

AGENDA

Special Meeting

Kingston Frontenac Public Library Board

November 3, 2022 at 4:30 PM

Virtual Format (with livestream)

The Kingston Frontenac Public Library acknowledges that our work takes place on the traditional territories of the Algonquin, Anishinaabe, Haudenosaunee and Huron-Wendat and is home to Shabot Obaadjiwan First Nation, one of ten communities that make up the Algonquins of Ontario. We acknowledge the Mohawks of the Bay of Quinte and recognize that our region is home to First Nations, Métis, and Inuit from across Turtle Island, as well as Indigenous Peoples from other areas of the world.

1. Call to Order / Regrets
2. Adoption of the Agenda
3. Disclosure of Conflict of Interest

Consent Agenda

4. Monitoring Reports
 - 4.1. Financial Planning and Budgeting (attached) **(report added)**
5. Motion to accept Consent Agenda (motion)

Action Agenda

6. Items Removed from the Consent Agenda for Discussion
 - 6.1.
7. Action Items
 - 7.1. Closed Meeting to discuss the following item(s): (motions)
 - a. Labour Relations or Employee Negotiations
 - 7.2. Budget Approval Consent - 2023 Operating and Capital Budgets (attached) **(report and budgets added)** (motions)

Other Business

8.

Adjournment and Next Meeting

Regular Board Meeting, Wednesday, November 16, 2022 at 4:30 p.m., Virtual Format
(with livestream)

KFPL Monitoring Report to the Board

Executive Limitation Policy L-4

Financial Planning and Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Ends policies, the requirements of the *Public Libraries Act*, 1990, c.P.44, risk fiscal jeopardy nor fail to be derived from a multi-year plan.

Accordingly, the Chief Librarian may not cause or allow budgeting which:

- 1. Contains too little information to enable accurate projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.**

CEO Interpretation: I interpret “contains too little information to enable accurate projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions” to mean that a draft operating budget with projected revenues and expenses as well as year over year comparison with the current year, 15-year capital plan with project details and a report outlining budget planning assumptions is provided to the Library Board. The reports outline material changes to the expenditure and revenue lines.

Compliance will be demonstrated when the draft operating budget with the information described above, 15-year capital plan and budget planning assumptions report are presented to the Library Board.

Evidence:

- a. The draft consolidated 2023 operating budget is included with this Board package.
- b. The 15-year capital plan is included with this Board package.
- c. A report outlining budget planning assumptions is included with this Board package.

- 2. Is inadequate for a consolidated budget presentation or a cost centre budget presentation.**

CEO Interpretation: I interpret “is inadequate for a consolidated budget or cost centre budget presentation” to mean that a draft consolidated budget is presented to the Library Board with sufficient explanations of changes and assumptions.

Compliance will be demonstrated when the draft consolidated operating budget and accompanying, sufficiently detailed, report is presented to the Board.

Evidence:

- a. The draft consolidated 2023 operating budget is included with this Board package.
- b. A report outlining budget planning assumptions is included with this Board package.

3. Plans the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.

CEO Interpretation: I interpret “plans the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period” to mean that revenues and expenditures are projected based on year over year comparisons and on any projected/planned material changes to library facilities, programs, and services.

Compliance will be demonstrated when year over year comparisons as well as a report outlining budget planning assumptions are provided to the Library Board

Evidence:

- a. The draft operating budget with year over year comparisons and a report outlining the budget planning assumptions is included with this Board package.

4. Provides less than an amount adequate for the following Board prerogatives: (see Evidence)

CEO Interpretation: The draft operating budget includes funding for the items described below.

Compliance will be demonstrated when funding for the items described below is included in the draft operating budget.

Evidence:

- a. Board development including funds for training, and attendance at conferences and workshops is included in the Education and Training budget line.
- b. Fiscal audit and other third party monitoring are included in the Professional Services budget line.

- c. Board and Committee meetings are included in the Miscellaneous Expenses line.
 - d. Board insurance is included in the Insurance line.
 - e. Other undertakings that may be approved by the Board are included in the Miscellaneous Expenses line.
-

I hereby present my monitoring report on Executive Limitation Policy L-4, Financial Planning and Budgeting.

I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless stated otherwise.

A handwritten signature in black ink, appearing to read 'LC', is positioned above the printed name and date.

