

Kingston Police

Results to March 31, 2019



Actual Vs. Budget	2019 Three-Month Actual	2019 Three-Month Budget	Variances + Fav / - Unfav	Annual 2019	As a % of Total
Revenues & Recovery	\$814,278	\$1,025,276	-\$210,998	\$4,101,103	
Operating Expenditures					
Salaries and Wages	\$9,087,302	\$9,149,126	\$61,824	\$36,596,503	86.3%
Supplies and Services	\$1,177,760	\$1,383,141	\$205,381	\$5,532,564	13.1%
Contribution to Reserves	\$62,696	\$62,220	-\$476	\$248,882	0.6%
Total Operating Costs	\$10,327,758	\$10,594,487	\$266,729	\$42,377,949	100.0%
Net Cost	\$9,513,480	\$9,569,211	\$55,731	\$38,276,846	

Surplus **\$55,731**
As a percent **0.58%**

Comments

The total net cost for the three months ending March 31, 2019, of \$9,513K, compared to a budget of \$9,569K, resulted in a surplus of \$56K or 0.58%.

Revenues for the three months ending March 31, 2019, of \$814K, compared to a budget of \$1,025K, provided an unfavourable variance of \$211K.

Revenues are less than budgeted for the following reasons.

- ▶ Government grants are \$402K unfavourable; this primarily reflects the CSPT Grant first instalment of \$372,511 being outstanding at the end of the quarter.
- ▶ Alarm licensing revenue is \$19K favourable, because most invoicing is done during the first half of the year.
- ▶ Paid duty is \$23K unfavourable, since most activity is skewed to the summer period.
- ▶ Expense recovery is \$195K favourable due to the budget timing of certain receipts.

Operating expenditures for the three months ending March 31, 2019, of \$10,327K, compared to a budget of \$10,594K, provided a favourable variance of \$267K.

This may be attributed to the following.

- ▶ Salaries and wages provided a favourable variance of \$62K, which reflects:
 - overtime is unfavourable by \$109K, reflecting:
 - \$40K incurred over the St. Patrick's Day weekend that was not budgeted;
 - \$8K incurred to support an RCMP investigation;
 - \$45K incurred due to staff shortages related to WSIB claims and other absences;
 - \$25K incurred on Project Sparrow (drugs and firearms); and
 - \$60K incurred to support a cold case homicide investigation;
 - base wages are favourable by \$342K, reflecting:
 - a \$102K favourable variance that reflects the timing of the budgeted 2019 wage increase;
 - a \$93K favourable variance that reflects the timing of the budget allocation by month;
 - a \$65K favourable variance that reflects the replacement of first-class retirees with fourth-class recruits in January; and
 - a \$82K favourable variance that reflects vacancies;
 - part-time wages are unfavourable by \$34K; this reflects backfilling required due to staff vacancies;
 - fringe benefits are unfavourable by \$161K, reflecting the timing of statutory benefit costs, which are higher during the first half of the year; and
 - paid duty is favourable by 24K, because fewer demands were recorded in the first quarter as indicated above.
- ▶ The Supplies and Services line is favourable by \$205K, reflecting the timing of expenses. For example, the Maintenance and Supplies line is \$219K favourable because many scheduled maintenance projects are incurred during the last half of the fiscal year; it is anticipated that this budget line will be on budget at year-end.