</b> <i>ICCI, Helix, Bridges, CSJ.</i>	\$ 1,147,000	\$ 1,108,500	▼ 3 %
<b>Private / Earned</b> <i>Bank Interest, Fee for Service, Sponsorships.</i>	\$ 117,500	\$ 20,000	▼ 83 %
<b>Corporate Reserves</b>	\$ 200,000	\$ 0	▼ 100 %
<b>Total Revenue</b>	<b>\$ 3,352,225</b>	<b>\$ 4,203,218</b>	<b>▲ 25 %</b>

## Expenditures

<b>Salaries &amp; Wages</b>	\$ 1,271,225	\$ 1,431,468	▲ 13 %
<b>Operations</b>	\$ 298,000	\$ 336,000	▲ 13 %
<i>Overhead</i>	\$ 208,000	\$ 205,000	▼ 1 %
<i>Marketing communications</i>	\$ 75,000	\$ 115,000	▲ 53 %
<i>Human resources and PD</i>	\$ 10,000	\$ 10,000	0 %
<i>Boards and committees</i>	\$ 5,000	\$ 6,000	▲ 20 %
<b>Projects / Portfolios</b>			
<i>Attraction and aftercare</i>	\$ 150,000	\$ 100,000	▼ 33 %
<i>Business retention and expansion</i>	\$ 150,000	\$ 185,000	▲ 23 %
<i>Startups and entrepreneurs</i>	\$ 140,000	\$ 154,000	▲ 10 %
<i>City workforce transfer</i>	\$ 75,000	\$ 75,000	—
<i>Succession Planning Hub</i>	—	\$ 498,000	NEW
<i>Helix</i>	\$ 950,000	\$ 560,416	▼ 100 %
<i>OVIN</i>	—	\$ 60,000	NEW
<i>Strategic planning</i>	\$ 100,000	—	▼ 100 %
<b>Grants for Businesses</b>	\$ 218,000	\$ 803,334	▲ 269 %
<b>Total Expenditures</b>	<b>\$ 3,352,225</b>	<b>\$ 4,203,218</b>	<b>▲ 25 %</b>
<b>Annual Surplus / Deficit</b>	\$ —	\$ —	—

## Tourism Kingston

	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Variance</b>	<b>% YTD</b>
<b>Revenue</b>				
Municipal Funding	\$1,819,676	1,775,000	-44,676	-2%
<u>Other Revenue</u>				
KAP Contribution	1,750,000	2,000,000	250,000	14%
KAP Contribution - Other	28,000	30,000	2,000	7%
MAT 35% - Creative Industries	350,000	450,000	100,000	29%
MAT 65% - STR	70,000	80,000	10,000	14%
Francophone 2025 -2026	22,700	25,000	2,300	10%
Experience Ontario 2025 -2026	30,000	51,000	21,000	70%
VIC Sales & Commissions:				
Resale	77,000	80,000	3,000	4%
Ticket sales & other revenue	25,000	25,000		0%
Brochure racking	28,500	28,500		0%
Music Revenue	2,000	2,000		0%
Film and Media Revenue	18,500	20,000	1,500	8%
Business Events Revenue	7,500	11,750	4,250	57%
Travel & Media Revenue	3,000	3,000		0%
Sport & Wellness Revenue	5,000	2,000	-3,000	-60%
Marketing Revenue	80,000	55,000	-25,000	-31%
Other Funding	312,020	350,780	38,760	12%
<b>Total Revenue</b>	<b>4,628,896</b>	<b>4,989,030</b>	<b>360,134</b>	<b>2%</b>
<b>Expenditures</b>				
Wages & Benefits	1,828,166	2,045,000	216,834	12%
Other Administrative Expenses	300,000	350,000	50,000	17%
Reserve	50,000	50,000		0%
Software Maintenance	65,000	75,000	10,000	15%
<u>Project Expenses</u>				
Marketing Digital Content Media Relations	1,728,065	1,728,065		0%
Francophone Community Grant 2025 -2026	22,700	25,000	2,300	10%
Experience Ontario 2024 - 2025	30,000	51,000	21,000	70%
Business Events	95,000	95,000		0%
Travel & Media	95,000	95,000		0%
Sport & Wellness	135,465	184,165	48,700	36%
Film and Media	56,000	69,800	13,800	25%
Music	53,500	53,000	-500	-1%
Visitor Services	98,530	98,000	-530	-1%
COGS	71,470	70,000	-1,470	-2%
<b>Total Expenditures</b>	<b>4,628,896</b>	<b>4,989,030</b>	<b>360,134</b>	<b>2%</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Tourism Kingston

	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
<b><u>Revenue</u></b>						
Municipal Funding	1,775,000	1,978,250	2,137,598	2,301,725	2,420,777	2,543,401
<b><u>Other Revenue</u></b>						
KAP Contribution	2,000,000	2,100,000	2,163,000	2,227,890	2,294,727	2,363,569
KAP Contribution - Other	30,000	30,600	30,600	31,212	31,212	31,836
MAT 35% - Creative Industries	450,000	300,000	200,000	100,000	50,000	
MAT 65% - STR	80,000	82,400	84,872	87,418	90,041	92,742
Francophone 2025 -2026	25,000	25,000	25,000	25,000	25,000	25,000
Experience Ontario 2025 -2026	51,000	51,000	51,000	51,000	51,000	51,000
<b>VIC Sales &amp; Commissions:</b>						
Resale	80,000	81,600	83,232	84,897	86,595	88,326
Ticket sales & other revenue	25,000	25,250	25,503	25,758	26,015	26,275
Brochure racking	28,500	29,000	29,000	29,000	29,000	29,000
Music Revenue	2,000	2,000	2,000	2,000	2,000	2,000
Film and Media Revenue	20,000	21,000	22,050	23,153	24,310	25,526
Business Events Revenue	11,750	11,750	11,750	11,750	11,750	11,750
Travel & Media Revenue	3,000	3,000	3,000	3,000	3,000	3,000
Sport & Wellness Revenue	2,000	2,000	2,000	2,000	2,000	2,000
Marketing Revenue	55,000	55,000	55,000	55,000	55,000	55,000
Other Funding	350,780	361,303	368,529	375,900	383,418	391,086
<b>Total Revenue</b>	<b>4,989,030</b>	<b>5,159,153</b>	<b>5,294,133</b>	<b>5,436,702</b>	<b>5,585,844</b>	<b>5,741,511</b>
<b><u>Expenditures</u></b>						
Wages & Benefits	2,045,000	2,192,388	2,305,449	2,425,380	2,551,858	2,684,833
Other Administrative Expenses	350,000	370,000	390,000	410,000	430,000	450,000
Reserve	50,000	50,000	50,000	50,000	50,000	50,000
Software Maintenance	75,000	75,000	75,000	75,000	75,000	75,000
<b><u>Project Expenses</u></b>						
Marketing Digital Content Media Relations	1,728,065	1,728,065	1,728,065	1,728,065	1,728,065	1,728,065
Francophone Community Grant 2025 -2026	25,000	25,000	25,000	25,000	25,000	25,000
Experience Ontario 2024 - 2025	51,000	51,000	51,000	51,000	51,000	51,000
Business Events	95,000	95,950	96,910	97,879	98,857	99,846
Travel & Media	95,000	95,950	96,910	97,879	98,857	99,846
Sport & Wellness	184,165	185,000	185,000	185,000	185,000	185,000
Film and Media	69,800	69,800	69,800	69,800	69,800	69,800
Music	53,000	53,000	53,000	53,000	53,000	53,000
Visitor Services	98,000	98,000	98,000	98,000	98,000	98,000
COGS	70,000	70,000	70,000	70,700	71,407	72,121
<b>Total Expenditures</b>	<b>4,989,030</b>	<b>5,159,153</b>	<b>5,294,133</b>	<b>5,436,702</b>	<b>5,585,845</b>	<b>5,741,511</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2025-Nov-06**

**City of Kingston**

**Subject      2025 Municipal Levies  
Municipal Levy Harmonization Funding, Voluntary Merger  
2026 Municipal Levies**

There have been some significant developments for the South East Health Unit (“SEHU”, operating as Southeast Public Health “SEPH”) during 2025:

- At the 2025-Sep-24 Board of Health meeting, the Board approved harmonizing and rebalancing the 2025 levies retroactively to 2025-Jan-01. This ensures a consistent per capita contribution rate across all the municipalities. However, this does mean some municipalities will have under-contributed, while others will have over-contributed for 2025.
- As part of the Voluntary Merger funding, some of the funding has been earmarked specifically to help municipalities offset some of the pressures reaching the harmonized levies. At the 2025-Oct-22 Board of Health meeting, the Board approved the allocation to each municipality.
- At the 2025-Oct-22 Board of Health meeting, the Board approved the 2026 budget and the municipal levy allocation.

From the Voluntary Merger, Municipal Levy Harmonization Funding, your municipality was allocated \$0. Based on the harmonization/rebalancing of the 2025 municipal levy, your municipality paid an extra \$945,296. Your municipality has **\$945,296** left to be used toward future levies. Your 2026 municipal levy is **\$3,557,150**.

<b>Voluntary Merger, Municipal Levy Harmonization Funding</b>			\$0
<b>Harmonized 2025 Municipal Levy</b>		\$-3,521,704	
<b>Invoiced 2025 Municipal Levy</b>		4,467,000	
		+945,296	+945,296
			<b>\$945,296</b>
<b>2026 Municipal Levy</b>		<b>\$3,557,150</b>	



How your municipality uses the \$945,296 towards future municipal levies is entirely at the municipality's discretion; whatever is not used in 2026 will carry over into future years. Please email us your municipality's contact information, and we will arrange a meeting to review the details.

Sincerely,

John Wickson, CPA, CMA, PCP, FPAP, FMVA  
Manager, Finance | Corporate Services

# Kingston Access Bus Services

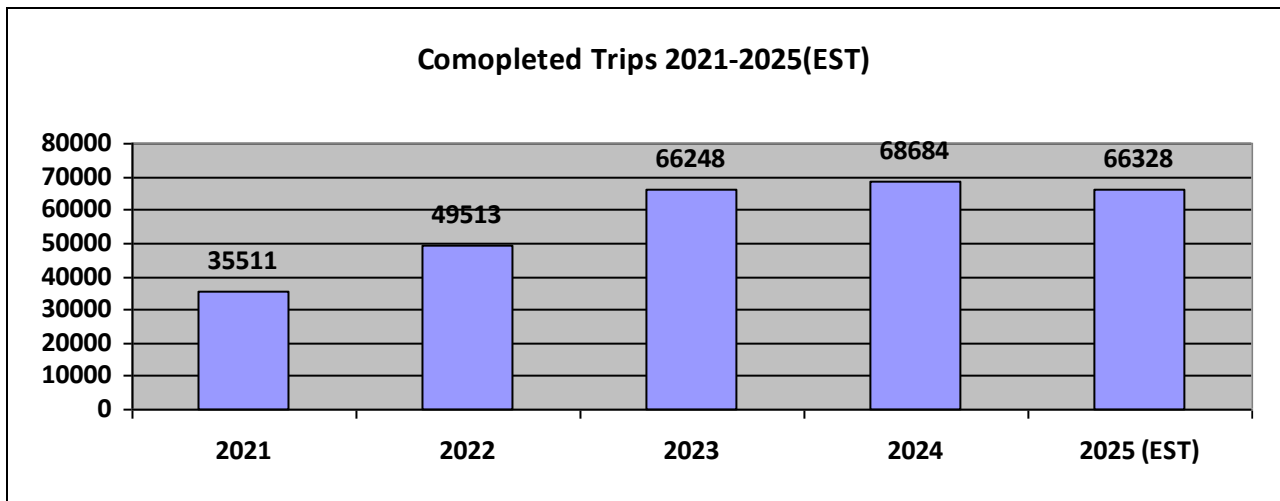
Providing Specialized, Non-Emergency, Community Transportation

## 2026 BUDGET INFORMATION

### 2025 Review

#### COMPLETED TRIPS COUNT:

Completed trips are trips completed as scheduled, not including advanced cancellations, late-cancellations, or no-show trips. Year-to-date completed trip counts are up 34% to 2022 levels, yet remain down 20% to pre-Covid levels. This reflects a broader trend among Specialized Transit providers of ridership hovering around 80% of pre-pandemic levels.



#### KEY IMPACTS ON 2025 BUDGET:

- Staff vacancies throughout the year:
  - Key accounting position was vacant for 2 ½ months
  - Driver shortage between 1 and 3 throughout the year (resulted in insufficient staff for routes)
- Savings on fuel as both price/litre and fuel used has been lower than budgeted.
- WSIB premium rebate reduced WSIB costs for the year by nearly \$50k
- Fare increase in March 2025 was unbudgeted.

- Increased maintenance costs:
  - Parts & labour costs increased significantly.
  - Age of fleet (current 5.6 years vs 3.4 years pre-Covid) resulting in increased repairs.
    - Significant delays in receiving new vehicle orders (up to 14 months from order)
      - Two (2) vehicles ordered in June, expected to be delivered August 2026
      - Three (3) vehicles ordered in late-August expected to be delivered in January 2026.
    - Three (3) small vehicles ordered in February 2025 were delivered in September 2025, which reduced average fleet age.
- Due to staff turnover on JHSC, education and training costs were higher than budgeted.
- Due to price increases, office supplies and some vehicle maintenance items were considerably higher than budgeted.
- Insurance costs were up YoY in all areas, but most significant increase was due to the addition of a Cyber Insurance policy.
- Facility rent increased more than projected due to Common Area Management fees increasing.

**OPERATING SURPLUS (DEFICIT):**

	<b>Funding from City of Kingston</b>	<b>Year-end Operating Surplus (Deficit)</b>	<b>Returned to City of Kingston</b>
<b>2021</b>	\$ 3,114,564	\$691,081	\$650,000
<b>2022</b>	\$ 3,234,352	\$435,315	\$400,000
<b>2023</b>	\$3,354,643	\$33,434	///
<b>2024</b>	\$3,549,011	\$5,621	///
<b>2025</b>	\$3,808,680	\$200,000(EST)	TBD
<b>TOTAL</b>	<b>\$17,061,250</b>	<b>\$1,365,451</b>	<b>\$1,050,000</b>

*Remaining surplus in 2020-2022 was used to establish a one-month reserve fund at KAS, and fund unfunded liability (accumulated sick days).*

## 2026 Budget

Our 2026 budget is based on demand for service increasing from 2025 levels, however continuing to be down 15%-20% to 2019 pre-Covid levels.

<u>2019 Passengers</u>	<u>2026 Estimated Passengers</u>	<u>2025 Budgeted Passengers</u>
85,478	69,430	66,440

### KEY 2026 IMPACTS ON BUDGET:

- Average trip distance per passenger continues to affect on-road service levels. 2025 estimated average trip distance is 10.73 km/passenger trip. This results in:
  - Increased on-road hours required to accommodate passengers - Decreased efficiencies (passengers transported/hour down 12% to 2019).
  - Increased vehicles on-road, fuel, and insurance costs.
- Due to CBA-negotiated increase, pension and RRSP costs will increase 22.1% and 12.6% respectively YoY.
- Insurance costs in all areas increased
- Additional on-road service hours are budgeted to reduce unmet demand.

**2026 OPERATING BUDGET:**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>% Change</b>
<b><u>REVENUE</u></b>			
Passenger Revenue (fares, charter, etc)	\$ 244,404	\$ 220,373	10.9%
Miscellaneous Revenue (Interest, donations, etc.)	\$ 44,642	\$ 52,013	-14.2%
Financing from City of Kingston	\$ 4,057,926	\$ 3,827,656	6.0%
<b>TOTAL REVENUE</b>	<b>\$ 4,346,972</b>	<b>\$ 4,100,042</b>	<b>6.0%</b>
<b><u>EXPENSES</u></b>			
Driver Wages & Benefits	\$ 2,283,114	\$ 2,118,687	7.8%
Dispatch Wages & Benefits	\$ 421,834	\$ 374,977	12.5%
Admin Wages & Benefits	\$ 411,495	\$ 390,920	5.3%
Transportation Expense (Fuel, maintenance, insurance)	\$ 971,033	\$ 965,125	0.6%
Occupancy Cost (rent, communications, supplies)	\$ 219,041	\$ 211,773	3.4%
Miscellaneous Cost (Audit, legal, general insurance)	\$ 37,099	\$ 36,365	2.0%
Board Costs (Insurance, etc.)	\$ 3,355	\$ 2,194	52.9%
<b>TOTAL EXPENSE</b>	<b>\$ 4,346,972</b>	<b>\$ 4,100,041</b>	<b>6.0%</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	

### **2026 SIGNIFICANT BUDGET RISKS:**

- Ongoing trade war (tariffs) has potential to further increase the cost for parts, maintenance, supplies, vehicles, etc.
- Passenger count exceeds budgeted amounts, resulting in additional on-road vehicles and driver hours.
- Fuel budget was reduced again from 2025 levels but is at risk if fuel prices spike.
- December 2025 call volumes are up ~30% YoY due to requests for ATP registration and info. If call volume continues to increase due to KABS taking on registration/certification for individuals utilizing the ATP, additional staffing may be required to provide adequate service for trip bookings, dispatch, etc.