Laura Carter, CEO/Chief Librarian
October 28, 2022

KFPL Report to the Board

Subject: 2023 Operating and Capital Budgets
Prepared by: L. Carter, Chief Librarian / Chief Executive Officer
Date of meeting: November 3, 2022

Background:

The Kingston Frontenac Public Library is a union library board established under the authority of the *Public Libraries Act R.S.O. 1990, P.44* (PLA) and the agreement between the City of Kingston and County of Frontenac (formerly Frontenac Management Board). Under the agreement the City of Kingston shall be responsible for 87% of the cost and the County of Frontenac and four Townships shall be responsible for 13% of the cost.

The Library receives funding from the City of Kingston to operate and maintain the five branches in the City. Facility costs for the City of Kingston branches are not part of the 87%/13% funding formula. The four Frontenac Townships are responsible for operating and maintaining the County branches. These costs do not appear in KFPL's operating budget.

The Library Board is responsible for the preparation and recommendation of a draft budget to be presented to the City of Kingston and County of Frontenac Councils for approval (PLA s.24 (1)).

Section 24 (6) of the PLA states that "a union board shall submit with its estimates a statement as to the proportion of the estimates that is to be charged to each of the municipalities, and if the estimates of the board are approved or amended and approved by the councils of the municipalities representing more than one-half of the population of the area for which the board was established, they are binding on all the municipalities".

Budget Process and Allocations:

City of Kingston

The Library received correspondence from Desirée Kennedy, Chief Financial Officer and City Treasurer of the City of Kingston dated August 10, 2022 providing information for the 2023 budget process. As part of its strategic planning process in 2019, Council approved a tax rate increase of 1.3% in 2023, plus an annual 1% for capital purposes. Budget forecasts prepared by City departments and agencies in 2022 for 2023 showed a forecasted tax rate increased of 4.3%, representing a \$2.2 million gap between the forecasts and the target set by Council. Agencies and board were asked to assist the City

in finding solutions to this gap.

The City has also asked that the budget submission be multi-year, including a detailed 2023 operating budget as well as forecasts through to 2026 and a 15-year capital expenditure plan.

Budget Synopsis

Budget pressures

- High rate of inflation
- Demand for physical materials hasn't dropped commensurate with the increase in demand for online collections/resources. The COVID-19 pandemic has impacted circulation of physical materials, but the lasting effect is still unknown
- Rising costs of e-books, e-audiobooks, and other digital resources, independent of inflationary increases.
- Requests for additional hours, services, and online products/resources. 40% of people surveyed for the Library Facilities Plan identified additional hours as a service priority.
- Impact of the value of the Canadian dollar on buying power
- Decreased self-generated revenues, such as room rental and photocopying and printing revenues.

2023 Draft Operating Budget

Revenues

- The Library's draft 2023 budget calls for an overall increase of 4.81% (\$400,391) with a 5.30% (\$368,544) increase from the City of Kingston and a 4.67% (\$42,376) increase from the County of Frontenac over 2022 figures. The total draft operating budget for 2022 is \$8,732,033. This increase is higher than was previously projected for 2022.
- The Ministry of Tourism, Culture and Sport has not announced any changes to the public library operating grant (PLOG) for 2023-2024. The PLOG remains budgeted at \$297,138.
- Revenues include \$15,000 from the County of Frontenac to contribute to the costs of providing administration and technical services at the Central Branch. The amount is based on the area of the Central Branch used to provide administration and technical services and calculated using the 87/13% funding formula.

- Facility rental revenues are being reduced to reflect the slower than expected resumption of room rentals coming out of the pandemic.

