



## Kingston Police

## Results to September 30, 2022

Actual Vs. Budget	2022 Nine-Month Actual	2022 Nine-Month Budget	Variances + Fav / - Unfav	Annual 2022 Budget	As a % of Total
<b>Revenues &amp; Recovery</b>	\$3,342,442	\$3,126,692	\$215,750	\$4,168,923	
<b>Operating Expenditures</b>					
Salaries and Wages	\$30,403,656	\$29,977,802	-\$425,854	\$39,970,402	85.35%
Supplies and Services	\$4,996,108	\$4,945,044	-\$51,064	\$6,593,392	14.08%
Contribution to Reserves	\$199,600	\$199,601	\$1	\$266,134	0.57%
<b>Total Operating Costs</b>	<b>\$35,599,364</b>	<b>\$35,122,447</b>	<b>-\$476,917</b>	<b>\$46,829,928</b>	<b>100.0%</b>
<b>Net Cost</b>	<b>\$32,256,922</b>	<b>\$31,995,755</b>	<b>-\$261,167</b>	<b>\$42,661,005</b>	
	<b>Deficit</b>	<b>-\$261,167</b>			
	<b>As a percent</b>	<b>-0.82%</b>			

### Comments

The total net cost for the nine months ending September 30, 2022, of \$32,257K, compared to a budget of \$31,996K, resulting in a deficit of \$261K or 0.82%.

Revenues for the nine months ending September 30, 2022, of \$3,342K, compared to a budget of \$3,126K, provided an favourable variance of \$216K.

Revenues reflect the following variances from budget:

- ▶ Grants are \$372K favourable as additional grants not budgeted have been received such as the CSP Grant (Provincial & Local)
- ▶ Alarm licensing revenue totaling \$82K is \$17K unfavourable as activity levels have decreased.
- ▶ Paid duty is \$38K unfavourable reflecting less activity and payment timing.
- ▶ Expense recovery totaling \$755K is \$24K unfavourable, this reflects the timing of some seconded recoveries.
- ▶ Other revenues such as background checks and auction proceeds are \$77K unfavourable due to the timing of requirements.

Operating expenditures for the 9 months ending September 30, 2022, of \$35,599K, compared to a budget of \$35,122K, providing a unfavourable variance of \$477K.

This may be attributed to the following.

- ▶ Salaries and wages provided an unfavourable variance of \$426K, which reflects:
  - overtime is unfavourable by \$451K, this includes:
    - \$26K incurred supporting the freedom convoy protest which will be recovered.
    - \$83K incurred over the St. Patrick's Day weekend that was not budgeted, this compared to \$2K recorded in 2021.
    - \$87K incurred supporting 6 major incidents including 4 homicides and 2 incidents of a barricaded person
    - \$37K incurred during the slow role protests thru Kingston.
    - \$102K incurred on one investigative project that is now complete.
    - \$128K incurred at Queens during the month of September.
  - base wages are favourable by \$173K, reflecting the timing of the delayed 2022 wage increase on July 1, 2022.
  - part time wages are unfavourable by \$18K, reflecting backup demands due to full time sickness.
  - fringe benefits are unfavourable by \$145K, as statutory benefit costs are higher during the first part of the year; and
  - paid duty is favourable by \$15K, there have been fewer demands this year to date;
- ▶ Supplies and materials are unfavourable by \$51K, reflecting the timing of expenses. Notable items are:
  - contracted services are favourable by \$52K reflecting timing of fall maintenance projects
  - education and training is favourable by \$129K, training reflects less police college tuitions as more experienced officers were hired
  - travel is favourable by \$43K as people continue to stay home and more events become virtual.
  - Investigative services is \$204k unfavourable as a major investigative project was completed.
  - Utilities is favourable by \$94K as the invoicing is not complete as the impact of solar panels are factored into the billing process.
  - fuel is unfavourable by \$73K due to unforeseen pump prices.
  - uniforms are unfavourable by \$6K reflecting the timing of purchases
  - Professional services are unfavourable by \$69K due to unbudgeted spending on special projects.
  - Insurance is unfavourable by \$25K reflecting rate increases greater than budgeted.
  - All other spending totaling \$729K is favourable by \$8K indicating all other accounts are tracking close to budget.