### **2026 CAPITAL BUDGET REQUEST (\$1,145,000 TOTAL):**

- \$1,110,000 for 4 replacement specialized transit vehicles and 1 expansion vehicle.
  - Vehicle cost has increase 40% from the last vehicles ordered in 2022.
- \$20,000 for dispatch license expansion (to accommodate expansion vehicles)
- \$15,000 for vehicle camera system upgrades



# 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 %	2030	2030 to 2029 %
Passenger Count	66440	-11.6%	69430	4.5%	72207	4.0%	75456	4.5%	79229	5.0%	83191	5.0%
<b>REVENUE</b>												
<b>Passenger Revenue</b>												
Charter Revenue	\$ 1,400	0.0%	\$ 1,400	0.0%	\$ 1,435	2.5%	\$ 1,471	2.5%	\$ 1,508	2.5%	\$ 1,545	2.5%
Fares	\$ 218,973		\$ 243,004	11.0%	\$ 252,724	4.0%	\$ 264,097	4.5%	\$ 277,302	5.0%	\$ 291,167	5.0%
<b>Total Passenger Revenue</b>	<b>\$ 220,373</b>	<b>6.0%</b>	<b>\$ 244,404</b>	<b>10.9%</b>	<b>\$ 254,159</b>	<b>4.0%</b>	<b>\$ 265,568</b>	<b>4.5%</b>	<b>\$ 278,810</b>	<b>5.0%</b>	<b>\$ 292,712</b>	<b>5.0%</b>
<b>Miscellaneous Revenue</b>												
Sale Of Used Equipment	\$ 48,000	50.0%	\$ 36,000	-25.0%	\$ 28,000	-22.2%	\$ 28,000	0.0%	\$ 30,000	7.1%	\$ 30,000	0.0%
Interest revenue	\$ 1,428	2.0%	\$ 6,000	320.2%	\$ 6,150	2.5%	\$ 6,304	2.5%	\$ 6,461	2.5%	\$ 6,623	2.5%
Donations	\$ 300	0.0%	\$ 300	0.0%	\$ 306	2.0%	\$ 312	2.0%	\$ 318	2.0%	\$ 325	2.0%
Service Charge Revenue	\$ 2,285	2.0%	\$ 2,342	2.5%	\$ 2,389	2.0%	\$ 2,437	2.0%	\$ 2,485	2.0%	\$ 2,535	2.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 52,013</b>	<b>44.7%</b>	<b>\$ 44,642</b>	<b>-14.2%</b>	<b>\$ 36,845</b>	<b>-17.5%</b>	<b>\$ 37,052</b>	<b>0.6%</b>	<b>\$ 39,265</b>	<b>6.0%</b>	<b>\$ 39,483</b>	<b>0.6%</b>
<b>Financing</b>												
City of Kingston	\$ 3,827,656	7.9%	\$ 4,057,926	6.0%	\$ 4,293,761	5.8%	\$ 4,481,647	4.4%	\$ 4,628,398	3.3%	\$ 4,766,836	3.0%
<b>Total Financing</b>	<b>\$ 3,827,656</b>	<b>7.9%</b>	<b>\$ 4,057,926</b>	<b>6.0%</b>	<b>\$ 4,293,761</b>	<b>5.8%</b>	<b>\$ 4,481,647</b>	<b>4.4%</b>	<b>\$ 4,628,398</b>	<b>3.3%</b>	<b>\$ 4,766,836</b>	<b>3.0%</b>
<b>TOTAL REVENUE</b>	<b>\$ 4,100,041</b>	<b>8.1%</b>	<b>\$ 4,346,972</b>	<b>6.0%</b>	<b>\$ 4,584,765</b>	<b>5.5%</b>	<b>\$ 4,784,267</b>	<b>4.4%</b>	<b>\$ 4,946,473</b>	<b>3.4%</b>	<b>\$ 5,099,031</b>	<b>3.1%</b>
<b>EXPENSES</b>												
<b>Drivers' Wages and Benefits</b>												
Drivers Wages	\$ 1,649,578	11.8%	\$ 1,834,632	11.2%	\$ 2,000,617	9.0%	\$ 2,067,046	3.3%	\$ 2,127,530	2.9%	\$ 2,191,356	3.0%
Driver Benefits	\$ 167,678	19.8%	\$ 168,235	0.3%	\$ 156,703	-6.9%	\$ 162,791	3.9%	\$ 164,452	1.0%	\$ 169,386	3.0%
Pension	\$ 54,494	10.6%	\$ 66,534	22.1%	\$ 90,028	35.3%	\$ 93,017	3.3%	\$ 95,739	2.9%	\$ 98,611	3.0%
CPP/EI	\$ 190,397	60.2%	\$ 150,088	-21.2%	\$ 156,493	4.3%	\$ 140,072	-10.5%	\$ 165,713	18.3%	\$ 170,684	3.0%
WSIB	\$ 29,127	4.0%	\$ 34,601	18.8%	\$ 38,050	10.0%	\$ 39,313	3.3%	\$ 40,463	2.9%	\$ 41,677	3.0%
EHT	\$ 16,413	2.0%	\$ 16,905	3.0%	\$ 17,412	3.0%	\$ 17,935	3.0%	\$ 18,473	3.0%	\$ 19,027	3.0%
Uniforms	\$ 6,000	20.0%	\$ 6,120	2.0%	\$ 6,242	2.0%	\$ 6,367	2.0%	\$ 6,495	2.0%	\$ 6,624	2.0%
Education and Training	\$ 5,000	51.5%	\$ 6,000	20.0%	\$ 6,120	2.0%	\$ 6,242	2.0%	\$ 6,367	2.0%	\$ 6,495	2.0%
<b>Total Drivers' Wages and Benefits</b>	<b>\$ 2,118,687</b>	<b>15.4%</b>	<b>\$ 2,283,114</b>	<b>7.8%</b>	<b>\$ 2,471,665</b>	<b>8.3%</b>	<b>\$ 2,532,783</b>	<b>2.5%</b>	<b>\$ 2,625,232</b>	<b>3.7%</b>	<b>\$ 2,703,860</b>	<b>3.0%</b>
<b>Dispatch Wages and Benefits</b>												
Dispatch Wages	\$ 288,995	-17.1%	\$ 321,755	11.3%	\$ 319,180	-0.8%	\$ 328,756	3.0%	\$ 338,618	3.0%	\$ 348,777	3.0%
Dispatch Benefits	\$ 43,230	2.7%	\$ 45,111	4.4%	\$ 46,464	3.0%	\$ 47,858	3.0%	\$ 49,294	3.0%	\$ 50,773	3.0%
CPP/EI	\$ 21,264	-23.9%	\$ 30,546	43.6%	\$ 31,462	3.0%	\$ 32,406	3.0%	\$ 33,378	3.0%	\$ 34,379	3.0%
WSIB	\$ 5,543	-17.0%	\$ 5,856	5.6%	\$ 5,809	-0.8%	\$ 5,983	3.0%	\$ 6,163	3.0%	\$ 6,348	3.0%
EHT	\$ 3,187	-17.0%	\$ 3,283	3.0%	\$ 3,381	3.0%	\$ 3,483	3.0%	\$ 3,587	3.0%	\$ 3,695	3.0%
RRSP Payable	\$ 12,757	-15.2%	\$ 15,283	19.8%	\$ 15,161	-0.8%	\$ 15,616	3.0%	\$ 16,084	3.0%	\$ 16,567	3.0%
<b>Total Dispatch Wages and Benefits</b>	<b>\$ 374,977</b>	<b>-15.6%</b>	<b>\$ 421,834</b>	<b>12.5%</b>	<b>\$ 421,458</b>	<b>-0.1%</b>	<b>\$ 434,102</b>	<b>3.0%</b>	<b>\$ 447,125</b>	<b>3.0%</b>	<b>\$ 460,539</b>	<b>3.0%</b>
<b>Admin Wages and Benefits</b>												
Admin Wages	\$ 313,501	30.3%	\$ 330,779	5.5%	\$ 337,663	2.1%	\$ 414,579	22.8%	\$ 425,294	2.6%	\$ 438,053	3.0%
Admin Benefits	\$ 32,179	49.2%	\$ 33,107	2.9%	\$ 34,100	3.0%	\$ 35,123	3.0%	\$ 36,177	3.0%	\$ 37,262	3.0%
WSIB	\$ 5,994	30.0%	\$ 6,020	0.4%	\$ 6,145	2.1%	\$ 7,545	22.8%	\$ 7,740	2.6%	\$ 7,973	3.0%

CPP/EI	\$ 20,539	29.9%	\$ 21,777	6.0%	\$ 22,431	3.0%	\$ 23,103	3.0%	\$ 23,797	3.0%	\$ 24,510	3.0%
EHT	\$ 3,446	30.0%	\$ 3,550	3.0%	\$ 3,656	3.0%	\$ 3,766	3.0%	\$ 3,879	3.0%	\$ 3,995	3.0%
Education - Admin	\$ 500	0.0%	\$ 550	10.0%	\$ 567	3.0%	\$ 583	3.0%	\$ 601	3.0%	\$ 619	3.0%
RRSP Payable	\$ 14,761	31.4%	\$ 15,712	6.4%	\$ 16,039	2.1%	\$ 19,693	22.8%	\$ 20,201	2.6%	\$ 20,808	3.0%
<b>Total Admin Wages and Benefits</b>	<b>\$ 390,920</b>	<b>31.6%</b>	<b>\$ 411,495</b>	<b>5.3%</b>	<b>\$ 420,601</b>	<b>2.2%</b>	<b>\$ 504,393</b>	<b>19.9%</b>	<b>\$ 517,689</b>	<b>2.6%</b>	<b>\$ 533,220</b>	<b>3.0%</b>
<b>Transportation Expense</b>												
Fuel	\$ 424,952	-5.0%	\$ 414,328	-2.5%	\$ 428,829	3.5%	\$ 443,838	3.5%	\$ 459,373	3.5%	\$ 475,451	3.5%
Vehicle Maintenance & Repairs	\$ 338,575	1.0%	\$ 345,347	2.0%	\$ 355,707	3.0%	\$ 366,378	3.0%	\$ 377,370	3.0%	\$ 388,691	3.0%
Insurance - Fleet	\$ 169,205	2.2%	\$ 177,942	5.2%	\$ 186,839	5.0%	\$ 196,181	5.0%	\$ 205,990	5.0%	\$ 216,290	5.0%
Licences	\$ 10,095	0.0%	\$ 10,448	3.5%	\$ 10,971	5.0%	\$ 11,519	5.0%	\$ 12,095	5.0%	\$ 12,700	5.0%
Travel Costs - Administration	\$ 1,500	200.0%	\$ 1,650	10.0%	\$ 1,683	2.0%	\$ 1,717	2.0%	\$ 1,751	2.0%	\$ 1,786	2.0%
Taxi	\$ 20,798	0.0%	\$ 21,318	2.5%	\$ 22,171	4.0%	\$ 23,057	4.0%	\$ 23,980	4.0%	\$ 24,939	4.0%
<b>Total Transportation Expense</b>	<b>\$ 965,125</b>	<b>-1.5%</b>	<b>\$ 971,033</b>	<b>0.6%</b>	<b>\$ 1,006,200</b>	<b>3.6%</b>	<b>\$ 1,042,691</b>	<b>3.6%</b>	<b>\$ 1,080,559</b>	<b>3.6%</b>	<b>\$ 1,119,856</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%	\$ 28,296	2.0%
Computer Maintenance	\$ 63,250	37.5%	\$ 65,464	3.5%	\$ 66,773	2.0%	\$ 68,108	2.0%	\$ 69,471	2.0%	\$ 70,860	2.0%
Insurance - Building	\$ 1,112	0.0%	\$ 2,700	142.8%	\$ 2,781	3.0%	\$ 2,864	3.0%	\$ 2,950	3.0%	\$ 3,039	3.0%
Telephone	\$ 17,244	-15.0%	\$ 18,106	5.0%	\$ 18,468	2.0%	\$ 18,838	2.0%	\$ 19,214	2.0%	\$ 19,599	2.0%
Office Supplies	\$ 11,496	-15.0%	\$ 11,726	2.0%	\$ 11,961	2.0%	\$ 12,200	2.0%	\$ 12,444	2.0%	\$ 12,693	2.0%
Rent	\$ 40,944	2.5%	\$ 41,762	2.0%	\$ 42,598	2.0%	\$ 43,450	2.0%	\$ 44,319	2.0%	\$ 45,205	2.0%
Rent - Utilities	\$ 20,364	2.5%	\$ 20,771	2.0%	\$ 21,186	2.0%	\$ 21,610	2.0%	\$ 22,042	2.0%	\$ 22,483	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%	\$ 4,049	2.0%
Security	\$ 7,749	2.5%	\$ 7,904	2.0%	\$ 8,062	2.0%	\$ 8,223	2.0%	\$ 8,388	2.0%	\$ 8,556	2.0%
Building Maintenance	\$ 20,319	0.0%	\$ 20,725	2.0%	\$ 21,140	2.0%	\$ 21,563	2.0%	\$ 21,994	2.0%	\$ 22,434	2.0%
<b>Total Occupancy Costs</b>	<b>\$ 211,773</b>	<b>7.3%</b>	<b>\$ 219,041</b>	<b>3.4%</b>	<b>\$ 223,449</b>	<b>2.0%</b>	<b>\$ 227,945</b>	<b>2.0%</b>	<b>\$ 232,533</b>	<b>2.0%</b>	<b>\$ 237,213</b>	<b>2.0%</b>
<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%	\$ 1,221	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%	\$ 1,546	2.0%
Adjustments & Bad Debts	\$ 400	0.0%	\$ 400	0.0%	\$ 408	2.0%	\$ 416	2.0%	\$ 424	2.0%	\$ 433	2.0%
Audit	\$ 12,145	3.0%	\$ 12,145	0.0%	\$ 12,388	2.0%	\$ 12,635	2.0%	\$ 12,888	2.0%	\$ 13,146	2.0%
Assessments	\$ 900	0.0%	\$ 900	0.0%	\$ 918	2.0%	\$ 936	2.0%	\$ 955	2.0%	\$ 974	2.0%
Legal Fees	\$ 2,500	-64.3%	\$ 2,500	0.0%	\$ 2,550	2.0%	\$ 2,601	2.0%	\$ 2,653	2.0%	\$ 2,706	2.0%
Fees and Dues	\$ 1,627	2.0%	\$ 1,800	10.6%	\$ 1,836	2.0%	\$ 1,873	2.0%	\$ 1,910	2.0%	\$ 1,948	2.0%
Employee Relations	\$ 5,500	-1.8%	\$ 5,500	0.0%	\$ 5,610	2.0%	\$ 5,722	2.0%	\$ 5,837	2.0%	\$ 5,953	2.0%
Insurance - General Liability	\$ 10,787	42.6%	\$ 11,299	4.7%	\$ 11,638	3.0%	\$ 11,987	3.0%	\$ 12,347	3.0%	\$ 12,717	3.0%
<b>Total Miscellaneous Costs</b>	<b>\$ 36,365</b>	<b>-2.6%</b>	<b>\$ 37,099</b>	<b>2.0%</b>	<b>\$ 37,954</b>	<b>2.3%</b>	<b>\$ 38,830</b>	<b>2.3%</b>	<b>\$ 39,726</b>	<b>2.3%</b>	<b>\$ 40,644</b>	<b>2.3%</b>
<b>Board Costs</b>												
Meals	\$ 1,000	25.0%	\$ 1,800	80.0%	\$ 1,836	2.0%	\$ 1,873	2.0%	\$ 1,910	2.0%	\$ 1,948	2.0%
Insurance - Board	\$ 1,194	-3.3%	\$ 1,555	30.2%	\$ 1,602	3.0%	\$ 1,650	3.0%	\$ 1,699	3.0%	\$ 1,750	3.0%
<b>Total Board Costs</b>	<b>\$ 2,194</b>	<b>7.8%</b>	<b>\$ 3,355</b>	<b>52.9%</b>	<b>\$ 3,438</b>	<b>2.5%</b>	<b>\$ 3,522</b>	<b>2.5%</b>	<b>\$ 3,609</b>	<b>2.5%</b>	<b>\$ 3,699</b>	<b>2.5%</b>
<b>TOTAL EXPENSE</b>	<b>\$ 4,100,041</b>	<b>8.1%</b>	<b>\$ 4,346,972</b>	<b>6.0%</b>	<b>\$ 4,584,765</b>	<b>5.5%</b>	<b>\$ 4,784,267</b>	<b>4.4%</b>	<b>\$ 4,946,473</b>	<b>3.4%</b>	<b>\$ 5,099,031</b>	<b>3.1%</b>
<b>NET INCOME</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

## Report to City of Kingston Council

**Subject:** KFPL 2026 Operating and Capital Budget Requests

**Prepared by:** L. Carter, Chief Librarian / Chief Executive Officer

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### Background

The Kingston Frontenac Public Library (KFPL or “the Library”) is a union library established under the authority of the *Public Libraries Act R.S.O. 1990, P.44* (PLA) and an agreement signed on January 27, 1998, to amalgamate the Kingston Public Library and Frontenac County Library. Pursuant to this agreement, operational costs are apportioned as follows: City of Kingston (87%) / County of Frontenac (13%).

Facility costs are not part of the above formula. The City of Kingston provides funding for the operation and maintenance of the five library branches in the City. This funding is largely reflected in the “Facilities” lines of the Library’s operating budget and is an “unshared” cost, being outside the funding formula. Branches in the County are cleaned and maintained by the respective Townships, and these costs do not appear in the Library’s budget. The shared versus unshared costs explain the difference in the percentage increase between the City and the County, and are especially relevant to this budget submission, with the Isabel Turner Branch re-opening in Spring 2026.

Under the PLA, the Library Board is responsible for the preparation of budget estimates to be presented to the City of Kingston and County of Frontenac Councils for approval. The Library Board received and approved the 2026 Kingston Frontenac Public Library Operating and Capital Estimates on October 22, 2025.

### Budget Pressures

The PLA requires public library service in Ontario to be provided without charge, with very few exceptions. Library Boards may impose fees for meeting rooms, for use of library services by people who reside outside of the area of the Board’s jurisdiction, and for services that are not explicitly mentioned in the PLA. Libraries, therefore, rely heavily on their municipalities for funding. Provincial funding has been stagnant for more than 25 years and accounts for only 3.1% of the KFPL’s proposed 2026 operating budget.

Inflationary pressures continue to significantly impact the Library’s budgets, with contracted services and other costs increasing beyond the directed budget increase.