Expenditures

- Salaries, wages, and benefits lines have increased by 5.30% (\$328,154) and reflect the negotiated and projected staff increases for 2023. Because inflation is much higher than anticipated when the 2022 budget was developed, this increase reflects that gap between what was included in 2022 budget and the final 2023 wage increase. Overtime is increasing by 9.61% - reflecting the wage increase and some additional costs for Programming and Outreach and Systems. Benefit costs are showing an 8.28% (\$120,408). Retiree benefits have decreased 34.47% (\$11,787) due to a number of retired staff members turning 65 in 2022.
- The library materials lines are showing a 0.54% decrease because subscriptions (BrowseAloud for website accessibility and Syndetics for item covers, synopsis and reviews that appear in the catalogue) have been moved to Contracted Services. The actual increase is 1.00% (\$10,819) Note that this increase is lower than inflation and has been for several years. In switching back to OverDrive for eBooks, eAudiobooks and magazines, however, the Library is saving on platform fees, which can be used for content. eBook, eAudiobook and other content fees have been moved out of electronic resources and into the population materials lines, leaving only subscription costs for products such as Ancestry, LinkedIn Learning and Mango Languages in electronic resources.
- Shared system-wide expenditures have increased by 2.35% (\$17,186), largely due to an increase in insurance costs, contracted services and due to increased maintenance costs of various software licenses. Internet expenses have also increased, as grant funding has been exhausted for the wireless internet hotspots, and they are now included in the operating budget.
- Facilities expenditures (City of Kingston branches) have increased by 12.26% (\$59,965) due to projected increases in utilities costs and inflationary increases in Contracted Services. Funds have also been added for preventative maintenance of HVAC systems.

Operating Budget Projections

- The 2024 operating budget projection calls for an overall increase of 2.99%.
- The 2025 operating budget projection calls for an overall increase of 3.09%.
- The 2026 operating budget projection calls for an overall increase of 2.98%.

2023 Draft Capital Budget

Shared costs are calculated using the 87% / 13% funding formula.

Branch revitalization (shared)

- **Rural Branches**\$13,000
 - Furniture replacement and recommendations in Library Facilities Plan
- **Urban Branches**
 - Furniture and equipment.....\$87,000

Technology (shared)

- Software/Equipment upgrades.....\$100,000

Facility repairs (unshared)

- Various projects across City branches.....\$122,000

Library Capital Requests included in the Facilities Management & Construction Services Budget

Library staff and staff from the City of Kingston's Facilities Management & Construction Services (FMCS) department have been working collaboratively and closely for the past several years. As the owner of buildings from which the Library operates, the City has obligations to meet Greenhouse Gas (GHG) reduction targets and a legal obligation when construction projects require a Canadian Construction Documents Committee (CCDC) contract. FMCS staff are currently managing the Bishop's House Project at the Central Branch and window replacements and curtain wall repairs at the Isabel Turner Branch.

Beginning in 2022, there was agreement between the Library and FMCS that major projects and projects that relate to the building envelope, such as roof works and windows, along with HVAC and building automation system upgrades would be managed by FMCS and will be included in their budgets. The Library will continue to request funds for functional capital projects and will continue to work closely with City staff ensure capital requests coordinate.

The draft 15-year capital plan outlining projects planned by City of Kingston FMCS is also attached to this report. Included in the FMCS 2023 draft capital budget, subject to Council approval, are the following Library projects:

- **Central Branch**
 - Capital Maintenance\$10,000
- **Isabel Turner Branch**
 - Architectural and Engineering for Renovations.....\$500,000

- Curtainwall repairs \$340,000
- Capital Maintenance \$10,000
- **Calvin Park Branch**
 - Roof and Building Envelope Repairs \$150,000
 - Capital Maintenance \$10,000
- **Pittsburgh Branch**
 - Drainage Projects \$30,000
 - Capital Maintenance \$10,000
- **Rideau Heights Branch**
 - Capital Maintenance \$10,000

Recommendations:

That the Kingston Frontenac Public Library Board receive and approve the 2023 operating and capital estimates.

That the Kingston Frontenac Public Library Board receive the operating budget projections for 2024, 2025 and 2026.

That the Kingston Frontenac Public Library Board receive and approve the 15-year capital plan.

That the Kingston Frontenac Public Library Board direct the Chief Librarian/CEO to forward the 2023 operating and capital estimates, operating budget projections for 2024, 2025 and 2026 and the 15-year capital plan to the City of Kingston and County of Frontenac.

Next Steps

Pending KFPL Board approval of the 2023 operating and capital budget estimates, operating projections and the 15-year capital plan will be sent to the City of Kingston and the County of Frontenac. Budget presentations to both Councils will take place in early 2023.

