



Kingston Police

Results to September 30, 2021

| Actual Vs. Budget | 2021 Nine-Month Actual | 2021 Nine-Month Budget | Variances + Fav / - Unfav | Annual 2021 | As a % of Total |
|--------------------------------|------------------------------|------------------------------|------------------------------|---------------------|--------------------|
| Revenues & Recovery | \$3,358,377 | \$3,080,291 | \$278,086 | \$4,107,055 | |
| Operating Expenditures | | | | | |
| Salaries and Wages | \$29,170,432 | \$29,187,257 | \$16,825 | \$38,916,343 | 85.96% |
| Supplies and Services | \$4,145,296 | \$4,569,158 | \$423,862 | \$6,092,210 | 13.46% |
| Contribution to Reserves | \$195,688 | \$195,688 | \$0 | \$260,917 | 0.58% |
| Total Operating Costs | \$33,511,416 | \$33,952,103 | \$440,687 | \$45,269,470 | 100.0% |
| Net Cost | \$30,153,039 | \$30,871,812 | \$718,773 | \$41,162,415 | |
| | Surplus | \$718,773 | | | |
| | As a percent | 2.33% | | | |

Comments

The total net cost for the nine months ending September 30, 2021, of \$30,153K, compared to a budget of \$30,872K, resulted in a surplus of \$719K or 2.3%.

Revenues for the nine months ending September 30, 2021, of \$3,358K, compared to a budget of \$3,080K, provided a favourable variance of \$278K.

Revenues reflect the following variances from budget.

- ▶ Grants of \$1,826K were recorded against a budget of \$1,583K, which provided a \$243K favourable variance as follows:
 - the 2021 Court Security and Prisoner Transportation Grant was reduced by 5.4% or \$74K for 2021. Three instalments have been received, with the last instalment expected in December. The reduction has resulted in an unfavourable grant variance of \$56K;
 - all funding has been fully received this year for the Community Safety and Policing (CSP) Grant; this created a \$180K favourable timing variance at month end; and
 - provincial grants of \$95K were received that were not budgeted, such as the Youth in Policing and CSP (provincial priorities) grants.
- ▶ Alarm licensing revenue is \$15K unfavourable; it is expected that end-of-year activity will offset this in the last quarter.
- ▶ Expense recovery is \$190K favourable due to timing of secondment recoveries and unbudgeted recoveries.
- ▶ Other revenues such as background checks and auction proceeds are \$110K unfavourable and have been impacted by the pandemic.
- ▶ Paid duty is unfavourable by \$30K since outstanding receivables of \$51K have not been recorded; this will be corrected by year-end.

Operating expenditures for the nine months ending September 30, 2021, of \$33,511K, compared to a budget of \$33,952K, provided a favourable variance of \$441K.

This may be attributed to the following.

- ▶ Salaries and wages provided a favourable variance of \$17K, which reflects:
 - overtime is unfavourable by \$136K, which includes:
 - \$46.7K incurred related to COVID activities;
 - \$2K incurred over the St. Patrick's Day weekend that was not budgeted;
 - \$13.7K incurred on shooting incident;
 - \$27.5K incurred on homicide investigation;
 - \$19.5K incurred on Project Stokes (Outlaws MC) investigation; and
 - \$124.4K incurred in the university district in September that was not budgeted;
 - base wages are favourable by \$299K, reflecting hiring of fourth-class to replace retirements;
 - part-time wages are unfavourable by \$66K, reflecting backfilling for civilian retirements;
 - fringe benefits are unfavourable by \$44K, but it is anticipated this will be on budget by year-end; and
 - paid duty is unfavourable by \$36K since activity levels have increased, including \$24K related to Queen's move-in week.
- ▶ Supplies and materials are favourable by \$423K, reflecting the timing of expenses. Notable items are:
 - fuel is favourable by \$25K; lockdowns continue to reduce out-of-town trips for training and prisoner transportation;
 - the education and training line is favourable by \$65K because most training continues to be delayed;
 - travel is favourable by \$53K, with more events being held using a virtual platform;
 - the investigative services line is \$107K favourable since no new projects were recorded in the quarter; and
 - the contracted services line is favourable by \$174K because the larger maintenance projects will be in the last quarter.