The effects of Kingston’s Mental Health and Addictions Crisis continue to impact the Library’s budget and ability to deliver library service. Reported incidents went from 432 in 2022 to 731 in 2023, a 69% increase which has been sustained in 2024 and 2025. The daily impact of this issue on both staff capacity and well-being continues to challenge the Library’s ability to achieve our mission.

The operating budget projections developed last year forecasted an overall budget increase of 5.30%, with a 5.75% increase for the City of Kingston and a 3.65% increase for the County of Frontenac. The projected and actual increase is artificially high, as operating costs for the temporarily closed Isabel Turner Branch were removed from the 2025 budget. Staff went through the budget line-by-line in order to bring forward a budget that maintains current service levels while keeping the budget increase as low as possible and were able to come in under these projections for the overall and City of Kingston increases.

**2026 Operating Budget Request**

**Revenues:**

The Kingston Frontenac Public Library’s draft 2026 operating budget request is \$9,603,481, an overall increase of 4.93% (\$451,098) over 2025 figures. This represents a 5.27% (\$404,233) increase for the City of Kingston and a 4.06% (\$41,260) increase for the County of Frontenac.

The Public Library Operating Grant (PLOG), administered by the Ministry of Tourism, Culture and Gaming is projected to remain at \$297,138.

Self-Generated revenues are projected to increase by 3.31% (\$5,605), with increases to non-resident fees, and printer/copier estimated revenues related to the Isabel Turner Branch re-opening in Spring 2026.

**Expenditures:**

Salaries, wages, and benefits account for 75.3% of the Library’s 2026 draft operating budget and are projected to increase by 4.00% (\$277,905). The budget estimates reflect negotiated wage increases, costs related to salary grid progression and benefit cost increases.

Collection materials, including online resources, account for 10.1% of the Library’s operating budget, and are increasing by 2.53% (\$24,079). A 1.5% increase has been included for adult and child/youth popular materials lines for print materials and audiovisual materials such as DVDs, video games and audiobooks on CD. Electronic resources are projected to increase by 6.29% (\$8,100) based on year-to-date usage analysis for pay-per-use products such as Hoopla and Kanopy. Monthly usage is already limited per user, and

without additional funding, further caps or lower borrowing limits would need to be put in place. The Serials line is increasing 10.24% (\$4,279) to cover annual product price increases and the reinstatement of newspaper and magazine subscriptions for the Isabel Turner Branch, many of which were cancelled while the building is under renovation. As has been the case for several years, the 2026 increase to the Collection Materials budget represents a loss in buying power given annual product increases and inflationary pressures.

Total shared system-wide expenditures are increasing by 5.37% (\$44,072). All service contracts are increasing more than the 1.5% target, typically close to 3%. Decreases in general supplies and computer equipment lines are helping to offset increases in software and telephone costs. Employee Development and Professional Services lines are both increasing for 2026, though some of the increase is due to the reallocation of Miscellaneous Expense items to these two lines. Professional Services is primarily made up of audit and legal fees.

Facilities expenditures (City of Kingston branches) are projected to increase by 24.46% (\$105,042). The percentage increase is artificially high, as this line decreased by 19.55% (\$-104,373) for 2025 because of the closure of the Isabel Turner Branch. The Isabel Turner Branch is expected to re-open in Spring 2026, so full operating costs are not reflected in the 2026 operating budget and will continue to drive increases to this line and the overall budget into 2027.

These facilities costs are charged to the City of Kingston only, as they relate to the operation, maintenance and cleaning of the City branches, and explain the difference in the percentage increase between the City of Kingston and County of Frontenac.

**2026 Draft Capital Budget Requests**

Funds for functional or operational capital projects, such as shelving, furniture, equipment, and technology upgrades are included in the Library’s capital requests, while costs related to capital construction and maintenance are reflected in the municipal budgets.

Unshared Capital Requests (City of Kingston only) for 2026 are \$30,000 for the replacement of janitorial equipment at the Central Branch.

Shared Capital Requests (subject to 87 /13% formula) for 2026 include \$100,000 for ‘Branch Revitalization’ for furniture and equipment replacement and continued implementation of the Library Facilities Plan recommendations. \$146,100 for cybersecurity, software and equipment upgrades, and hardware replacement funding is also included in the capital request

The total City of Kingston capital request for 2026 is \$244,107.

**Library Use**

Approximately 577,000 people visited KFPL’s 16 branches and borrowed and renewed just under 1.3 million physical and digital library items in 2024. Library cardholder numbers increased steadily through the year, ending 2024 with 53,813 people with active library cards across Kingston-Frontenac. Library staff connected with just over 25,000 people through program and outreach events and answered close to 100,000 questions. Library use was steady or slightly increased in 2024, despite the temporary closure of the Isabel Turner Branch, the second largest and busiest branch in the KFPL system.

The per capita municipal tax contribution to operate the Library is approximately \$59, the equivalent of borrowing 2-3 items. Public libraries are Ontario’s farthest-reaching, most cost-effective public resource and serve as vital community hubs.

**Alignment with Council’s Strategic Priorities**

Updated in January 2023, [the Library’s vision, mission, values and strategic directions](https://www.kfpl.ca/strategic-plans-and-reports/kfpl-strategic-plan-2023.pdf) [https://www.kfpl.ca/strategic-plans-and-reports/kfpl-strategic-plan-2023.pdf] are well-aligned with the City’s 2023-2026 Strategic Plan.

KFPL’s mission is to build and support community by creating inclusive spaces, services and collections that advance literacies and invite people to innovate, learn, explore, and connect.

With strategic directions focussing on facilitating experiences rooted in inclusivity and diversity, the optimization of spaces and services, the strengthening of strategic partnerships and operations, all while championing environmental accountability, the Kingston Frontenac Public Library welcomes everyone to come together, sparking curiosity and creating possibility for all.

**Operating Budget Projections**

The 2027 operating budget projection calls for an overall increase of 4.47%.

The 2028 operating budget projection calls for an overall increase of 3.41%.

The 2029 operating budget projection calls for an overall increase of 3.39%.

# Kingston Frontenac Public Library

## 2026 Draft Operating Budget

						Projections											
Account	Account Description	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance	2028	2027	Variance	% Variance	2029	2028	Variance	% Variance
<b>EXPENSES</b>																	
<b>Staff Costs</b>																	
710100	Salaries and wages	5,381,450	5,199,175	182,275	3.51%	5,542,893	5,381,450	161,443	3.00%	5,709,180	5,542,893	166,287	3.00%	5,880,455	5,709,180	171,275	3.00%
720210	Payroll benefits	1,848,234	1,752,604	95,630	5.46%	1,940,646	1,848,234	92,412	5.00%	2,037,678	1,940,646	97,032	5.00%	2,139,562	2,037,678	101,884	5.00%
<b>Total Staff Costs</b>		<b>7,229,684</b>	<b>6,951,779</b>	<b>277,905</b>	<b>4.00%</b>	<b>7,483,539</b>	<b>7,229,684</b>	<b>253,855</b>	<b>3.51%</b>	<b>7,746,858</b>	<b>7,483,539</b>	<b>263,319</b>	<b>3.52%</b>	<b>8,020,018</b>	<b>7,746,858</b>	<b>273,159</b>	<b>3.53%</b>
<b>Collection Material</b>																	
730300	Adult popular mat'ls	609,000	600,000	9,000	1.50%	627,270	609,000	18,270	3.00%	646,088	627,270	18,818	3.00%	665,471	646,088	19,383	3.00%
730305	Child/youth pop mat'ls	182,700	180,000	2,700	1.50%	188,181	182,700	5,481	3.00%	193,826	188,181	5,645	3.00%	199,641	193,826	5,815	3.00%
730310	Electronic resources	136,888	128,788	8,100	6.29%	140,995	136,888	4,107	3.00%	145,225	140,995	4,230	3.00%	149,582	145,225	4,357	3.00%
730315	Serials	46,045	41,766	4,279	10.24%	47,426	46,045	1,381	3.00%	48,849	47,426	1,423	3.00%	50,314	48,849	1,465	3.00%
<b>Total Collection Material</b>		<b>974,633</b>	<b>950,554</b>	<b>24,079</b>	<b>2.53%</b>	<b>1,003,872</b>	<b>974,633</b>	<b>29,239</b>	<b>3.00%</b>	<b>1,033,988</b>	<b>1,003,872</b>	<b>30,116</b>	<b>3.00%</b>	<b>1,065,008</b>	<b>1,033,988</b>	<b>31,020</b>	<b>3.00%</b>
<b>Branch Operations - System-Wide</b>																	
730205	General Supplies	40,000	50,000	-10,000	-20.00%	40,800	40,000	800	2.00%	41,616	40,800	816	2.00%	42,448	41,616	832	2.00%
730210/730215	Vehicles	14,200	14,600	-400	-2.74%	14,484	14,200	284	2.00%	14,774	14,484	290	2.00%	15,069	14,774	295	2.00%
730400	Computer Equipment	38,755	47,355	-8,600	-18.16%	39,918	38,755	1,163	3.00%	41,115	39,918	1,198	3.00%	42,349	41,115	1,233	3.00%
730410	Software	57,278	41,775	15,503	37.11%	60,142	57,278	2,864	5.00%	63,149	60,142	3,007	5.00%	66,306	63,149	3,157	5.00%
730420	Furniture and fixtures	12,250	12,250	0	0.00%	12,250	12,250	0	0.00%	12,250	12,250	0	0.00%	12,250	12,250	0	0.00%
730500	Advertising	18,000	18,000	0	0.00%	18,360	18,000	360	2.00%	18,727	18,360	367	2.00%	19,102	18,727	375	2.00%
730515	Telephones/Cell Phones	37,430	33,555	3,875	11.55%	38,179	37,430	749	2.00%	38,942	38,179	764	2.00%	39,721	38,942	779	2.00%
730515	Internet Connectivity	38,104	40,931	-2,826	-6.91%	38,866	38,104	762	2.00%	39,644	38,866	777	2.00%	40,436	39,644	793	2.00%
730710	Fees, subscription, membership	17,400	15,591	1,809	11.61%	17,748	17,400	348	2.00%	18,103	17,748	355	2.00%	18,465	18,103	362	2.00%
730720	Mileage	12,725	11,300	1,425	12.61%	12,980	12,725	255	2.00%	13,239	12,980	260	2.00%	13,504	13,239	265	2.00%
730730	Employee Development	52,100	40,600	11,500	28.33%	53,142	52,100	1,042	2.00%	54,205	53,142	1,063	2.00%	55,289	54,205	1,084	2.00%
730805	Miscellaneous Expenses	1,500	8,000	-6,500	-81.25%	1,530	1,500	30	2.00%	1,561	1,530	31	2.00%	1,592	1,561	31	2.00%
730855	Delivery, postage & shipping	5,375	5,000	375	7.49%	5,482	5,375	107	2.00%	5,592	5,482	110	2.00%	5,704	5,592	112	2.00%
740005	Professional services	46,800	29,000	17,800	61.38%	47,736	46,800	936	2.00%	48,691	47,736	955	2.00%	49,665	48,691	974	2.00%
740020	Contracted services - system wide	395,800	377,639	18,161	4.81%	485,221	395,800	89,421	22.59%	505,817	485,221	20,596	4.24%	525,069	505,817	19,252	3.81%
740030	Programs	27,005	25,755	1,250	4.85%	27,545	27,005	540	2.00%	28,096	27,545	551	2.00%	28,658	28,096	562	2.00%
750005	Equipment rentals	11,710	10,225	1,485	14.52%	11,944	11,710	234	2.00%	12,183	11,944	239	2.00%	12,427	12,183	244	2.00%
780300	Allocated Insurance	38,200	38,985	-785	-2.01%	38,964	38,200	764	2.00%	39,743	38,964	779	2.00%	40,538	39,743	795	2.00%
<b>Total Branch Operations - System-wide</b>		<b>864,632</b>	<b>820,560</b>	<b>44,072</b>	<b>5.37%</b>	<b>965,290</b>	<b>864,632</b>	<b>100,659</b>	<b>11.64%</b>	<b>997,446</b>	<b>965,290</b>	<b>32,156</b>	<b>3.33%</b>	<b>1,028,591</b>	<b>997,446</b>	<b>31,145</b>	<b>3.12%</b>
<b>Facilities</b>																	
710325	Protective clothing	3,000	2,026	974	48.08%	3,060	3,000	60	2.00%	3,121	3,060	61	2.00%	3,184	3,121	62	2.00%
730205	Cleaning supplies	27,351	27,351	0	0.00%	27,898	27,351	547	2.00%	28,456	27,898	558	2.00%	29,025	28,456	569	2.00%
730400/730800	Tools, Equipment, Repairs	25,100	21,127	3,973	18.81%	25,602	25,100	502	2.00%	26,114	25,602	512	2.00%	26,636	26,114	522	2.00%
740020	Contracted Services	62,535	62,535	0	0.00%	63,786	62,535	1,251	2.00%	65,061	63,786	1,276	2.00%	66,363	65,061	1,301	2.00%
780280	Allocated Shared Services	416,546	316,451	100,096	31.63%	460,149	416,546	43,603	10.47%	473,954	460,149	13,804	3.00%	488,172	473,954	14,219	3.00%
<b>Total Facilities</b>		<b>534,532</b>	<b>429,490</b>	<b>105,042</b>	<b>24.46%</b>	<b>580,495</b>	<b>534,532</b>	<b>45,962</b>	<b>8.60%</b>	<b>596,706</b>	<b>580,495</b>	<b>16,211</b>	<b>2.79%</b>	<b>613,380</b>	<b>596,706</b>	<b>16,674</b>	<b>2.79%</b>
<b>Total Expenditures</b>		<b>9,603,481</b>	<b>9,152,383</b>	<b>451,098</b>	<b>4.93%</b>	<b>10,033,196</b>	<b>9,603,481</b>	<b>429,715</b>	<b>4.47%</b>	<b>10,374,999</b>	<b>10,033,196</b>	<b>341,802</b>	<b>3.41%</b>	<b>10,726,996</b>	<b>10,374,999</b>	<b>351,998</b>	<b>3.39%</b>

**Kingston Frontenac Public Library**  
**2026 Draft Operating Budget**

						Projections											
Account	Account Description	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance	2028	2027	Variance	% Variance	2029	2028	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	-25,910	-21,805	-4,105	18.83%	-25,910	-25,910	0	0.00%	-25,910	-25,910	0	0.00%	-25,910	-25,910	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	-11,000	-10,500	-500	4.76%	-11,000	-11,000	0	0.00%	-11,000	-11,000	0	0.00%	-11,000	-11,000	0	0.00%
630950	Facility Rentals	-35,500	-35,500	0	0.00%	-35,500	-35,500	0	0.00%	-35,500	-35,500	0	0.00%	-35,500	-35,500	0	0.00%
640450	Donations	-12,000	-11,000	-1,000	9.09%	-12,000	-12,000	0	0.00%	-12,000	-12,000	0	0.00%	-12,000	-12,000	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	-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>-174,810</b>	<b>-169,205</b>	<b>-5,605</b>	<b>3.31%</b>	<b>-174,810</b>	<b>-174,810</b>	<b>0</b>	<b>0.00%</b>	<b>-174,810</b>	<b>-174,810</b>	<b>0</b>	<b>0.00%</b>	<b>-174,810</b>	<b>-174,810</b>	<b>0</b>	<b>0.00%</b>
<b>Municipal Funding</b>																	
610300	County of Frontenac	-1,057,185	-1,015,925	-41,260	4.06%	-1,104,376	-1,057,185	-47,190	4.46%	-1,143,902	-1,104,376	-39,527	3.58%	-1,184,587	-1,143,902	-40,685	3.56%
610526	City of Kingston	-8,074,348	-7,670,115	-404,233	5.27%	-8,456,873	-8,074,348	-382,525	4.74%	-8,759,148	-8,456,873	-302,276	3.57%	-9,070,461	-8,759,148	-311,313	3.55%
<b>Total Municipal Funding</b>		<b>-9,131,533</b>	<b>-8,686,040</b>	<b>-445,493</b>	<b>5.13%</b>	<b>-9,561,248</b>	<b>-9,131,533</b>	<b>-429,715</b>	<b>4.71%</b>	<b>-9,903,051</b>	<b>-9,561,248</b>	<b>-341,802</b>	<b>3.57%</b>	<b>-10,255,048</b>	<b>-9,903,051</b>	<b>-351,998</b>	<b>3.55%</b>
<b>Total Revenue</b>		<b>-9,603,481</b>	<b>-9,152,383</b>	<b>-451,098</b>	<b>4.93%</b>	<b>-10,033,196</b>	<b>-9,603,481</b>	<b>-429,715</b>	<b>4.47%</b>	<b>-10,374,999</b>	<b>-10,033,196</b>	<b>-341,802</b>	<b>3.41%</b>	<b>-10,726,996</b>	<b>-10,374,999</b>	<b>-351,998</b>	<b>3.39%</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 - 2026**  
**15 Year Capital Plan**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2026-2040
<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	50,000	745,000
Materials for Sight Impaired	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared IS&T	146,100	85,000	100,000	350,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,781,100
Unshared IS&T	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared Other	-	65,000	75,000	-	-	85,000	-	65,000	-	-	-	-	-	-	-	290,000
Turner Renovations																-
<b>Total Library</b>	<b>276,100</b>	<b>295,000</b>	<b>1,015,000</b>	<b>785,000</b>	<b>250,000</b>	<b>330,000</b>	<b>750,000</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>250,000</b>	<b>5,766,100</b>
<b>FINANCING</b>																
Library Capital Reserve Fund	244,107	262,500	992,250	726,500	224,000	292,950	724,000	230,550	254,000	244,000	224,000	224,000	224,000	224,000	224,000	5,314,857
<b>Total Reserve Funds</b>	<b>244,107</b>	<b>262,500</b>	<b>992,250</b>	<b>726,500</b>	<b>224,000</b>	<b>292,950</b>	<b>724,000</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>224,000</b>	<b>5,314,857</b>
Total Grants																-
Total Other (Steele)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recovery from County	31,993	32,500	22,750	58,500	26,000	37,050	26,000	34,450	26,000	26,000	26,000	26,000	26,000	26,000	26,000	451,243
<b>TOTAL FINANCING</b>	<b>276,100</b>	<b>295,000</b>	<b>1,015,000</b>	<b>785,000</b>	<b>250,000</b>	<b>330,000</b>	<b>750,000</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>250,000</b>	<b>5,766,100</b>





## KINGSTON POLICE SERVICE BOARD

993 Princess Street  
Business Unit 14, Suite 1422  
Kingston, ON K7L 1H3  
613-876-6984

December 10, 2025

Via email to: [lhurdle@cityofkingston.ca](mailto:lhurdle@cityofkingston.ca)

The Corporation of the City of Kingston  
216 Ontario Street  
Kingston, ON K7L 2Z3

**Attn: Lanie Hurdle, Chief Administrative Officer**

Dear Ms. Hurdle:

**Re: Kingston Police 2026 Operating and Capital Budgets**

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The Kingston Police 2026 proposed operating and capital budgets were approved by the Kingston Police Service Board at its public meeting of November 27, 2025, as follows:

That the Kingston Police Service Board receive and approve the proposed 2026 Capital Budget for the Kingston Police, at a total request of \$2,300,000 and

That the Kingston Police Service Board receive and approve the proposed 2026 Operating Budget for the Kingston Police and the Kingston Police Service Board, resulting in a Total Net Expenditure Budget of \$57,250,135, which represents a 5.97% increase.