Kingston Frontenac Public Library
2023 Draft Operating Budget

Account	Account Description	2023	2022	Variance	% Variance
EXPENSES					
Staff Costs					
710100	Salaries and wages	3,311,167	3,180,357	130,810	4.11%
710115	Part-Time Wages	1,210,772	1,155,956	54,816	4.74%
710116	Pages Part-Time Wages	349,547	311,584	37,963	12.18%
710200	Overtime	39,763	36,276	3,487	9.61%
720210	Payroll benefits	1,574,402	1,453,993	120,408	8.28%
720215	Retirees benefits	36,744	56,074	-19,330	-34.47%
720280	WSIB	300	300	0	0.00%
Total Staff Costs		6,522,694	6,194,539	328,154	5.30%
Collection Material					
730300	Adult popular mat'ls	550,000	400,000	150,000	37.50%
730305	Child/youth pop mat'ls	184,000	170,200	13,800	8.11%
730310	Electronic resources	140,382	312,200	-171,818	-55.03%
730315	Serials	36,000	32,896	3,104	9.44%
Total Collection Material		910,382	915,296	-4,914	-0.54%
Branch Operations - System-Wide					
730205	General Supplies	60,000	60,000	0	0.00%
730210	Vehicle repairs & maintenance	5,000	5,400	-400	-7.41%
730215	Vehicle fuels and lubricants	9,400	9,000	400	4.44%
730400	Computer Equipment	78,535	78,535	0	0.00%
730410	Software	12,765	9,000	3,765	41.83%
730420	Furniture and fixtures	12,250	12,250	0	0.00%
730500	Advertising	11,500	9,000	2,500	27.78%
730515	Telephones/Cell Phones	31,739	33,136	-1,396	-4.21%
730515	Internet Connectivity	40,626	37,518	3,108	8.28%
730710	Fees, subscription, membership	12,650	12,100	550	4.55%
730720	Mileage	11,300	11,300	0	0.00%
730730	Education and training	40,600	40,600	0	0.00%
730805	Miscellaneous Expenses	7,500	7,500	0	0.00%
730855	Delivery, postage & shipping	7,500	8,000	-500	-6.25%
740005	Professional services	26,500	26,500	0	0.00%
740020	Contracted services - system wide	316,964	309,605	7,360	2.38%
740030	Programs	24,370	26,870	-2,500	-9.30%
750005	Equipments rentals	9,448	9,648	-200	-2.07%
750110	Interest & Service Charges	2,500	2,500	0	0.00%
780300	Allocated Insurance	28,600	24,100	4,500	18.67%
Total Branch Operations - System-wide		749,747	732,561	17,186	2.35%
Facilities					
710325	Protective clothing	2,026	2,000	26	1.30%
730205	Cleaning supplies	27,351	27,000	351	1.30%
730400	Tools & Equipment	10,200	10,200	0	0.00%
730800	Repairs & maintenance	10,660	10,200	460	4.51%
730820	Water and Sewer	19,015	12,625	6,390	50.61%
730825	Natural Gas	54,950	59,838	-4,888	-8.17%
730830	Electricity	211,490	204,632	6,858	3.35%
740020	Contracted Services	213,518	162,750	50,768	31.19%
Total Facilities		549,210	489,245	59,965	12.26%
Total Expenditures		8,732,033	8,331,642	400,391	4.81%

