



Kingston Police

Results to September 30, 2019

Actual Vs. Budget	2019 Nine-Month Actual	2019 Nine-Month Budget	Variations + Fav / - Unfav	Annual 2019	As a % of Total
Revenues & Recovery	\$3,038,597	\$3,075,827	-\$37,230	\$4,101,103	
Operating Expenditures					
Salaries and Wages	\$27,332,623	\$27,447,377	\$114,754	\$36,596,503	86.3%
Supplies and Services	\$3,528,178	\$4,149,423	\$621,245	\$5,532,564	13.1%
Contribution to Reserves	\$188,089	\$186,662	-\$1,427	\$248,882	0.6%
Total Operating Costs	\$31,048,890	\$31,783,462	\$734,572	\$42,377,949	100.0%
Net Cost	\$28,010,293	\$28,707,635	\$697,342	\$38,276,846	
	Surplus	\$697,342			
	As a percent	2.43%			

Comments

The total net cost for the nine months ending September 30, 2019, of \$28,010K, compared to a budget of \$28,707K, resulted in a surplus of \$697K or 2.43%.

Revenues for the nine months ending September 30, 2019, of \$3,039K, compared to a budget of \$3,076K, provided an unfavourable variance of \$37K.

Revenues are on budget; however, the following notable items should be considered.

- ▶ Government grants are \$336K unfavourable; this primarily reflects the uncertainty and timing around previous longstanding grant funding.
- ▶ Alarm licensing revenue is \$24K favourable due to increased activity and monitoring.
- ▶ Paid duty is \$52K unfavourable, reflecting less activity.
- ▶ Expense recovery is \$277K favourable due to:
 - annual recoveries for ICE and RIDE recorded provide a favourable timing variance of \$39K;
 - one-time Proceeds of Crime Grant focussed on a youth camp provided a favourable variance of \$41K;
 - grant funds of \$34K received to purchase drug detection equipment contributed to the favourable cost recovery;
 - reimbursement for cannabis-related expenses of \$48K provided favourable cost recovery;
 - reimbursement for cannabis enforcement seconded position was not budgeted, which provided a favourable variance of \$79K; and
 - unbudgeted insurance recoveries of \$44K contributed to a favourable cost-recovery variance.
- ▶ Other revenues, such as background checks and auction proceeds, provided a favourable variance of \$50K.

Operating expenditures for the nine months ending September 30, 2019, of \$31,049K, compared to a budget of \$31,784K, provided a favourable variance of \$734K.

This may be attributed to the following.

- ▶ Salaries and wages provided a favourable variance of \$115K, which reflects:
 - overtime is unfavourable by \$177K, which includes:
 - \$123K incurred due to staff shortages related to WSIB claims and sick leave;
 - \$40K incurred over the St. Patrick's Day weekend that was not budgeted;
 - \$18K incurred to deal with issues during Queen's Frosh Week and move-in;
 - \$8K incurred to support an RCMP investigation;
 - \$25K incurred on Project Sparrow (drugs and firearms); and
 - \$60K incurred to support cold case homicide investigation;
 - base wages are favourable by \$408K, reflecting:
 - \$99K favourability due to the timing of the 2019 wage increase;
 - \$218K favourability due to the timing of the budget allocation by month;
 - \$131K favourability due to vacancies; and
 - \$40K unfavourability due to unanticipated WSIB costs;
 - part-time wages are unfavourable by \$127K, reflecting the backfilling required due to staff vacancies;
 - fringe benefits are unfavourable by \$9K, reflecting the timing of statutory benefit costs, which are higher during the first part of the year; and
 - paid duty is favourable by 20K; there have been fewer demands this year to date.
- ▶ Supplies and materials are favourable by \$621K, reflecting the timing of expenses. Notable items are:
 - the maintenance and supplies line is \$535K favourable, since many scheduled maintenance projects are ongoing and are to be recorded this fiscal year (it is anticipated that this budget line will be slightly favourable at year-end);
 - fuel is favourable by \$56K, reflecting lower prices paid year to date;
 - the education and training line is unfavourable by \$74K; tuition paid for new recruits (although eventually recovered) has had a \$64K unfavourable impact to September;
 - utilities are favourable by \$26K, reflecting less usage due to the favourable weather and ongoing conservation efforts; and
 - the investigative services line is \$79K favourable because no new projects were recorded in the quarter.