Additional information on the Kingston Police 2026 budget and forecast is available on our [Kingston Police Service Board website](#).

Please contact me directly if you have any questions or concerns about this request. The Board looks forward to meeting with Council during the budget deliberations.

Sincerely,

Gail MacAllister, MTS, MIR, LLM  
Chair, Kingston Police Service Board

cc: Mayor Bryan Paterson ([bpaterson@cityofkingston.ca](mailto:bpaterson@cityofkingston.ca))  
Desirée Kennedy, CFO ([dkennedy@cityofkingston.ca](mailto:dkennedy@cityofkingston.ca))  
Scott Fraser, Chief ([sfraser@kpf.ca](mailto:sfraser@kpf.ca))  
Scarlet Eyles, Director of Finance ([seyles@kpf.ca](mailto:seyles@kpf.ca))



## Kingston Police

### Public Agenda Recommendation Report

To: Kingston Police Service Board

From: Scott Fraser, Chief of Police  
Scarlet Eyles, Director of Finance

Subject: Proposed 2026 Operating and Capital Budgets

Date: November 27, 2025

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#### Strategic Priority Alignment:

#### Administrative/Procedural

#### Recommendation:

**That** the Kingston Police Service Board receive and approve the proposed 2026 Capital Budget for the Kingston Police, at a total request of \$2,300,000.

**That** the Kingston Police Service Board receive and approve the proposed 2026 Operating Budget for the Kingston Police and the Kingston Police Service Board, resulting in a Total Net Expenditure Budget of **\$57,250,135**, which represents a 5.97% increase.

This reflects a **4.13%** adjustment to restate the base budget to 2026 dollars, including grant funding changes, collective agreement and salary contract obligations, statutory deductions and employer paid benefits, contracted building maintenance, fuel and insurance premiums, and other inflationary pressures.

In addition, the request includes **1.84%** to stabilize frontline capacity and address critical staffing gaps caused by long-term absences. Additional investments include a sworn Training Unit constable to meet legislated training requirements, two IT roles to enhance cybersecurity and technology resilience, and new HR and Corporate Communications positions to support strategic priorities. These initiatives ensure compliance with the Community Safety and Policing Act and align with the Kingston Police Service Board's Strategic Plan.

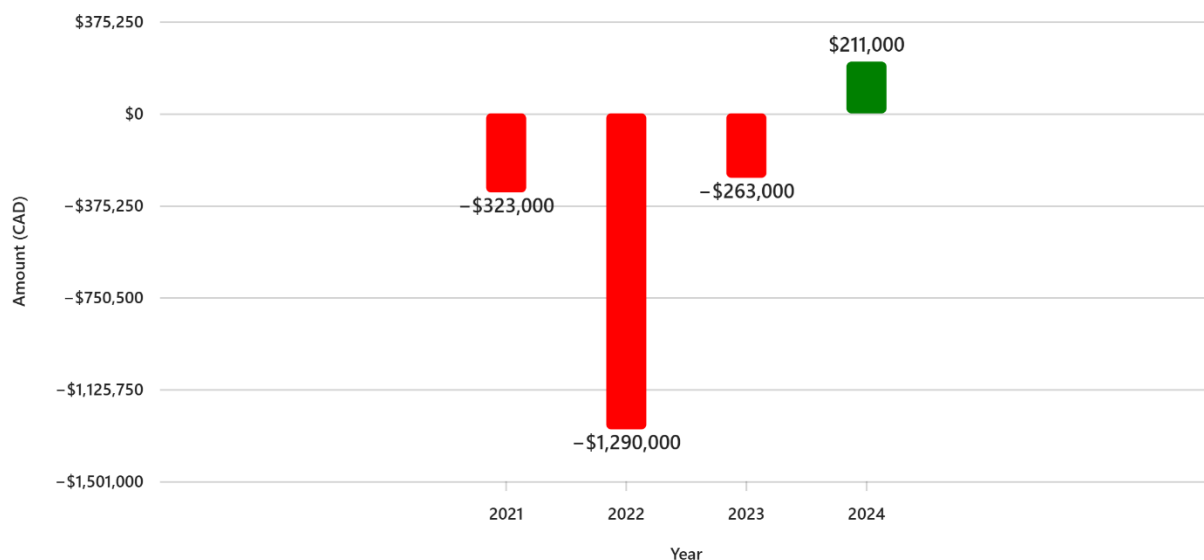
The recommendations in this report reflect the Board’s direction to revise the 2026 staffing plan. The 2025 budget forecasted the addition of 12 officers in 2026 as part of a two-year plan to address long-term absences and return staffing levels to the authorized complement. While the initial request was for 25 officers split over two years, 13 were added in 2025, and the 2026 budget now includes funding for 10 officers, with costs based on four months of salaries, anticipating a September start date. This adjustment aligns with a phased approach to restoring staffing levels to the authorized complement while managing financial impacts.

**Background/Analysis:**

The 2026 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.

**Historical Financial Position**

Over the past four fiscal years, Kingston Police has demonstrated a commitment to fiscal accountability. This progression reflects a significant improvement in financial performance, moving from recurring deficits to achieving a surplus in 2024, and projecting a surplus in 2025. The chart below illustrates the improvement in year-end positions from 2021 through 2024:



The 2026 operating budget request, as summarized in Appendix A, reflects a total budget of \$57.3M, as compared to a budget of \$54M in 2025, representing a total increase of \$3.2M or 5.97%. The operating budget provides approval for spending for the 2026 fiscal year. The 2026 capital budget proposal reflects a total budget of \$2.3M.

Forecasts for 2027, 2028, and 2029 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 6.92%, 3.50%, and 2.90%, respectively.

The capital budget reflects project estimates for 15-year capital expenditures, and the capital budget provides approval for the 2026 fiscal year, the budget remains the approval for spending until completion of the project, sometimes spanning over several years.

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 2026 budget increase incorporates several factors including salary and benefit increases as per negotiated agreements. Key driving factors include base wage rate increases, higher premium rates for frontline patrol and dispatchers, and enhanced payroll benefits. These increases ensure compliance with negotiated agreements and are consistent with trends observed across other police services. Non-discretionary items, such as salaries and benefits, are derived from the collective agreements and represent approximately 86.5 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 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 2026 proposed operating budget includes a funding increase of \$2.23M or 4.13%, that represents the restatement of the 2025 operating budget to 2026 dollars. This increase reflects what is needed to maintain core services and ensures the continuation of the services approved within the 2025 budget. The 2026 proposed net new budget increase is \$996K, or 1.84%. The cumulative impact of the 2026 proposed operating budget is \$57.3M or 5.97% (4.13% base budget restated to 2026 dollars + 1.84% net new budget).

The following is a summary of pressures contributing to the 2026 base operating budget increase over the approved 2025 budget:

- Grant Funding - Community Safety and Policing (CSP) – Provincial Priorities Funding Stream was not approved for the 2025–26 cycle, resulting in the decrease of provincial funding.
- 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.
- Premiums and Other Pay Adjustments – Frontline Premiums – increased premium rates for members working in frontline operations - Patrol and Communications, and increased payroll allowances for officers in specialized roles.
- Standard Salary Contract Increases – Step and Seniority Progression: salary increases based on years of service and rank progressions, and promotions.
- Overtime is higher due to the increases in base wage rates and premium pays, with no incremental change in overtime hours.
- 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 in-lieu pay 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.
- 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.
- 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.

	<b>\$</b>	<b>%</b>
2025 Approved Budget – Kingston Police	<b>54.0M</b>	<b>Increase</b>
<b>Restated to 2026 Dollars:</b>		
Community Safety and Policing (CSP) Grant – Provincial Priorities	450K	0.83%
Salaries - Collective Agreement Increases and Standard Salary Contract Increases, WSIB long-term absences	1.35M	2.47%
Negotiated Statutory Deductions and Employer Paid Benefits	502.1K	0.10%
Contracted Benefits Negotiated-Health Care Spending Account	55.5K	0.10%
Payroll Allowance Collective Agreement Settlement Increases	13.6K	0.03%
RIDE Grant Reduction	5.5K	0.01%
Building Maintenance Services-City Contractual Increase	44.1K	0.08%
Capital Reserve Fund Contribution	8.7K	0.02%
Increased CSPT Provincial Funding	(336.5K)	-0.62%
Insurance Premiums	32.1K	0.06%
Fuel – Gas and Diesel	25.5K	0.05%
Other Inflationary and Technology pressures	94.1K	0.17%
<b>Total Net Budget Impacts</b>	<b>2.23M</b>	<b>4.13%</b>
Net New 2026 Budget Requests	996.4K	1.84%
<b>2026 Proposed Operating Budget</b>	<b>57.3M</b>	<b>5.97%</b>

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2026 Net New Budget Requests

Further, Kingston Police has proposed \$996K or 1.84% to offset long-term absences, enhance cybersecurity and technology, meet legislative requirements, and support implementation of the Kingston Police Service Board’s Strategic Plan.

<b>New Budget Request</b>	<b>\$</b>	<b>% Increase</b>
Additional background check revenues	(\$25.5K)	-0.05%
Additional secondment revenues – CISO-Regional Intelligence and CSC-Drone Task Force	(315K)	-0.58%
Addition of 1 new Corporate Communications Position-Civilian	149.1K	0.28%
Addition of 1 new HR Generalist position	81.8K	0.15%
Addition of 2 new IT positions – Analyst and Help Desk Technician	270.3K	0.50%
CSPA Mandated Training Requirements	31.1K	0.06%
Addition of one new sworn training unit constable (assumes September hire date; 4 months of salaries in 2026)	56.7K	0.11%
Full-time backfill – 6 patrol officers (assumes September hire date; 4 months of salaries in 2026)	315.4K	0.58%
Full-time backfill – 3 criminal investigative division officers (assumes September hire date; 4 months of salaries in 2026)	165.5K	0.31%
Full-time backfill – 1 community response officer (assumes September hire date; 4 months of salaries in 2026)	52K	0.10%
<b>Net New 2026 Budget Requests</b>	<b>\$996.4K</b>	<b>1.84%</b>

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.

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The following table summarizes the budgeted sworn staffing complement, the numbers of members off-duty or accommodated, and the primary reasons for their absence over the past few years:

Year	Budgeted Officers	Officers on Long-Term Absence	Accommodated Officers	Other Leaves	Total non-deployable
2021	211	9	11	2	22
2022	211	13	9	2	24
2023	219	10	12	1	23
2024	219	14	14	11	39
2025	232	14	14	3	31
<b>*2026*</b> <b>(pending budget approval)</b>	243	23	14	3	40

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 2026 budget includes a request for funding to stabilize staffing and address critical staffing gaps in frontline patrol, criminal investigative services, and community response units. The service is looking to hire 10 new sworn members in 2026, to replace officers on long-term absences. The 2025 budget originally forecasted the addition of 12 officers in 2026 as part of a two-year plan to address long-term absences. While the initial request was for 25 officers split over two years, 13 were added in 2025, and the 2026 budget now includes funding for 10 officers, with costs based on four months of salaries assuming a September start date. The new staffing resources include six front-line officers, three investigations' officers, and 1 officer to manage rising social challenges,

including homelessness, encampments, and mental health and addictions issues, that are straining emergency response providers.

The Kingston Police Service 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. Despite significant population growth in Kingston and the surrounding region over the past decade, the number of sworn officers has not increased to match demand. Any additions to the staffing complement have been limited to covering long-term absences and other leaves, rather than expanding frontline capacity. This has resulted in reduced patrol coverage, increased reliance on overtime, and growing strain on member wellness.

### Statistics

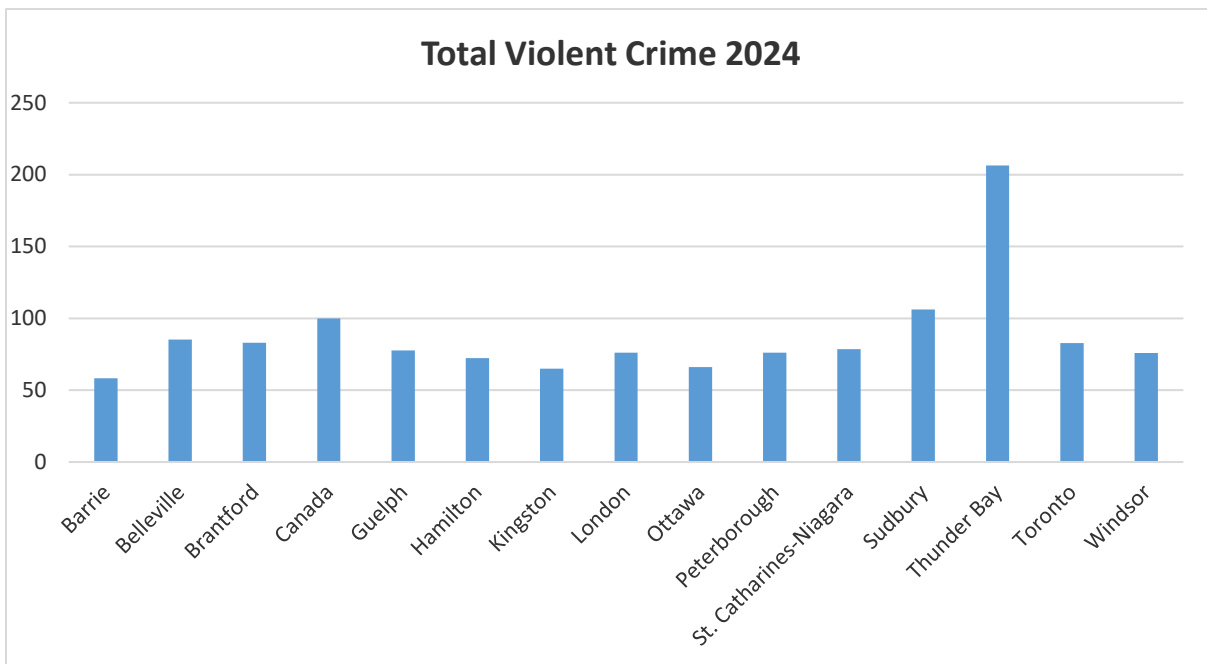
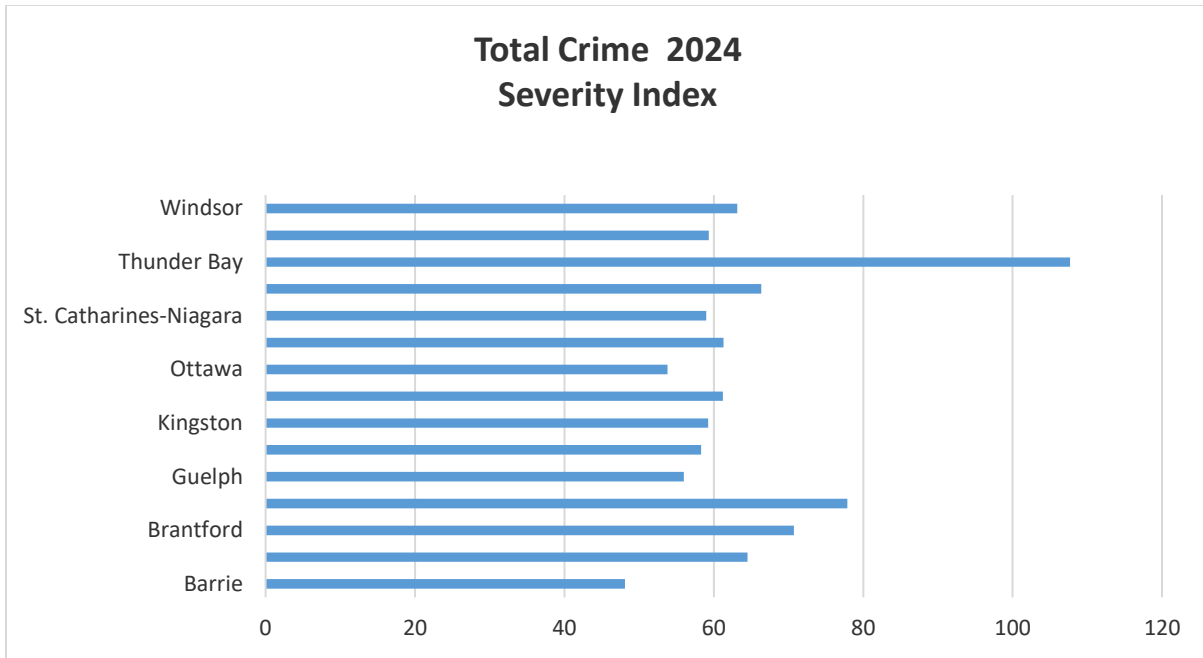
Increasing pressures on service delivery and increased workload demand continue to impact Kingston Police. There are several statistics that are used to measure the relative impact to providing policing services.