Projections															
2024	2023	Variance	% Variance	2025	2024	Variance	% Variance	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance
3,426,378	3,311,167	115,211	3.48%	3,512,406	3,426,378	86,028	2.51%	3,600,638	3,512,406	88,232	2.51%	3,688,870	3,600,638	88,232	2.51%
1,200,200	1,210,772	-10,572	-0.87%	1,227,204	1,200,200	27,004	2.25%	1,254,816	1,227,204	27,612	2.25%	1,282,428	1,254,816	27,612	2.25%
357,412	349,547	7,865	2.25%	365,454	357,412	8,042	2.25%	373,676	365,454	8,223	2.25%	381,898	373,676	8,223	2.25%
40,805	39,763	1,043	2.62%	41,755	40,805	950	2.33%	42,731	41,755	976	2.34%	43,707	42,731	976	2.34%
1,659,905	1,574,402	85,504	5.43%	1,742,900	1,659,905	82,995	5.00%	1,830,045	1,742,900	87,145	5.00%	1,917,190	1,830,045	87,145	5.00%
29,458	36,744	-7,286	-19.83%	30,931	29,458	1,473	5.00%	32,477	30,931	1,547	5.00%	34,023	32,477	1,547	5.00%
300	300	0	0.00%	300	300	0	0.00%	300	300	0	0.00%	300	300	0	0.00%
6,714,458	6,522,694	191,764	2.94%	6,920,950	6,714,458	206,492	3.08%	7,134,684	6,920,950	213,734	3.09%	7,348,418	7,134,684	213,734	3.09%
560,000	550,000	10,000	1.82%	575,000	560,000	15,000	2.68%	588,000	575,000	13,000	2.26%	601,000	588,000	13,000	2.26%
187,900	184,000	3,900	2.12%	192,900	187,900	5,000	2.66%	197,500	192,900	4,600	2.38%	202,100	197,500	4,600	2.38%
142,703	140,382	2,321	1.65%	149,594	142,703	6,891	4.83%	153,557	149,594	3,963	2.65%	157,520	153,557	3,963	2.65%
37,080	36,000	1,080	3.00%	38,192	37,080	1,112	3.00%	39,338	38,192	1,146	3.00%	40,484	39,338	1,146	3.00%
927,683	910,382	17,301	1.90%	955,687	927,683	28,003	3.02%	978,395	955,687	22,709	2.38%	1,001,103	978,395	22,709	2.38%
60,000	60,000	0	0.00%	60,000	60,000	0	0.00%	60,000	60,000	0	0.00%	60,000	60,000	0	0.00%
5,000	5,000	0	0.00%	5,000	5,000	0	0.00%	5,000	5,000	0	0.00%	5,000	5,000	0	0.00%
9,400	9,400	0	0.00%	9,400	9,400	0	0.00%	9,400	9,400	0	0.00%	9,400	9,400	0	0.00%
79,000	78,535	465	0.59%	79,000	79,000	0	0.00%	79,000	79,000	0	0.00%	79,000	79,000	0	0.00%
13,148	12,765	383	3.00%	13,542	13,148	394	3.00%	13,949	13,542	406	3.00%	14,343	13,949	406	3.00%
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%
11,500	11,500	0	0.00%	11,500	11,500	0	0.00%	11,500	11,500	0	0.00%	11,500	11,500	0	0.00%
32,691	31,739	952	3.00%	33,672	32,691	981	3.00%	34,682	33,672	1,010	3.00%	35,692	34,682	1,010	3.00%
41,844	40,626	1,219	3.00%	43,100	41,844	1,255	3.00%	44,393	43,100	1,293	3.00%	45,686	44,393	1,293	3.00%
12,650	12,650	0	0.00%	12,650	12,650	0	0.00%	12,650	12,650	0	0.00%	12,650	12,650	0	0.00%
11,300	11,300	0	0.00%	11,300	11,300	0	0.00%	11,300	11,300	0	0.00%	11,300	11,300	0	0.00%
40,600	40,600	0	0.00%	40,600	40,600	0	0.00%	40,600	40,600	0	0.00%	40,600	40,600	0	0.00%
7,500	7,500	0	0.00%	7,500	7,500	0	0.00%	7,500	7,500	0	0.00%	7,500	7,500	0	0.00%
7,500	7,500	0	0.00%	7,500	7,500	0	0.00%	7,500	7,500	0	0.00%	7,500	7,500	0	0.00%
26,500	26,500	0	0.00%	26,500	26,500	0	0.00%	26,500	26,500	0	0.00%	26,500	26,500	0	0.00%
347,827	316,964	30,863	9.74%	368,982	347,827	21,154	6.08%	385,206	368,982	16,225	4.40%	401,430	385,206	16,225	4.40%
24,700	24,370	330	1.35%	25,000	24,700	300	1.21%	25,300	25,000	300	1.20%	25,600	25,300	300	1.20%
9,648	9,448	200	2.12%	9,648	9,648	0	0.00%	9,648	9,648	0	0.00%	9,648	9,648	0	0.00%
2,500	2,500	0	0.00%	2,500	2,500	0	0.00%	2,500	2,500	0	0.00%	2,500	2,500	0	0.00%
29,458	28,600	858	3.00%	30,342	29,458	884	3.00%	31,252	30,342	910	3.00%	32,162	31,252	910	3.00%
785,017	749,747	35,270	4.70%	809,985	785,017	24,968	3.18%	830,130	809,985	20,144	2.49%	850,275	830,130	20,144	2.49%
2,052	2,026	26	1.30%	2,079	2,052	27	1.30%	2,106	2,079	27	1.30%	2,133	2,106	27	1.30%
27,707	27,351	356	1.30%	28,067	27,707	360	1.30%	28,432	28,067	365	1.30%	28,797	28,432	365	1.30%
10,200	10,200	0	0.00%	10,200	10,200	0	0.00%	10,200	10,200	0	0.00%	10,200	10,200	0	0.00%
10,872	10,660	212	1.99%	11,091	10,872	218	2.01%	11,312	11,091	222	2.00%	11,533	11,312	222	2.00%
19,681	19,015	666	3.50%	20,369	19,681	689	3.50%	21,082	20,369	713	3.50%	21,795	21,082	713	3.50%
59,346	54,950	4,396	8.00%	64,094	59,346	4,748	8.00%	69,221	64,094	5,127	8.00%	74,348	69,221	5,127	8.00%
219,950	211,490	8,460	4.00%	228,748	219,950	8,798	4.00%	237,897	228,748	9,150	4.00%	246,945	237,897	9,150	4.00%
216,412	213,518	2,894	1.36%	219,363	216,412	2,773	1.36%	222,371	219,363	3,008	1.37%	225,379	222,371	3,008	1.37%
566,220	549,210	17,010	3.10%	584,010	566,220	17,613	3.18%	602,622	584,010	18,612	3.19%	621,234	602,622	18,612	3.19%
8,993,378	8,732,033	261,345	2.99%	9,270,632	8,993,378	277,254	3.08%	9,545,831	9,270,632	275,199	2.97%	9,821,030	9,545,831	275,199	2.97%

