



## Kingston Police

## Results to December 31, 2019

Actual Vs. Budget	2019	2019	Variances + Fav / - Unfav	As a % of Total
	12-Month Actual	12-Month Budget		
<b>Revenues &amp; Recovery</b>	\$4,572,093	\$4,101,103	\$470,990	
<b>Operating Expenditures</b>				
Salaries and Wages	\$37,485,009	\$36,596,503	-\$888,506	86.3%
Supplies and Services	\$5,092,011	\$5,532,564	\$440,553	13.1%
Contribution to Reserves	\$271,266	\$248,882	-\$22,384	0.6%
<b>Total Operating Costs</b>	<b>\$42,848,286</b>	<b>\$42,377,949</b>	<b>-\$470,337</b>	<b>100.0%</b>
<b>Net Cost</b>	<b>\$38,276,193</b>	<b>\$38,276,846</b>	<b>\$653</b>	
	<b>Surplus</b>	<b>\$653</b>		
	<b>As a percent</b>	<b>0.0017%</b>		

### Comments

The total net cost for the 12 months ending December 31 2019, of \$38,276.2K, compared to a budget of \$38,276.8K, resulted in a surplus of \$0.6K or 0.0017%.

Revenues for the 12 months ending December 31, 2019, of \$4,572K, compared to a budget of \$4,101K, provided a favourable variance of \$471K.

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

- ▶ Government grants are \$288K favourable; this primarily reflects additional grant funds not budgeted as follows:
  - additional \$53K from the Court Security and Prisoner Transportation Grant;
  - additional \$207K from the Ontario Cannabis Legalization Implementation Fund; and
  - Youth in Policing Initiative grant funding of \$15K.
- ▶ Alarm licensing revenue is \$21K favourable due to increased activity and monitoring.
- ▶ Paid duty is \$20K unfavourable, which reflects less activity.
- ▶ Expense recovery is \$150K favourable due to unbudgeted expense recovery as follows:
  - grant received for \$34K to purchase Draeger equipment (to detect impairment); and
  - recoveries of \$117K not budgeted in relation to an additional secondment.
- ▶ Other revenues such as background checks and auction proceeds provided a favourable variance from budget of \$32K.

Operating expenditures for the 12 months ending December 31, 2019, of \$42,848K, compared to a budget of \$42,378K, provided an unfavourable variance of \$470K.

This may be attributed to the following.

- ▶ Salaries and wages provided an unfavourable variance of \$888K, which reflects:
  - overtime is unfavourable by \$294K, which includes:
    - \$133K incurred due to staff shortages related to WSIB claims and sick leaves;
    - \$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);
    - \$60K incurred to support cold case homicide investigation;
    - \$14K incurred to cover downtown incident; and
    - \$18K incurred due to November airplane incident;
  - wages are unfavourable by \$557K, reflecting the impact of WSIB premiums and payment of retiring allowances;
  - part-time wages are unfavourable by \$192K, reflecting backfilling required due to staff vacancies;
  - fringe benefits are favourable by \$147K, reflecting a favourable rate as compared to budget; and
  - paid duty is favourable by \$8K due to fewer demands.
- ▶ Supplies and materials are favourable by \$440K, with the following notable spending variances.
  - The line was held on contracted services and supplies, providing a \$535K favourable variance.
    - Notable items: Related to building: \$56K.
    - Related to Information Services: \$395K.
  - Travel was favourable by \$51K, reflecting ongoing expense control.
  - Fuel is favourable by \$78K, reflecting lower prices paid (volume was on budget).
  - Investigative Services line is \$29K favourable because limited new projects were undertaken.
  - Education and training line is unfavourable by \$156K; tuitions paid for new recruits has had a \$137K unfavourable impact.
  - Insurance was unfavourable by \$88K, reflecting increased premiums paid.
- ▶ Contribution to reserves is unfavourable by \$22K, reflecting the transfer of capital recaptured on vehicle disposals back to the reserve.