#### *9-1-1 Calls for Service*

Due to the cyber incident in the first half of 2025, there is no data for the period of November 13, 2024, to March 27, 2025. An estimate for this period has been calculated utilizing the monthly average number of calls from the previous 7 months of 2024. Considering this, 2024 calls for service totaled 65,512 and in 2023 calls were 66,481. However, based on call volumes from January to October 2025, it is projected that the total calls for service will increase slightly by the end of 2025, assuming similar trends continue for the remainder of the year.

2023	66,481
2024	65,512
Decrease (2024 over 2023)	<u>-1.46%</u>
2025 (January 1 to October 31)	54,791
Projected increase (2025 over 2024)	<u>0.36%</u>

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 decreased in 2023 to 66.08 and again in 2024 to 64.89. 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 was collected again in 2025 (*latest release is still*

pending). The information below based on the most recent available data, as updated statistics are not yet available.

<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	1,224,244	1,595	138

### 2026 Operating Budget – Analysis

The 2026 recommended operating budget is summarized by division and revenue/expenditure type in Table 1 below:

**Table 1 - Proposed 2026 Operating Budget - Statement of Revenue and Expenses**

<b>By Division</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>Variance %</b>
Police Services Board	299,814	305,809	5,995	2.00%
Finance	(2,319,316)	(2,629,805)	(310,489)	13.39%
Office of the Chief of Police	4,530,653	4,850,507	319,854	7.06%
Administration-Police Support Division	11,840,126	12,669,858	829,732	7.01%
Human Resources	1,207,510	1,412,852	205,342	17.01%
Operational Support Division	3,442,740	3,844,178	401,438	11.66%
Patrol Division	22,211,797	22,849,687	637,890	2.87%
Criminal Investigation	6,747,133	7,218,241	471,108	6.98%
Special Services	3,511,531	3,878,172	366,642	10.44%
Information Technology	2,551,140	2,850,637	299,497	11.74%
<b>Net Budget</b>	<b>54,023,127</b>	<b>57,250,135</b>	<b>3,227,008</b>	<b>5.97%</b>
<b>Revenues</b>				
Fees, Charges & Other Revenue	(3,027,621)	(2,726,985)	300,636	-9.93%
Provincial Subsidies	(2,224,633)	(2,555,594)	(330,961)	14.88%
Transfer from Reserves and Reserve Funds	(400,000)	(400,000)	-	0.00%
<b>Total Revenue</b>	<b>(5,652,254)</b>	<b>(5,682,579)</b>	<b>(30,325)</b>	<b>0.54%</b>

<b>Expenditures</b>				
Salaries, Wages & Benefits	51,463,812	54,406,154	2,942,342	5.72%
Materials, Supplies & Fees	3,094,714	3,260,286	165,572	5.35%
Contracted Services	4,826,054	4,966,748	140,694	2.92%
Transfers to Reserves & Reserve Funds	290,801	299,525	8,724	3.00%
<b>Total Expenditures</b>	<b>59,675,381</b>	<b>62,932,714</b>	<b>3,257,333</b>	<b>5.46%</b>
<b>Net Budget</b>	<b>54,023,127</b>	<b>57,250,135</b>	<b>3,227,008</b>	<b>5.97%</b>

## Financial Considerations:

### Revenues

2026 budgeted revenues of \$5.68M are increasing by a net total of \$30K, reflecting a 0.54% increase over the 2025 budget of \$5.65M. The following are contributors to the increase:

- Revenue generated from police background/record checks is anticipated to increase by \$26K. This is reflective of a pilot project with a third-party criminal record check provider to process additional background checks. The cyber incident did temporarily limit our ability to provide this service; however, this is now back to standard operations.
- Provincial funding is projected to increase by \$331K, which is 14.88% higher compared to the prior year. This is primarily due to the Court Security and Prisoner Transportation (CSPT) funding, which has increased by \$336K. The increase in funding corresponds directly to higher incremental operating costs associated with delivering court security and prisoner transportation services.
- Expenditure recoveries are anticipated to decrease by \$335K or 18.05%.
  - The Community Safety and Policing (CSP) Grant – Provincial Priorities Funding Stream was not approved for the 2025–26 cycle, resulting in the decrease in provincial funding and a corresponding reduction of \$450K in the Special Services budget.
  - Additional secondment recoveries of \$140K from the Criminal Intelligence Service Ontario (CISO), supporting regional intelligence. These revenues offset corresponding salaries and benefits.
  - Additional secondment recoveries of \$175K supporting regional intelligence, and from Correctional Service Canada (CSC), supporting the Joint Uncrewed Aerial Vehicles (UAV) and Contraband Interdiction Task Force. Funds offset corresponding staff salaries and benefits.

### Expenditures

Total expenditures proposed in the 2026 draft budget of \$62.9M are increasing by \$3.3M or 5.46% over the 2025 approved budget. Highlights within expenditure categories are provided below:

## *Salaries, Wages and Benefits*

Wages and benefit costs, estimated at \$54.4M, have increased 5.72% (\$3.0M) over the 2025 budget. Base salary rates and other speciality compensation have been incorporated into 2026 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 86.5% of the total gross expenditures or 95.0% of the net budget.

Other changes to this category are noted below:

- Collective agreement increases and standard salary contract increases are \$1.35M. 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).
- Full-time wages include the addition of various new positions to support critical functions and strategic priorities:
  - Addition of one full-time Human Resources Generalist position to support the planning and implementation of key HR modernization initiatives.
  - Addition of one Corporation Communications Civilian Position. This will extend the previously approved pilot program to support media and managing public communications. With the rapid growth of social media platforms such as X, Facebook, Reddit, and Instagram, this role is essential to ensure timely, accurate information sharing and mitigate the spread of misinformation during critical incidents.
  - Addition of two IT positions – Systems & Security Analyst and Help Desk Technician, recommended as part of the post-incident review following the cyber incident. These roles are critical to support ongoing compliance and risk mitigation and ensuring best-practice standards.
  - Addition of one new Training Unit position (budgeted at 4 months) to ensure compliance with the new CSPA requirements and to address growing workload and demands within the Training Unit. The addition will allow all legislated training to take place such as use of force, firearms and active attackers, while also allowing an increase in training in areas such as Equity, Diversity, and Inclusion (EDI), Cultural Awareness, Workplace Harassment, and Trauma Informed methodology.
  - Ten sworn members to replace officers on long-term absences (costs budgeted at four months of salaries assuming a September start date).
- Part-time hours are increasing and reflects adjustments to hourly wage rates to align with the collective agreements, increased utilization of part time staff to backfill for full-time employees on leave, negotiated vacation entitlement increases, and other scheduled time off. In addition, there is an increase in the court services unit to meet legislated Crown disclosure requirements.

- Benefits are increasing by \$708K or 6.56% over the 2025 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. \$206K in benefit increases is attributed to the newly added positions.
- Overtime reflects a \$50K increase due to increases in the base wage rates, with no incremental change in overtime activity.
- The cost in salary and benefits for the 23 sworn and 4 civilian members away on long-term absences currently impacts the 2026 budget by approximately \$4.4M, compared to \$2.8M in 2025.

### *Materials, Supplies, and Fees*

These expenses are estimated at \$3.26M, an increase of \$166K or 5.35% over the 2025 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 \$564K in 2026, representing an increase of \$26K or 4.73% compared to the previous year. This projection is based on an estimated average fuel price of \$1.68 per litre, which includes the continuation of the provincial fuel tax reduction. The budget assumes no increases to the volume of litres required.
- Software expenses reflect a \$21K increase, including HealthIM annual licensing fees, and other payroll, HR, and IT systems. The increase also includes a \$10K additional contribution to the city for access to PeopleSoft HRMS and Parklane platforms.
- \$10K added to the Kingston Police Service Board budget for recruitment, to offset any planned recruitment efforts.
- Insurance is \$32K higher primarily due to higher 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.
- Education and Training is increasing by \$24K to comply with the mandated requirements of Ontario Regulation 87/24 under the province's Community Safety and Policing Act. This regulation specifies the expansion of mandatory training for police officers, including use of force and de-escalation techniques and role-specific training. All police services are required to meet these standardized training mandates, many of which will need to be delivered on a recurring basis.

- The 2026 budgeted includes \$14K under the leases and rentals expenditure category for the Board’s new off-site office space rental, supporting adequate workspace and the requirement to maintain arm’s-length separation from police operations.

*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 \$4.97M in total, are increasing by \$141K or 2.92% from 2025 levels. Specific changes to this category are noted below:

- Building maintenance services are contracted out to the City of Kingston. The budget for these services is increasing by 4.18% or \$44K, reflecting the annual 3% contractual increase plus increased amounts for cleaning, landscaping, and maintenance of the generators.
- The 2026 budget includes \$55.5K 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.

*Contribution to Reserves*

- Contribution to reserves is increasing by \$8.7K 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 – 2027-2029

The following table outlines the forecasted 2027 - 2029 operating budget increases based on current information. The operating budget forecast for the years 2027 to 2029 assumes an annual inflation rate of 2%-3%. These projections also factor in no changes to provincial grants and no new program initiatives. The projections include the addition of five (5) officers in each year from 2027 through 2029. Despite significant growth in the city, staffing levels have remained unchanged. These planned additions are necessary to maintain service levels and move toward the staffing complement required to meet operational demands and community expectations. Resources over the coming years will support the expansion of digital disclosure processes and redaction capabilities. Additionally, the 2027 forecast includes the annualization of the 10 positions added to backfill for long-term absences, which, together with the new officers is the primary contributor to the year-over-year percentage increase.

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	<u>2026</u> <u>Proposed</u> <u>Budget</u>	<u>2027</u> <u>Forecasted</u> <u>Budget</u>	<u>2028</u> <u>Forecasted</u> <u>Budget</u>	<u>2029</u> <u>Forecasted</u> <u>Budget</u>
Revenues	\$(5.7M)	\$(5.7M)	\$(5.8M)	\$(5.8M)
Expenditures	\$62.9M	\$66.9M	\$69.1M	\$70.9M
Net Budget	\$57.2M	\$61.2M	\$63.3M	\$65.1M
<b>% Increase Year over Year</b>	<b>5.97%</b>	<b>6.92%</b>	<b>3.50%</b>	<b>2.90%</b>

Staff have prepared departmental operating budget forecasts through to 2029. For additional details see Appendix A - Proposed 2026-2029 Operating Budget - Statement of Revenue and Expenses by Category, Appendix B - Proposed 2026 Kingston Police Budget by Account, and Appendix C - Operating Budgets by Division.

### Capital Budget

A capital budget in the amount of \$2.30M is being presented to the Kingston Police Service Board. The 2026 recommended capital budget is primarily funded by the Police Capital Reserve Fund, with \$125K 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 2026 requested capital is provided below.

#### *2026 Capital Summary:*

- Replacement Vehicles - \$1.43M
- Information Technology Projects - \$250K
- Critical Incident Management Equipment - \$250K
- Protective Gear - \$250K
- Building - \$125K

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. These requirements have been incorporated into the capital plan and are being phased in over multiple years to manage cost pressures and compliance. 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. In addition, 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.

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.

To maintain information technology (IT) and related infrastructure, \$250K 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. Following the cyber incident in 2025, the 2026 capital budget and outer year forecasts include dedicated funding to support the rebuilding and upgrading of our IT infrastructure. Sufficient funds are available within existing works-in-progress IT capital envelopes to support these initial phases of work.

The budget also includes specialized systems for managing digital evidence including forensic technology for cybercrime and other surveillance equipment.

Additionally, the budget includes a request of \$125K within the capital building envelope to address critical furniture and workspace privacy needs for employees. This investment is required to respond to ongoing space-planning challenges throughout the facility.

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 2028-29.

Details of the 15-year capital plan estimates are presented in Appendix D.

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**Exhibits Attached:**

Appendix A – Proposed 2026-2029 Operating Budget – Statement of Revenue and Expenses

Appendix B – Proposed 2026 Kingston Police Budget by Account

Appendix C – 2026-2029 Operating Budget by Division

- 2026-2029 Operating Budget – Police Services Board
- 2026-2029 Operating Budget – Finance and Procurement
- 2026-2029 Operating Budget – Office of the Chief of Police
- 2026-2029 Operating Budget – Human Resources
- 2026-2029 Operating Budget – Administrative Support Division
- 2026-2029 Operating Budget – Operational Support Division
- 2026-2029 Operating Budget – Patrol and Communications Division
- 2026-2029 Operating Budget – Criminal Investigation Unit
- 2026-2029 Operating Budget – Special Services Unit
- 2026-2029 Operating Budget – Information Technology

Appendix D 2026 – 15-year Capital Plan

**Appendix A**

**Proposed 2026-2029 Operating Budget - Statement of Revenue and Expenses**

By Division	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	Variance %	2026 Forecast	2027 Forecast	2029 Forecast
Police Services Board	299,814	305,809	5,995	2.00%	313,339	321,592	330,075
Finance Office of the Chief of Police	(2,319,316) 4,530,653	(2,629,805) 4,850,507	(310,489) 319,854	13.39% 7.06%	(2,611,415) 4,992,621	(2,593,106) 5,111,975	(2,585,595) 5,419,264
Administrative Support Division	11,840,126	12,669,858	829,732	7.01%	13,131,192	13,541,634	13,920,840
Human Resources	1,207,510	1,412,852	205,342	17.01%	1,514,941	1,559,247	1,594,513
Operational Support Division	3,442,740	3,844,178	401,438	11.66%	4,224,011	4,359,059	4,491,448
Patrol Division	22,211,797	22,849,687	637,890	2.87%	24,771,289	25,654,223	26,566,682
Criminal Investigation	6,747,133	7,218,241	471,108	6.98%	7,867,491	8,157,425	8,029,235
Special Services	3,511,531	3,878,172	366,642	10.44%	4,080,288	4,240,413	4,346,389
Information Technology	2,551,140	2,850,637	299,497	11.74%	2,928,723	3,004,537	3,081,838
<b>Net Budget</b>	<b>54,023,127</b>	<b>57,250,135</b>	<b>3,227,008</b>	<b>5.97%</b>	<b>61,212,480</b>	<b>63,356,999</b>	<b>65,194,689</b>
<b>Revenues</b>	<b>(3,027,621)</b>	<b>(2,726,985)</b>	<b>300,636</b>	<b>-9.93%</b>	<b>(2,762,450)</b>	<b>(2,798,903)</b>	<b>(2,836,467)</b>
Fees, Charges & Other Revenue	(2,224,633)	(2,555,594)	(330,961)	14.88%	(2,555,594)	(2,555,594)	(2,555,594)
Provincial Subsidies	(400,000)	(400,000)	-	0.00%	(400,000)	(400,000)	(400,000)
Transfer from Reserves and Reserve Funds	(5,652,254)	(5,682,579)	(30,325)	0.54%	(5,718,044)	(5,754,497)	(5,792,061)
<b>Total Revenue</b>	<b>51,463,812</b>	<b>54,406,154</b>	<b>2,942,342</b>	<b>5.72%</b>	<b>58,140,984</b>	<b>60,119,191</b>	<b>61,827,210</b>
<b>Expenditures</b>	<b>3,094,714</b>	<b>3,260,286</b>	<b>165,572</b>	<b>5.35%</b>	<b>3,358,328</b>	<b>3,421,377</b>	<b>3,481,193</b>
Salaries, Wages & Benefits	4,826,054	4,966,748	140,694	2.92%	5,122,700	5,253,160	5,351,049
Materials, Supplies & Fees	290,801	299,525	8,724	3.00%	308,511	317,766	327,299
Contracted Services	59,675,381	62,932,714	3,257,333	5.46%	66,930,523	69,111,495	70,986,750
Transfers to Reserves & Reserve Funds	54,023,127	57,250,135	3,227,008	5.97%	61,212,480	63,356,999	65,194,689
<b>Total Expenditures</b>	<b>59,675,381</b>	<b>62,932,714</b>	<b>3,257,333</b>	<b>5.46%</b>	<b>66,930,523</b>	<b>69,111,495</b>	<b>70,986,750</b>
<b>Net Budget</b>	<b>54,023,127</b>	<b>57,250,135</b>	<b>3,227,008</b>	<b>5.97%</b>	<b>61,212,480</b>	<b>63,356,999</b>	<b>65,194,689</b>

