



## Kingston Police

## Results to March 31, 2021

Actual Vs. Budget	2021	2021	Variances + Fav / - Unfav	Annual 2021	As a % of Total
	Three-Month Actual	Three-Month Budget			
<b>Revenues &amp; Recovery</b>	\$809,252	\$1,026,764	-\$217,512	\$4,107,055	
<b>Operating Expenditures</b>					
Salaries and Wages	\$9,453,172	\$9,729,086	\$275,914	\$38,916,343	85.96%
Supplies and Services	\$1,655,801	\$1,523,053	-\$132,748	\$6,092,210	13.46%
Contribution to Reserves	\$65,229	\$65,229	\$0	\$260,917	0.58%
<b>Total Operating Costs</b>	<b>\$11,174,202</b>	<b>\$11,317,368</b>	<b>\$143,167</b>	<b>\$45,269,470</b>	<b>100.0%</b>
<b>Net Cost</b>	<b>\$10,364,950</b>	<b>\$10,290,604</b>	<b>-\$74,346</b>	<b>\$41,162,415</b>	
	<b>Deficit</b>	<b>-\$74,346</b>			
	<b>As a percent</b>	<b>-0.72%</b>			

### Comments

The total net cost for the three months ending March 31, 2021, of \$10,365K, compared to a budget of \$10,291K, resulted in a deficit of \$74K or 0.7%.

Revenues for the three months ending March 31, 2021, of \$809K, compared to a budget of \$1,027K, provided an unfavourable variance of \$218K.

Revenues reflect the following variances from budget.

- ▶ Grants are \$299K unfavourable due to the following:
  - the approved 2021 Court Security and Prisoner Transportation Grant was further reduced by 5.4% or \$74K for 2021; and
  - the first quarter payment of \$321K was not received as at March 31, 2021, which resulted in the unfavourable variance.
- ▶ Alarm licensing revenue is \$13K favourable due to increased activity and monitoring in the first quarter.
- ▶ Paid duty is \$29K unfavourable, reflecting less activity.
- ▶ Expense recovery is \$166K favourable due to:
  - unbudgeted recoveries carried forward from 2019 related to various grants received but not spent; and
  - timing of receipts.
- ▶ Other revenues, such as background checks and auction proceeds, are \$69K unfavourable and have been impacted by the pandemic.

Operating expenditures for the three months ending March 31, 2021, of \$11,174K, compared to a budget of \$11,317K, provided a favourable variance of \$143K.

This may be attributed to the following.

- ▶ Salaries and wages provided a favourable variance of \$276K, which reflects:
  - overtime is favourable by only \$67K; this includes:
    - \$23K incurred supporting Patrol due to WSIB and sick leave absences; and
    - \$2K incurred over the St. Patrick's Day weekend that was not budgeted;
  - base wages are favourable by \$286K, reflecting hiring of fourth-class constables to replace retirees and new wage rate adjustments not in place until March 2021;
  - part-time wages are unfavourable by \$15K, reflecting backfilling required due to civilian retirements;
  - fringe benefits are unfavourable by \$89K because statutory benefit costs are higher during the first part of the year; and
  - paid duty is favourable by 27K due to fewer demands this year to date.
- ▶ Supplies and materials are unfavourable by \$133K, reflecting the timing of expenses. Notable items are:
  - contracted services are unfavourable by \$281K, reflecting the January payment of annual support contracts;
  - fuel is favourable by \$14K, reflecting lower usage as lockdowns continue to reduce out-of-town trips for training or prisoner transportation;
  - the education and training line is favourable by \$72K because most training continues to be delayed;
  - travel is favourable by \$17K because more events are being held using virtual platforms; and
  - the investigative services line is \$47K favourable because no new projects were recorded in the quarter.