Account	Account Description	2023	2022	Variance	% Variance	2024	2023	Variance	% Variance	2025	2024	Variance	% Variance	2026	2025	Variance	% Variance
REVENUES																	
Provincial Funding																	
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%
Total Provincial Funding		-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%
Self-Generated Funding																	
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	-23,275	-23,465	190	-0.81%	-23,275	-23,275	0	0.00%	-23,375	-23,275	-100	0.43%	-23,375	-23,375	0	0.00%
630585	Fines/Damages	-10,400	-10,400	0	0.00%	-11,000	-10,400	-600	5.77%	-11,000	-11,000	0	0.00%	-11,500	-11,000	-500	4.55%
630775	Non-Resident Fees	-9,000	-9,339	339	-3.63%	-9,000	-9,000	0	0.00%	-9,300	-9,000	-300	3.33%	-9,300	-9,300	0	0.00%
630950	Facility Rentals	-35,000	-45,000	10,000	-22.22%	-35,000	-35,000	0	0.00%	-40,000	-35,000	-5,000	14.29%	-40,000	-40,000	0	0.00%
640450	Donations	-11,000	-11,000	0	0.00%	-12,000	-11,000	-1,000	9.09%	-12,000	-12,000	0	0.00%	-13,000	-12,000	-1,000	8.33%
660270	Expenditure Recovery	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%
670730	Miscellaneous Revenue exempt	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%
Total Self-Generated Funding		-168,675	-179,204	10,529	-5.88%	-170,275	-168,675	-1,600	0.95%	-175,675	-170,275	-5,400	3.17%	-177,175	-175,675	-1,500	0.85%
Municipal Funding																	
610300	County of Frontenac	-948,834	-906,458	-42,376	4.67%	-977,986	-948,834	-29,152	3.07%	-1,008,874	-977,986	-30,888	3.16%	-1,039,820	-1,008,874	-30,947	3.07%
610526	City of Kingston	-7,317,386	-6,948,842	-368,544	5.30%	-7,547,979	-7,317,386	-230,593	3.15%	-7,788,946	-7,547,979	-240,966	3.19%	-8,031,698	-7,788,946	-242,752	3.12%
Total Municipal Funding		-8,266,220	-7,855,300	-410,920	5.23%	-8,525,965	-8,266,220	-259,745	3.14%	-8,797,819	-8,525,965	-271,854	3.19%	-9,071,518	-8,797,819	-273,699	3.11%
Total Revenue		-8,732,033	-8,331,642	-400,391	4.81%	-8,993,378	-8,732,033	-261,345	2.99%	-9,270,632	-8,993,378	-277,201	3.09%	-9,545,831	-9,270,632	-275,172	2.98%
Net Income (deficit)		0	0			0	0			0	0			0	0		