## Appendix B

### Proposed 2026-2029 Kingston Police Budget by Account

Account	Account Description	2025 Budget	2026 Proposed Budget	Variance (\$)	Variance (%)
620115	Alarm licence	(141,736)	(146,000)	(4,264)	3.01%
630530	Pay duty revenue	(154,500)	(159,100)	(4,600)	2.98%
630570	Sale of photos, maps & reports	(850,000)	(875,500)	(25,500)	3.00%
640305	Auction proceeds	(25,000)	(25,000)	-	0.00%
630535	Expenditure recovery	(1,856,385)	(1,521,385)	335,000	-18.05%
660490	Contribution from Police Leave Reserve Fund	(400,000)	(400,000)	-	0.00%
610005	Provincial grants	(2,224,633)	(2,555,594)	(330,961)	14.88%
	<b>Total Revenue</b>	<b>(5,652,254)</b>	<b>(5,682,579)</b>	<b>(30,325)</b>	<b>0.54%</b>
710100	Full-time wages-permanent	35,623,101	37,445,513	1,822,412	5.12%
710115	Part-time wages	1,325,211	1,599,351	274,139	20.69%
710200	Overtime-regular	1,686,729	1,736,738	50,009	2.96%
710300	Shift premiums & standby	58,755	60,541	1,786	3.04%
710313	Paid duty	123,600	127,300	3,700	2.99%
710320	Honourariums	1,010	1,010	-	0.00%
720100	Payroll allowances	147,798	159,398	11,600	7.85%
720210	Payroll benefits	10,790,483	11,498,140	707,657	6.56%
720280	WSIB	1,707,125	1,778,165	71,040	4.16%
	<b>Total Salaries, Wages &amp; Benefits</b>	<b>51,463,812</b>	<b>54,406,154</b>	<b>2,942,342</b>	<b>5.72%</b>
710325	Uniforms & protective clothing	69,800	74,850	5,050	7.23%
730200	Food & nutrition supplies	35,700	36,414	714	2.00%
730205	Supplies	427,075	436,800	9,725	2.28%
730215	Fuels & lubricants	538,968	564,480	25,512	4.73%
730400	Tools & equipment	111,292	115,500	4,208	3.78%
730410	Software	355,658	376,205	20,547	5.78%
730420	Furniture & fixtures	22,500	22,500	-	0.00%
730500	Advertising & marketing	45,050	45,200	150	0.33%
730505	Books, magazines, & films	5,300	5,300	-	0.00%
730515	Telecommunications	312,120	318,362	6,242	2.00%
730710	Membership fees, certifications, & licences	39,594	40,368	774	1.95%
730715	Travel	124,550	130,550	6,000	4.82%
730725	Recruitment	-	10,000	10,000	0.00%
730730	Education & training	430,050	454,050	24,000	5.58%
730735	Meetings expenses	26,000	27,600	1,600	6.15%
730740	Staff meals	18,900	20,000	1,100	5.82%
730805	Service fees	31,620	32,252	632	2.00%
730815	Insurance services	363,173	395,298	32,125	8.85%
730830	Electricity	10,500	11,025	525	5.00%
730850	Licence & permit fees	49,474	50,263	789	1.60%
730855	Delivery, postage, & shipping	10,200	10,404	204	2.00%
750000	Lease & rentals	-	14,439	14,439	0.00%
750005	Equipment rentals	59,140	60,323	1,183	2.00%
750110	Interest & service charge	7,550	7,601	51	0.68%
750145	Contingencies	500	500	-	0.00%
	<b>Total Supplies and Materials</b>	<b>3,094,714</b>	<b>3,260,286</b>	<b>165,572</b>	<b>5.35%</b>
730800	Repair & maintenance services	109,940	111,919	1,979	1.80%
740000	Consultants	20,000	15,000	(5,000)	-25.00%

## Appendix B

Account	Account Description	2025 Budget	2026 Proposed Budget	Variance (\$)	Variance (%)
740005	Professional services	503,950	473,700	(30,250)	-6.00%
740010	Investigative services	653,000	683,500	30,500	4.67%
740020	Contracted services	2,867,188	2,994,714	127,526	4.45%
740025	Contracted maintenance	671,976	685,416	13,440	2.00%
760030	Partnerships & sponsorships	-	2,500	2,500	0.00%
	<b>Total Contracted Services</b>	<b>4,826,054</b>	<b>4,966,748</b>	<b>140,694</b>	<b>2.92%</b>
770545	Transfer to Police Equipment RF	290,801	299,525	8,724	3.00%
	<b>Total Contribution to Reserves</b>	<b>290,801</b>	<b>299,525</b>	<b>8,724</b>	<b>3.00%</b>
	<b>Total Expenditures</b>	<b>59,675,381</b>	<b>62,932,714</b>	<b>3,257,333</b>	<b>5.46%</b>
	<b>Total Net Operating Budget</b>	<b>54,023,127</b>	<b>57,250,135</b>	<b>3,227,008</b>	<b>5.97%</b>

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### 2026-2029 Operating Budget by Division

#### Kingston Police Service Board

The 2026-2029 Kingston Police Service Board budget is referenced below. This reflects 0.53% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	115,631	132,031	16,399	136,132	140,841	145,661
Materials, Supplies & Fees	40,733	69,278	28,545	70,247	71,257	72,310
Contracted Services	143,450	104,500	(38,950)	106,960	109,494	112,104
<b>Total Expenditures</b>	299,814	305,809	5,995	313,339	321,592	330,075
<b>Net Budget</b>	299,814	305,809	5,995	313,339	321,592	330,075
<b>By Program</b>						
Administration	299,814	305,809	5,995	313,339	321,592	330,075
<b>Net Budget</b>	299,814	305,809	5,995	313,339	321,592	330,075

The Kingston Police Service Board is mandated to ensure the delivery of adequate and effective police services in the municipality. Included within the budget are the Board Administrator and other part-time support salaries and benefits. Responsibilities include appointing members of the municipal police force, setting objectives and priorities for police services, establishing policies for efficient management, and overseeing the annual police budget to maintain cost-effectiveness. The Board also participates in collective bargaining and fulfills other legislated duties. Budget for positions under Board contracts, including the Chief, Deputy Chiefs, and Human Resources Director, are allocated within their respective divisions to enable accurate tracking of costs by unit.

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### Office of the Chief of Police

The 2026-2029 Office of the Chief of Police budget is referenced below. This reflects 8.47% of the 2026 net operating budget.

	2025 Approved Budget	2026 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	4,233,707	4,552,412	318,705	4,693,374	4,812,573	5,119,705
Materials, Supplies & Fees	111,946	113,095	1,149	114,247	114,402	114,560
Contracted Services	185,000	185,000	-	185,000	185,000	185,000
<b>Total Expenditures</b>	4,530,653	4,850,507	319,854	4,992,621	5,111,975	5,419,264
<b>Net Budget</b>	4,530,653	4,850,507	319,854	4,992,621	5,111,975	5,419,264
<b>By Program</b>						
Administration	4,530,653	4,850,507	319,854	4,992,621	5,111,975	5,419,264
<b>Net Budget</b>	4,530,653	4,850,507	319,854	4,992,621	5,111,975	5,419,264

The Office of the Chief of Police leads and administers the Kingston Police and oversees its operations, in accordance with the Kingston Police Services Board 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.

Additionally, the Professional Standards Bureau and Risk/Civil Legal Management Unit report to the Office of the Chief of Police; however, their budget allocation resides within the Operational Support Division. Responsibilities include investigating all conduct and service complaints and performing quality assurance audits and reports.

## Appendix C

### Finance and Procurement

The 2026-2029 Finance and Procurement budget is referenced below. This reflects -4.59% of the 2026 net operating budget.

	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>	<b>2029 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(536,383)	(545,247)	(8,864)	(554,447)	(563,847)	(573,547)
Provincial Subsidies	(2,189,173)	(2,520,134)	(330,961)	(2,520,134)	(2,520,134)	(2,520,134)
Transfer from Reserves and Reserve Funds	(400,000)	(400,000)	-	(400,000)	(400,000)	(400,000)
<b>Total Revenue</b>	<b>(3,125,556)</b>	<b>(3,465,381)</b>	<b>(339,825)</b>	<b>(3,474,581)</b>	<b>(3,483,981)</b>	<b>(3,493,681)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	757,848	784,342	26,494	811,071	838,004	854,424
Material, Supplies & Fees	48,391	51,233	2,842	52,094	52,870	53,661
Contracted Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>806,239</b>	<b>835,575</b>	<b>29,336</b>	<b>863,165</b>	<b>890,875</b>	<b>908,086</b>
<b>Net Budget</b>	<b>(2,319,316)</b>	<b>(2,629,805)</b>	<b>(310,489)</b>	<b>(2,611,415)</b>	<b>(2,593,106)</b>	<b>(2,585,595)</b>
<b>By Program</b>						
Revenues	(2,963,065)	(3,297,495)	(334,430)	(3,302,183)	(3,306,957)	(3,311,817)
Finance	643,748	667,690	23,942	690,768	713,851	726,222
<b>Net Budget</b>	<b>(2,319,316)</b>	<b>(2,629,805)</b>	<b>(310,489)</b>	<b>(2,611,415)</b>	<b>(2,593,106)</b>	<b>(2,585,595)</b>

The Finance and Procurement Division oversees all financial, payroll, and procurement functions for Kingston Police. Its responsibilities include managing accounts payable and receivable, payroll administration, purchasing, asset management, paid duty coordination, financial reporting, budget development, and maintaining strong accounting controls. The division also administers corporate provincial grants such as the Court Security and Prisoner Transportation (CSPT) Grant, which offsets costs for courthouse security and prisoner transport, and the Community Safety and Policing (CSP) Local Grant, which supports collaborative mental health and addictions crisis response initiatives. Fleet and building oversight are coordinated within this division, though related costs are reflected under the administrative portfolio.

## Appendix C

### Administrative Support Division

The 2026-2029 Administrative Support Division budget is referenced below. This reflects 22.13% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(850,000)	(875,500)	(25,500)	(901,765)	(928,818)	(956,682)
<b>Total Revenue</b>	(850,000)	(875,500)	(25,500)	(901,765)	(928,818)	(956,682)
<b>Expenditures</b>						
Salaries, Wages & Benefits	9,280,543	9,999,206	718,663	10,386,895	10,730,474	11,045,869
Materials, Supplies & Fees	1,692,691	1,768,704	76,012	1,818,751	1,861,897	1,901,354
Contracted Services	1,426,090	1,477,923	51,832	1,518,800	1,560,314	1,603,000
Transfers to Reserves & Reserve Funds	290,801	299,525	8,724	308,511	317,766	327,299
<b>Total Expenditures</b>	12,690,126	13,545,358	855,232	14,032,957	14,470,452	14,877,522
<b>Net Budget</b>	11,840,126	12,669,858	829,732	13,131,192	13,541,634	13,920,840
<b>By Program</b>						
Administration	2,837,590	2,935,775	98,184	3,050,424	3,147,402	3,239,735
Court Security	841,176	874,099	32,923	906,558	935,923	963,899
Training Unit	948,105	1,064,371	116,266	1,094,047	1,118,528	1,143,841
Fleet Maintenance	1,909,236	2,006,856	97,620	2,085,523	2,153,749	2,218,070
Building Maintenance	1,099,923	1,144,048	44,125	1,177,073	1,211,090	1,246,126
Court Services Unit	3,075,642	3,465,875	390,233	3,591,640	3,710,212	3,817,643
Property and Stores	280,391	290,594	10,203	299,272	306,718	306,718
Records Unit	148,723	159,711	10,987	171,720	179,007	183,734
Reception Desk	699,338	728,530	29,192	754,935	779,006	801,074
<b>Net Budget</b>	11,840,26	12,699,858	829,732	13,131,192	13,541,634	13,920,840

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. Decreased disclosure timelines have placed an extra burden on the disclosure process which has increased the need for additional part-time special constables and clerks. The Court Office processed:
  - Provincial Offences Briefs – 2,428 in 2025 to date
  - Criminal Briefs – 2,863\* in 2025 to date

Bill C-48 (*An Act to amend the Criminal Code (bail reform)*), continues to challenge our service. While it 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, the costs associated with bail breaches and those being granted release for repeat apprehensions significantly impacts costs for Kingston Police.

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The legislation is much-needed, however there are also additional costs downloaded to policing agencies as a result 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, 2025-November 18, 2025, are noted below:

- 1,303 total charges laid for breach of probation
- 30 breaches in relation to s. 810 and 811 of the Criminal Code
- 801 total charges laid for breach of recognizance/undertaking
  
- Building Maintenance: The 705 Division Street facility, now over 15 years old, has its maintenance contracted through the City. Despite numerous cost-saving measures, inflation continues to drive up contracted service costs. Space limitations have reached capacity, prompting a space planning study to address future needs. We are continuing to collaborate with City and agency partners on planning a new dedicated training facility to ensure compliance with legislated training requirements and support operational readiness.
  
- 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 are taken to recycle/re-use equipment where possible. This unit holds two public auctions each year.
  
- Training Unit: increased training demands/requirements as in-person training has returned, resulting in increased travel costs. The increased training requirements stemming from the *Community Safety and Policing Act* has placed further demands on the Training Unit. Mental Health Crisis Response training and carbine use training was rolled out to all officers in 2025. As well, new Special Constable training mandates increased the course to 7 weeks, requiring specialized and dedicated instructors. 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: following regional discussions on crowd management requirements, Kingston Police has initiated the development of its own Public Order Unit. This step responds to evolving legislative standards and lessons learned from provincial inquiries into major mass gatherings. Work is underway to secure specialized equipment, deliver advanced training, and ensure full compliance with operational and legal requirements. Establishing this capability will strengthen our readiness for large-scale events and enhance public safety.

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- Records Unit: fully staffed by civilians. Service requests are proportionate to the calls for service within the organization. Among the most impactful services, between January 1, 2025, and November 17, 2025, the following requests were processed:
  - Legislative/Operational (non-cost recovery):
    - Probation and Parole Reports – 862 (approximately 215 hours)
    - Children’s Aid Society Reports – 759 (approximately 100 hours)
    - Office of the Children’s Lawyer – 39 (approximately 215 hours)
    - Records Suspensions – 68 (approximately 68 hours)
    - Freedom of Information Requests – 55 (approximately 150 hours)
  - Legislative/Operational (paid/cost recovery):
    - Occurrence Report Requests – 1,385 (approximately 700 hours)
    - Criminal Records Check – 12,000 requests
    - 3<sup>rd</sup> Party Criminal Records Check – 8,500 requests
    - Fingerprint Destruction – 53 requests (approximately 53 hours)
  - Records Suspension Checks – 66 requests (approximately 33 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 2026-2029 Human Resources budget is referenced below. This reflects 2.47% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	446,324	579,724	133,400	596,515	613,811	631,625
Materials, Supplies & Fees	109,891	121,358	11,467	133,077	134,928	136,765
Contracted Services	651,295	711,770	60,475	785,348	810,509	826,124
<b>Total Expenditures</b>	1,207,510	1,412,852	205,342	1,514,941	1,559,247	1,594,513
<b>Net Budget</b>	1,207,510	1,412,852	205,342	1,514,941	1,559,247	1,594,513
<b>By Program</b>						
Administration	1,207,510	1,412,852	205,342	1,514,941	1,559,247	1,594,513
<b>Net Budget</b>	1,207,510	1,412,852	205,342	1,514,941	1,559,247	1,594,513

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 2025, and to date the following have been completed:

- **36 competitions (12 still ongoing)**
  - 21 civilians (4 carried over from 2024)
  - 10 sworn internal
  - 4 recruit intakes (March, June, September, December)
  - 1 experienced constable (rolling intakes)
- **1,110 applications screened**
  - 98 internal
  - 1,012 external
- **51 internal transfers (processed through competitions) & new members hired**
  - 23 internal transfers
    - 9 civilians
    - 11 sworn

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- 3 civilians to new recruits
- 28 new members
  - 17 civilians
  - 9 new recruits
  - 2 experienced constables

An increased budget allocation has been requested for Human Resources to expand the staffing complement to address planning and implementation of key human resource modernization initiatives, including:

- Implementation of a Human Resources Information System (HRIS)
- Development and rollout of a Performance Management System
- Support for Talent Management and Succession Planning
- Support change management and staff training related to HR system/process updates

### **Strategic Benefits**

- Morale and Retention
  - Implementing modern HR practices, such as performance management and talent development, supports employee engagement and morale.
- Operational Efficiency
  - A modern HRIS would reduce manual processing, improve data accuracy, and support data-driven decision making.
- Risk Mitigation
  - Improved documentation, performance management, and talent strategies will support compliance and reduce exposure to human capital risk.
- Alignment with Policing Objectives
  - Professional and supported staff are fundamental to a high-performing, accountable police service.

## Appendix C

### Operational Support Division

The 2026-2029 Operational Support Division budget is referenced below. This reflects 6.71% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(200,000)	-	200,000	-	-	-
Provincial Subsidies	(35,460)	(35,460)	-	(35,460)	(35,460)	(35,460)
<b>Total Revenue</b>	<b>(235,460)</b>	<b>(35,460)</b>	<b>200,000</b>	<b>(35,460)</b>	<b>(35,460)</b>	<b>(35,460)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,469,277	3,661,970	192,693	4,036,682	4,170,169	4,300,966
Materials, Supplies & Fees	131,483	138,578	7,095	141,025	141,387	141,755
Contracted Services	77,440	79,090	1,650	81,764	82,963	84,188
<b>Total Expenditures</b>	<b>3,678,200</b>	<b>3,879,638</b>	<b>201,438</b>	<b>4,259,471</b>	<b>4,394,519</b>	<b>4,526,908</b>
<b>Net Budget</b>	<b>3,442,740</b>	<b>3,844,178</b>	<b>401,438</b>	<b>4,224,011</b>	<b>4,359,059</b>	<b>4,491,448</b>
<b>By Program</b>						
Administration	319,267	317,844	(1,423)	329,094	340,034	349,870
Media Relations Unit	167,016	179,013	11,997	185,901	191,786	197,328
Professional Standards	447,950	465,941	17,991	483,304	498,271	518,828
Community Volunteers	23,395	23,800	405	24,216	24,645	25,082
Community Response Unit	1,347,406	1,665,375	317,969	1,968,615	2,033,886	2,094,749
Traffic Unit	1,137,706	1,192,205	54,499	1,232,881	1,270,436	1,305,590
<b>Net Budget</b>	<b>3,442,740</b>	<b>3,844,178</b>	<b>401,438</b>	<b>4,224,011</b>	<b>4,359,059</b>	<b>4,491,448</b>

- 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:
    - Youth Criminal Justice Act (YCJA) Coordinator/Youth Programs
    - Urban Foot Patrol
    - Media Relations (manages day-to-day media inquiries and releases, playing a pivotal role in corporate communications and messaging through various social media platforms)

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- 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
  - provide escorts and assistance at numerous special events
  - maintain and provide crash data reporting
  - assist Human Resources with applicant driving evaluations
  - operating the Command Post
  - in-house training for both Traffic Safety officers as well as officers in other units throughout the service
  - utilizing remote piloted aircraft to assist with missing person callouts, crime scene mapping, and demos

The Youth in Policing Initiative will be held again in 2026; this grant-funded program offers teens an opportunity to learn about policing.

## Appendix C

### Patrol and Communications Division

The 2026-2029 Patrol & Communications Division budget is referenced below. This reflects 39.91% of the 2026 net operating budget.

	2025 Approved Budget	2026 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	21,472,777	22,096,717	623,940	23,999,729	24,875,431	25,780,514
Material, Supplies & Fees	465,620	478,862	13,242	496,730	503,225	509,850
Contracted Services	273,400	274,108	708	274,830	275,567	276,318
<b>Total Expenditures</b>	22,211,797	22,849,687	637,890	24,771,289	25,654,223	26,566,682
<b>Net Budget</b>	22,211,797	22,849,687	637,890	24,771,289	25,654,223	26,566,682
<b>By Program</b>						
General Patrol	16,043,304	16,601,724	558,420	18,261,371	18,931,733	19,655,145
Canine Unit	386,358	401,586	15,228	418,364	435,621	447,375
Emergency Response Unit	2,338,554	2,440,739	102,185	2,557,635	2,639,927	2,715,882
Communications Unit	2,883,581	2,983,388	99,807	3,104,240	3,209,574	3,302,955
Mass Gatherings	560,000	422,250	(137,750)	429,679	437,368	445,325
<b>Net Budget</b>	22,211,797	22,849,687	637,890	24,771,289	25,654,223	26,566,682

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 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:
  - 55 times to date in 2025 (November 18), as compared to 60 times total in 2024
    - 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, call volumes have largely stayed the same, with a slight projected increase for 2025:

2023	66,481
2024	65,512
Decrease (2024 over 2023)	<b>-1.46%</b>
2025 (January 1 to October 31)	54,791
Projected increase (2025 over 2024)	<b>0.36%</b>

Certain call types, such as Mental Health, are frequent and require longer periods of time spent on the call:

<b>Mental Health Calls</b>	
2024	992
2025 (January 1 to October 31)	901
Projected increase (assuming 1,081 calls)	<b>8.98%</b>

The forecasts for future years include the addition of five officers 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 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 2026-2029 Criminal Investigation Unit budget is referenced below. This reflects 12.61% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(156,500)	(156,500)	-	(156,500)	(156,500)	(156,500)
Provincial Subsidies	-	-	-	-	-	-
<b>Total Revenue</b>	<u>(156,500)</u>	<u>(156,500)</u>	<u>-</u>	<u>(156,500)</u>	<u>(156,500)</u>	<u>(156,500)</u>
<b>Expenditures</b>						
Salaries, Wages & Benefits	6,505,009	6,943,684	438,675	7,586,934	7,848,295	7,716,461
Materials, Supplies & Fees	121,624	124,056	2,432	124,998	125,449	125,908
Contracted Services	277,000	307,000	30,000	312,060	340,182	343,366
<b>Total Expenditures</b>	<u>6,903,633</u>	<u>7,374,741</u>	<u>471,108</u>	<u>8,023,991</u>	<u>8,313,925</u>	<u>8,185,735</u>
<b>Net Budget</b>	<u>6,747,133</u>	<u>7,218,241</u>	<u>471,108</u>	<u>7,867,491</u>	<u>8,157,425</u>	<u>8,029,235</u>
<b>By Program</b>						
Administration	106,909	112,098	5,190	118,434	121,995	125,025
Forensic Imaging & Retrieval	556,027	578,647	22,619	601,057	622,451	642,015
General	5,308,511	5,720,658	412,147	6,305,280	6,545,101	6,370,832
Assignment CID						
Technical Services Unit	775,685	806,837	31,152	842,720	867,878	891,362
<b>Net Budget</b>	<u>6,747,133</u>	<u>7,218,241</u>	<u>471,108</u>	<u>7,867,491</u>	<u>8,157,425</u>	<u>8,029,235</u>

The Division has been assigned 2,070 cases to date in 2025, 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 2026-2029 Special Services Unit budget is referenced below. This reflects 6.77% of the 2026 net operating budget.

	2025 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,284,738)	(1,149,738)	135,000	(1,149,738)	(1,149,738)	(1,149,738)
Provincial Subsidies	-	-	-	-	-	-
<b>Total Revenue</b>	<b>(1,284,738)</b>	<b>(1,149,738)</b>	<b>135,000</b>	<b>(1,149,738)</b>	<b>(1,149,738)</b>	<b>(1,149,738)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,445,589	4,659,545	213,956	4,859,971	5,019,896	5,125,671
Materials, Supplies & Fees	49,530	62,061	12,531	63,592	63,628	63,660
Contracted Services	301,150	306,305	5,155	306,464	306,628	306,796
<b>Total Expenditures</b>	<b>4,796,269</b>	<b>5,027,910</b>	<b>231,642</b>	<b>5,230,026</b>	<b>5,390,151</b>	<b>5,496,127</b>
<b>Net Budget</b>	<b>3,511,531</b>	<b>3,878,172</b>	<b>366,642</b>	<b>4,080,288</b>	<b>4,240,413</b>	<b>4,346,389</b>
<b>By Program</b>						
Administration	86,418	553,823	467,404	566,796	577,990	588,472
Drug Unit	1,166,771	1,234,673	67,903	1,278,531	1,317,868	1,354,381
Street Crime	774,342	813,862	39,520	852,314	878,905	903,724
JFO Services	186,811	(82,579)	(269,391)	(32,307)	3,891	38,053
Intelligence	1,297,189	1,358,394	61,206	1,414,954	1,461,760	1,461,760
<b>Net Budget</b>	<b>3,511,531</b>	<b>3,878,172</b>	<b>366,642</b>	<b>4,080,288</b>	<b>4,240,413</b>	<b>4,346,389</b>

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

2025 Seizures to date	CAD (\$)	Drugs (\$ value) *	Firearms
Drug Enforcement Unit	55,545	799,491	2
Street Crime Unit	15,000	624,385	2
<b>Total</b>	<b>70,545</b>	<b>1,423,876</b>	<b>4</b>

\*Value of the drugs is determined from local trends and a Provincial model for current street/market prices

This Division has several 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 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)

## **Appendix C**

- Penitentiary Squad
- Provincial Weapons Enforcement Unit (PWEU)
- Provincial Guns and Gangs Unit
- Regional Intelligence Coordinator
- Provincial Strategy combatting Human Trafficking
- Correctional Service Canada-UAV-Drone Task Force

## Appendix C

### Information Technology

The 2026-2029 Information Technology budget is referenced below. This reflects 4.98% of the 2026 net operating budget.

	2026 Approved Budget	2026 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	737,106	996,524	259,417	1,033,681	1,069,698	1,106,314
Materials, Supplies & Fees	322,805	333,060	10,255	343,568	352,335	361,371
Contracted Services	1,491,228	1,521,053	29,825	1,551,474	1,582,504	1,614,154
<b>Total Expenditures</b>	<u>2,551,140</u>	<u>2,850,637</u>	<u>299,497</u>	<u>2,928,723</u>	<u>3,004,537</u>	<u>3,081,838</u>
<b>Net Budget</b>	2,551,140	2,850,637	299,497	2,928,723	3,004,537	3,081,838
<b>By Program</b>						
Administration	2,551,140	2,850,637	299,497	2,928,723	3,004,537	3,081,838
<b>Net Budget</b>	2,551,140	2,850,637	299,497	2,928,723	3,004,537	3,081,838

The Information Technology (IT) Division is responsible for the ongoing support of all 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. Technology costs have risen significantly in recent years, driven primarily by software licensing and maintenance agreements under Contracted Services, and hardware expenses under Materials, Supplies and Fees.

**Appendix D**

**15 Year Capital Plan**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	Total
<b>Police</b>																
POL - Replacement Vehicles	1,425,000	1,275,000	1,470,000	1,900,000	1,170,000	1,390,000	1,295,000	1,145,000	1,400,000	1,230,000	1,345,000	1,280,000	1,450,000	1,195,000	1,195,000	20,165,000
POL - IT Projects	250,000	1,300,000	1,500,000	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,400,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000	19,750,000
POL - Critical Incident Management Equipment	250,000	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	150,000	2,350,000
POL - Protective Gear	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	200,000	3,050,000
POL - Building	125,000	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	1,525,000
	<b>2,300,000</b>	<b>3,025,000</b>	<b>3,420,000</b>	<b>3,850,000</b>	<b>2,920,000</b>	<b>3,140,000</b>	<b>3,045,000</b>	<b>2,895,000</b>	<b>3,150,000</b>	<b>3,080,000</b>	<b>3,195,000</b>	<b>3,130,000</b>	<b>3,400,000</b>	<b>3,145,000</b>	<b>3,145,000</b>	<b>46,840,000</b>
<b>Financing</b>																
Reserve Funds																
Facility Repair Reserve Fund	125,000	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	1,525,000
Police Equipment Reserve Fund	2,175,000	2,925,000	3,320,000	3,750,000	2,820,000	3,040,000	2,945,000	2,795,000	3,050,000	2,980,000	3,095,000	3,030,000	3,300,000	3,045,000	3,045,000	45,315,000
Total Reserve Funds	<b>2,300,000</b>	<b>3,025,000</b>	<b>3,420,000</b>	<b>3,850,000</b>	<b>2,920,000</b>	<b>3,140,000</b>	<b>3,045,000</b>	<b>2,895,000</b>	<b>3,150,000</b>	<b>3,080,000</b>	<b>3,195,000</b>	<b>3,130,000</b>	<b>3,400,000</b>	<b>3,145,000</b>	<b>3,145,000</b>	<b>46,840,000</b>
<b>Total Financing</b>	<b>2,300,000</b>	<b>3,025,000</b>	<b>3,420,000</b>	<b>3,850,000</b>	<b>2,920,000</b>	<b>3,140,000</b>	<b>3,045,000</b>	<b>2,895,000</b>	<b>3,150,000</b>	<b>3,080,000</b>	<b>3,195,000</b>	<b>3,130,000</b>	<b>3,400,000</b>	<b>3,145,000</b>	<b>3,145,000</b>	<b>46,840,000</b>

## Downtown Kingston BIA 2026 Approved Budget

Projected Revenues 2026	2026 Approved Budget
<b>Revenue Total</b>	<b>\$ 2,341,204</b>
<b>1. Levy 2026</b>	<b>\$ 1,618,570</b>
<b>2. Supplementary Revenue</b>	<b>\$ 722,633</b>
Operations	\$ 272,183
Events - Programming	\$ 408,750
Marketing - Communications	\$ 17,700
Business - Community Support	\$ 24,000
<b>Projected Expenses 2026</b>	
<b>Operations Total</b>	<b>\$ 733,687</b>
Labour Cost	\$ 412,269
Human Resources	\$ 4,203
Office Rent and Utilities	\$ 90,240
Office Supplies, Services and Equipment	\$ 13,932
Clean and Safe	\$ 52,417
Welcoming Streets	\$ 17,654
Communication and Technology	\$ 22,780
Meetings and Travel	\$ 12,320
Professional Services	\$ 71,272
Banking and Taxes	\$ 600
Contingency	\$ 36,000
<b>Marketing/Communications Total</b>	<b>\$ 478,587</b>
Labour Cost	\$ 236,333
Web Development	\$ 25,500
Advertising & Promotion	\$ 93,300
Content Creation	\$ 38,800
Collateral	\$ 45,000
Sponsorships	\$ 20,600
Brand Promotion	\$ 19,054
<b>Events Total</b>	<b>\$ 791,734</b>
Labour Cost	\$ 280,058
Artists Expenses	\$ 78,180
Event Expenses	\$ 80,300
Blockbuster Events *NEW*	\$ 272,500
Logistical Expenses	\$ 31,900
Volunteer Expenses	\$ 6,500
Purchases for Resale	\$ 20,416
Permits and Licenses	\$ 7,800
Event support	\$ 8,080
Contingency & Miscellaneous	\$ 6,000
<b>Business-Community Development Total</b>	<b>\$ 337,195</b>
Labour Cost	\$ 194,195
Signage and wayfinding improvements	\$ 7,500
Business Recruitment and Retention	\$ 52,000
Community Engagement and Outreach	\$ 64,000
Data capture, Studies and Analysis	\$ 19,500
<b>Expenses Total</b>	<b>\$ 2,341,204</b>
<b>Revenue Total</b>	<b>\$ 2,341,204</b>
<b>Expenses Total</b>	<b>\$ 2,341,204</b>
<b>Short or Over</b>	<b>\$ (0)</b>
Levy	\$ 1,618,570
Additional Revenue Sources*	\$ 722,633
<b>Budget 2026</b>	<b>\$ 2,341,204</b>

October 6, 2025

AA-023-25

Via e-mail

Ms. Janet Jaynes  
**City of Kingston**  
216 Ontario Street  
Kingston ON K7L 2Z3

Dear Ms. Jaynes,

**Re: Cataraqi Conservation 2026 Budget – Draft for Review**

The Cataraqi Conservation Board has approved a draft budget for 2026 to be circulated to member municipalities for review. Pending feedback, the draft budget will be brought forward for approval at the December 3, 2025, Cataraqi Conservation Board meeting. Attached you will find Cataraqi Conservation's Proposed 2026 Operating Budget - Summary ([Attachment # 1](#)), Proposed 2026 Municipal Apportionments ([Attachment #2](#)), Proposed 10-year Project Forecast for 2026 to 2035 ([Attachment # 3](#)); and Proposed Multi-year Forecast 2026-2029 ([Attachment # 4](#)).

In total the apportionment from eleven member municipalities, as shown on Attachment # 2, will provide \$3.44 million toward a proposed \$6.90 million Cataraqi Conservation 2026 Operating Budget. Other sources of funding include revenues from fees, government grants, internal recoveries, and partnerships. The apportionment percentage for each member municipality is based upon current value assessment figures provided by the Ontario Ministry of Natural Resources. Special apportionments 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 Apportionments are split based on Category 1 – Mandatory Services, Category 2 – Municipal Services, and Category 3 – Locally Supported Services.

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 4.64% increase toward corporate and Category 1 services for the draft Operating Budget reflects a 2.64% 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 2026 apportionment for the City of Kingston is \$2,106,605, which represents a 3.31% increase over 2025. See Table 1, Proposed 2026 Apportionment Amounts for the City of Kingston.

**Table 1.** Proposed 2026 Apportionment Amounts for the City of Kingston

<b>Category</b>	<b>2025</b>	<b>2026</b>	<b>\$ Change</b>	<b>% Change</b>
Category 1 and Corporate Services: General Apportionment	1,750,784	1,832,382	81,598	4.66%
Category 1 Specific Properties: Special Apportionment	217,185	204,435	-12,750	-5.87%
Category 1 Water Control Structures: Special Apportionment	10,850	11,285	435	4.01%
Category 2 Municipal Water Control Structures: Special Apportionment	3,710	3,860	150	4.04%
Category 3 Locally Supported Services General Apportionment	56,545	54,643	-1,902	-3.36%
<b>TOTAL</b>	<b>\$2,039,074</b>	<b>\$2,106,605</b>	<b>\$67,531</b>	<b>3.31%</b>

Cataraqi Conservation is mindful of the financial challenges faced by its member municipalities. In this context, all aspects of Cataraqi Conservation operation budget 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 (see Attachment #4).

Cataraqui Conservation would welcome the opportunity to present the proposed 2026 budget, forecast and upcoming initiatives to Council. In the interim, if the municipality would like to discuss Cataraqui Conservation's proposed budget or any aspect of its services, we would be pleased to do so.

Should you have any questions about the above, please feel free to give me a call at 613-546-4228 x. 248.

Yours truly,

*(original signed by)*

David Ellingwood  
General Manager

DE/dc

Attachments:

- 1) Proposed 2026 Operating Budget - Summary (Draft for Review)
- 2) Proposed 2026 Cataraqui Municipal Apportionments Capital Projects 10-year Forecast (Draft for Review)
- 3) Proposed 10-year Project Forecast for 2026 to 2035 (Draft for Review)
- 4) Proposed Multi-year Forecast 2026-2029

cc: Mr. Don Amos, Cataraqui Conservation Municipal Representative  
Ms. Lanie Hurdle, CAO  
Ms. Desiree Kennedy, Chief Financial Officer and Treasurer  
Ms. Cathy Lewis, Administrative Assistance Finance  
Mr. Gary Oosterhof, Cataraqui Conservation Municipal Representative  
Ms. Lisa Osanic, Cataraqui Conservation Municipal Representative  
Ms. Wendy Stephen, Cataraqui Conservation Municipal Representative  
Ms. Christina Wallace, Administrative Assistant

**Cataraqi Region Conservation Authority**  
**Draft 2026 Operating Budget - Summary**  
 September 24, 2025

	2025			2026			2025			2026		
	Restated Budget	Draft Budget	(Increase)/ Decrease	% Change	Internal Recoveries	Budget Net	Internal Recoveries	Budget Net	Internal Recoveries	Budget Net	Internal Recoveries	Budget Net
<b>Revenues</b>												
Municipal Apportionments												
General Levy - Corporate & Category 1 Services (Operating)	(2,672,250)	(2,806,450)	(134,200)	-5.0%	-	(2,672,250)	-	(2,672,250)	-	(2,806,450)	-	(2,806,450)
General Levy - Corporate & Category 1 Services (Capital)	(97,000)	(91,400)	5,600	5.8%	-	(97,000)	-	(97,000)	-	(91,400)	-	(91,400)
General Levy - Category 2 - Municipal Apportionment	-	-	-	0.0%	-	-	-	-	-	-	-	-
General Levy - Category 3 - Locally Supported Services (Operating)	(85,945)	(82,835)	3,110	3.6%	-	(85,945)	-	(85,945)	-	(82,835)	-	(82,835)
General Levy - Category 3 - Locally Supported Services (Capital)	(2,500)	(2,625)	(125)	-5.0%	-	(2,500)	-	(2,500)	-	(2,625)	-	(2,625)
Special Levy - Category 1 - Specific Properties (Operating)	(230,470)	(214,080)	16,390	7.1%	-	(230,470)	-	(230,470)	-	(214,080)	-	(214,080)
Special Levy - Category 1 - Specific Properties (Capital)	(48,535)	(53,950)	(5,415)	-11.2%	-	(48,535)	-	(48,535)	-	(53,950)	-	(53,950)
Special Levy - Category 1 - Water Control Structures (Operating)	(44,000)	(45,398)	(1,398)	-3.2%	-	(44,000)	-	(44,000)	-	(45,398)	-	(45,398)
Special Levy - Category 1 - Water Control Structures (Capital)	(37,070)	(125,935)	(88,865)	-239.7%	-	(37,070)	-	(37,070)	-	(125,935)	-	(125,935)
Special Levy - Category 2 - Water Control Structures (Operating)	(10,785)	(11,115)	(330)	-3.1%	-	(10,785)	-	(10,785)	-	(11,115)	-	(11,115)
Special Levy - Category 2 - Water Control Structures (Capital)	(9,020)	(9,485)	(465)	-5.2%	-	(9,020)	-	(9,020)	-	(9,485)	-	(9,485)
Special Levy - Category 3 - Locally Supported Services	-	-	-	0.0%	-	-	-	-	-	-	-	-
<b>Total Municipal Levies</b>	<b>(3,237,575)</b>	<b>(3,443,273)</b>	<b>(205,698)</b>	<b>-6.4%</b>	<b>-</b>	<b>(3,237,575)</b>	<b>-</b>	<b>(3,237,575)</b>	<b>-</b>	<b>(3,443,273)</b>	<b>-</b>	<b>(3,443,273)</b>
<b>Government Transfers</b>												
Federal	-	-	-	0.0%	-	-	-	-	-	-	-	-
Provincial	(263,931)	(261,151)	2,780	1.1%	-	(263,931)	-	(263,931)	-	(261,151)	-	(261,151)
<b>Total Government Transfers</b>	<b>(263,931)</b>	<b>(261,151)</b>	<b>2,780</b>	<b>1.1%</b>	<b>-</b>	<b>(263,931)</b>	<b>-</b>	<b>(263,931)</b>	<b>-</b>	<b>(261,151)</b>	<b>-</b>	<b>(261,151)</b>
<b>Authority Generated</b>												
Fees	(739,000)	(703,660)	35,340	4.8%	-	(739,000)	-	(739,000)	-	(703,660)	-	(703,660)
Other (Operating)	(884,305)	(895,550)	(11,245)	-1.3%	-	(884,305)	-	(884,305)	-	(895,550)	-	(895,550)
Other (Capital)	(76,407)	(55,435)	20,972	27.4%	-	(76,407)	-	(76,407)	-	(55,435)	-	(55,435)
Reserve Transfer	(167,765)	(153,150)	14,615	8.7%	-	(167,765)	-	(167,765)	-	(153,150)	-	(153,150)
Internal Recoveries (Operating)	(1,365,170)	(1,306,685)	58,485	4.3%	(1,365,170)	(1,365,170)	(1,300,685)	(1,365,170)	(1,300,685)	(1,306,685)	(1,300,685)	(1,306,685)
Internal Recoveries (Capital)	(83,000)	(84,140)	(1,140)	-1.4%	(83,000)	(84,140)	(84,140)	(83,000)	(84,140)	(84,140)	(84,140)	(83,000)
<b>Total Authority Generated</b>	<b>(3,315,647)</b>	<b>(3,198,620)</b>	<b>117,027)</b>	<b>3.5%</b>	<b>(1,448,170)</b>	<b>(3,198,620)</b>	<b>(1,448,170)</b>	<b>(3,198,620)</b>	<b>(1,448,170)</b>	<b>(3,198,620)</b>	<b>(1,448,170)</b>	<b>(3,198,620)</b>
<b>Total Revenues</b>	<b>(6,817,153)</b>	<b>(6,903,044)</b>	<b>(85,891)</b>	<b>-1.3%</b>	<b>(1,448,170)</b>	<b>(6,903,044)</b>	<b>(1,448,170)</b>	<b>(6,903,044)</b>	<b>(1,448,170)</b>	<b>(6,903,044)</b>	<b>(1,448,170)</b>	<b>(6,903,044)</b>

**Cataraqi Region Conservation Authority**  
**Draft 2026 Operating Budget - Summary**  
 September 24, 2025

	2025			2026			2025			2026		
	Restated Budget	Draft Budget	(Increase)/ Decrease	% Change	Internal Payments	Budget Net	Internal Payments	Budget Net	Internal Payments	Budget Net	Internal Payments	Budget Net
<b>Expenses - Corporate Services</b>												
Corporate Services												
100: General Manager's Office	418,050	418,100	50	0.0%	47,100	370,950	46,450	370,950	46,450	371,650	46,450	371,650
150: Full Authority Board	10,680	12,250	1,570	14.7%	7,480	3,200	8,550	3,200	8,550	3,700	8,550	3,700
200: Corporate Services	144,675	145,375	700	0.5%	143,700	975	93,150	975	93,150	52,225	975	52,225
205: Human Resources	40,350	41,500	1,150	2.9%	30,300	10,500	28,900	10,500	28,900	12,600	10,500	12,600
210: Information Technology	337,850	332,865	(4,985)	-1.5%	9,970	327,880	10,065	327,880	10,065	322,800	10,065	322,800
220: Finance	259,250	247,900	(11,350)	-4.4%	28,900	230,350	25,650	230,350	25,650	222,250	25,650	222,250
230: Communication	202,400	206,300	3,900	2.9%	11,600	190,800	12,000	190,800	12,000	196,300	12,000	196,300
600: Corporate Financing	500,625	327,515	(173,110)	-34.6%	31,450	469,175	11,700	469,175	11,700	315,815	11,700	315,815
<b>Total Corporate Services</b>	<b>1,913,880)</b>	<b>1,733,805)</b>	<b>(180,075)</b>	<b>-9.4%</b>	<b>310,500)</b>	<b>1,603,380)</b>	<b>236,465)</b>	<b>1,603,380)</b>	<b>236,465)</b>	<b>1,497,340)</b>	<b>236,465)</b>	<b>1,497,340)</b>
<b>Expenses - Category 1 Services</b>												
Conservation Lands & Operations												
300: Conservation Lands	319,850	330,100	10,250	3.2%	58,500	261,350	62,950	261,350	62,950	267,150	62,950	267,150
310: Operations & Maintenance	400,045	385,825	(14,220)	-3.6%	14,095	385,950	15,675	385,950	15,675	370,150	15,675	370,150
<b>Total Conservation Lands &amp; Operations</b>	<b>719,895)</b>	<b>715,925)</b>	<b>(3,970)</b>	<b>-0.6%</b>	<b>72,595)</b>	<b>647,300)</b>	<b>78,625)</b>	<b>647,300)</b>	<b>78,625)</b>	<b>637,300)</b>	<b>78,625)</b>	<b>637,300)</b>
Conservation Areas												
331: Little Cataraqi Creek Conservation Area (LCCA)	88,330	88,810	480	0.5%	67,845	20,485	58,150	20,485	58,150	30,660	58,150	30,660
332: Mac Johnson Wildlife Area (MJWA)	76,120	83,250	7,130	9.4%	39,400	36,720	46,450	36,720	46,450	36,800	46,450	36,800
333: Lemoine Point Conservation Area (LPCA)	174,075	158,870	(15,205)	-8.7%	128,830	45,245	112,870	45,245	112,870	46,000	45,245	46,000
334: Marble Rock Conservation Area (MRCA)	5,080	4,840	(240)	-4.7%	3,560	1,520	3,290	1,520	3,290	1,550	3,290	1,550
335: Parrott's Bay Conservation Area (PBCA)	38,900	39,430	530	1.4%	31,020	7,880	32,350	7,880	32,350	7,980	32,350	7,980
336: Owl Woods Conservation Area (OWCA)	2,680	3,050	370	13.8%	1,890	790	2,260	790	2,260	790	2,260	790
337: Gould Lake Conservation Area (GLCA)	15,225	19,665	4,440	29.2%	11,075	4,150	14,010	4,150	14,010	5,655	14,010	5,655
338: Lyn Valley Conservation Area (LVCA)	31,150	32,545	1,395	4.5%	16,215	13,910	12,375	13,910	12,375	3,840	12,375	3,840
339: Marshlands Conservation Area (MCA)	77,240	71,125	(6,115)	-7.9%	56,890	20,350	50,575	20,350	50,575	20,550	50,575	20,550
340: Cataraqi Trail	23,720	20,325	(3,395)	-14.3%	16,225	15,250	4,775	15,250	4,775	15,550	4,775	15,550
350: Miscellaneous Properties	21,275	18,810	(2,465)	-11.6%	16,225	5,050	13,735	5,050	13,735	5,075	13,735	5,075
352: Boat Ramps, Access Points & Docks	567,010	556,935	(10,075)	-1.8%	391,840	175,170	388,615	175,170	388,615	188,320	388,615	188,320
<b>Total Conservation Areas</b>	<b>470,365)</b>	<b>450,580)</b>	<b>(19,785)</b>	<b>-4.2%</b>	<b>93,660)</b>	<b>376,705)</b>	<b>83,465)</b>	<b>376,705)</b>	<b>83,465)</b>	<b>367,115)</b>	<b>83,465)</b>	<b>367,115)</b>
Facilities & Fleet												
361: LCCA Outdoor Centre	73,250	76,330	3,080	4.2%	29,100	44,150	29,890	44,150	29,890	46,440	29,890	46,440
362: LCCA Administration Facility	237,725	216,555	(21,170)	-8.9%	12,550	225,175	4,000	225,175	4,000	212,555	4,000	212,555
363: LCCA Workshop	21,020	23,500	2,480	11.8%	11,320	9,700	13,400	9,700	13,400	10,100	13,400	10,100
390: MJWA Outdoor Centre	4,835	4,755	(80)	-1.7%	1,835	3,000	1,630	3,000	1,630	3,125	1,630	3,125
391: MJWA Workshop	8,220	7,390	(830)	-10.1%	3,440	4,780	3,610	4,780	3,610	3,780	3,610	3,780
392: LPCA Workshop	10,815	8,730	(2,085)	-19.3%	4,765	6,050	2,685	6,050	2,685	6,045	2,685	6,045
393: Lemoine Point Native Plant Nursery (LPNPN)	103,950	102,810	(1,140)	-1.1%	30,300	73,650	300	73,650	300	10,210	300	10,210
450: Fleet	470,365	450,580	(19,785)	-4.2%	93,660	376,705	83,465	376,705	83,465	367,115	83,465	367,115
<b>Total Facilities &amp; Fleet</b>	<b>1,644,166)</b>	<b>1,809,613)</b>	<b>165,447)</b>	<b>10.1%</b>	<b>397,931)</b>	<b>1,246,235)</b>	<b>418,376)</b>	<b>1,246,235)</b>	<b>418,376)</b>	<b>1,391,237)</b>	<b>418,376)</b>	<b>1,391,237)</b>
Education & Public Programming												
232: Public Programming	86,483	87,810	1,328	1.5%	22,620	63,863	25,320	63,863	25,320	62,490	25,320	62,490
235: Education	45,625	49,549	3,924	8.6%	5,770	39,855	7,131	39,855	7,131	42,418	7,131	42,418
<b>Total Education &amp; Public Programming</b>	<b>132,108)</b>	<b>137,359)</b>	<b>5,251)</b>	<b>4.0%</b>	<b>28,390)</b>	<b>103,718)</b>	<b>32,451)</b>	<b>103,718)</b>	<b>32,451)</b>	<b>104,908)</b>	<b>32,451)</b>	<b>104,908)</b>
Watershed Management												
500: Watershed Planning & Engineering	212,075	229,860	17,785	8.4%	67,150	144,925	74,885	144,925	74,885	154,975	74,885	154,975
510: Development Review	805,600	838,800	33,200	4.1%	140,300	665,300	143,585	665,300	143,585	695,215	143,585	695,215
520: Engineering	229,950	249,350	19,400	8.4%	16,550	213,400	17,000	213,400	17,000	232,350	17,000	232,350
525: Water Resource Management	54,875	56,701	1,826	3.3%	54,175	700	55,790	700	55,790	911	55,790	911
550: Watershed Science	134,436	230,452	96,016	71.4%	35,856	98,580	52,016	98,580	52,016	178,436	52,016	178,436
560: Drinking Water Source Protection	207,230	204,450	(2,780)	-1.3%	83,900	123,330	75,100	123,330	75,100	129,350		

**Cataraqui Region Conservation Authority**  
**Draft 2026 Operating Budget - Summary**  
September 24, 2025

	2025	2026			2025	2026	2025	2026
	Restated Budget	Draft Budget	Increase/ (Decrease)	% Change	Internal Payments	Draft Internal Payments	Budget Net	Draft Budget Net
<b>Expenses - Category 3 Services</b>								
<b>Education &amp; Public Programming</b>								
232: Public Programming - Active Recreation	201,793	204,890	3,098	1.5%	52,780	59,080	149,013	145,810
366: Sugar Shack	2,810	2,785	(25)	-0.9%	1,200	1,160	1,610	1,625
235: Education - Active Recreation	136,875	148,646	11,771	8.6%	17,310	21,394	119,565	127,253
<b>Total Education &amp; Public Programming</b>	<b>341,478</b>	<b>356,321</b>	<b>14,844</b>	<b>4.3%</b>	<b>71,290</b>	<b>81,634</b>	<b>270,188</b>	<b>274,688</b>
<b>Watershed Management</b>								
550: Watershed Science - Local Monitoring	33,609	57,613	24,004	71.4%	8,964	13,004	24,645	44,609
<b>Total Watershed Management</b>	<b>33,609</b>	<b>57,613</b>	<b>24,004</b>	<b>71.4%</b>	<b>8,964</b>	<b>13,004</b>	<b>24,645</b>	<b>44,609</b>
<b>Stewardship</b>								
320: Forestry	582,400	604,800	22,400	3.8%	27,350	23,000	555,050	581,800
364: Cold Storage	2,000	4,060	2,060	103.0%	500	2,340	1,500	1,720
<b>Total Stewardship</b>	<b>584,400</b>	<b>608,860</b>	<b>24,460</b>	<b>4.2%</b>	<b>27,850</b>	<b>25,340</b>	<b>556,550</b>	<b>583,520</b>
<b>Total Expenses - Category 3 Services</b>	<b>959,487</b>	<b>1,022,794</b>	<b>63,308</b>	<b>6.6%</b>	<b>108,104</b>	<b>119,978</b>	<b>851,383</b>	<b>902,817</b>
<b>Total Expenses - Operating</b>	<b>6,461,695</b>	<b>6,483,524</b>	<b>21,829</b>	<b>0.3%</b>	<b>1,448,170</b>	<b>1,384,825</b>	<b>5,013,525</b>	<b>5,098,699</b>
<b>Total Expenses (transfers to reserves) - Capital Projects</b>	<b>355,458</b>	<b>422,020</b>	<b>66,562</b>	<b>-18.7%</b>	<b>-</b>	<b>-</b>	<b>355,458</b>	<b>422,020</b>
<b>Total Expenses</b>	<b>6,817,153</b>	<b>6,905,544</b>	<b>88,391</b>	<b>1.3%</b>	<b>1,448,170</b>	<b>1,384,825</b>	<b>5,368,983</b>	<b>5,520,719</b>

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**Cataraqui Region Conservation Authority**  
**Proposed Multi-year Forecast for 2026 to 2029**

(September 24, 2025)

<b>Apportionment % Change (Operating + Capital combined)</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
General Apportionment (Corporate + Category 1, 2, 3)	4.4%	4.5%	3.2%	3.3%
Special Apportionment - (Category 1 Specific Properties)	-3.9%	2.5%	3.0%	3.5%
Special Apportionment (Category 1, 2 Water Control Structures)	90.3%	6.2%	2.2%	3.0%
<b>OVERALL CHANGE</b>	<b>6.4%</b>	<b>4.4%</b>	<b>3.1%</b>	<b>3.3%</b>

*Notes:*

- Salary grid review in 2027 may impact 2028 forecast
- Substantial 2026 increase in water control structure due to upcoming safety studies and capital infrastructure costs
- 1% of Overall Change for 2026 and 2027 due to Administration Facility Transition expenses



**2026 Capital Budget and  
Funding Request**

**External Agencies**

	<b>2026 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-Branch Revitalization (Shared)	100,000	-	87,000	Library Capital Reserve Fund	-	-	13,000	County of Frontenac
LIB-Facility Repairs	30,000	-	30,000	Library Capital Reserve Fund				
LIB-Shared IS&T	146,100	-	127,107	Library Capital Reserve Fund			18,993	County of Frontenac
<b>Library Total</b>	<b>276,100</b>	<b>-</b>	<b>244,107</b>		<b>-</b>	<b>-</b>	<b>31,993</b>	
<b>Police</b>								
POL - Replacement Vehicles	1,425,000	-	1,425,000	Police Equipment Reserve Fund				
POL - IT Projects	250,000	-	250,000	Police Equipment Reserve Fund				
POL - Critical Incident Management Equipment	250,000	-	250,000	Police Equipment Reserve Fund				
POL - Protective Gear	250,000	-	250,000	Police Equipment Reserve Fund				
POL - Building	125,000	-	125,000	Facilities Repair Reserve Fund				
<b>Police Total</b>	<b>2,300,000</b>	<b>-</b>	<b>2,300,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	

	<b>2026 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>Kingston Access Services</b>		-						
KAS - Replacement of KAS Vehicles	880,000	-	880,000	KAS Equipment Reserve Fund				
KAS - New KAS Vehicles	230,000				230,000			
KAS - Dispatch License Expansion	20,000	-	20,000	KAS Equipment Reserve Fund				
KAS - Camera System Upgrades	15,000	-	15,000	KAS Equipment Reserve Fund				
<b>Kingston Access Services Total</b>	<b>1,145,000</b>	-	<b>915,000</b>		<b>230,000</b>	-	-	
<b>Agencies and Boards Total</b>	<b>3,721,100</b>	-	<b>3,459,107</b>		<b>230,000</b>	-	<b>31,993</b>	