



Kingston Police

Public Agenda Information Report

To: Kingston Police Service Board

From: Jarrod Stearns, Chair, Kingston Police Services Board
Scarlet Eyles, Director of Finance
Monica Purcell, Senior Financial Analyst

Subject: Board Operating Budget Status Update as of April 30, 2025

Date: June 19, 2025

Recommendation:

That the Operating Budget Status Update as of April 30, 2025, Report Number 25-32 is for information only.

Summary:

This information report provides a financial status update of the general operating budget for the Kingston Police Service Board as at April 30, 2025. Exhibits to the report provide detailed budget and actual information and resulting variances by expense with an overall net operating position which reflects 36.13% of the total budget at April 30, 2025.

The discussion below provides further information on the Kingston Police Service Board operating expenditure results to April 30, 2025.

Operating Expenditure Results:

With respect to the overall results, the total net cost for the four months ending April 30, 2025, of \$248K, compares to a budget of \$688K, resulting in a year-to-date deficit of \$19K or 2.8%. The table below reflects the net operating information:

Operating Expenditures	Actuals Year to Date	Annual Budget \$	Variance \$	YTD=33.33% Actual to Budget %
Salaries, Wages & Benefits				
Full-time wages-permanent	146,055	368,437	222,382	39.64%
Overtime- regular	253	-	(253)	0.00%
Honourariums	-	30,500	30,500	0.00%
Payroll allowances	1,200	1,500	300	80.00%
Payroll benefits	38,326	103,162	64,836	37.15%
Total Salaries, Wages & Benefits	185,834	503,599	317,765	36.90%
Supplies and Services				
Supplies	57	1,600	1,543	3.54%
Advertising & marketing	500	2,550	2,050	19.61%
Books, magazines, & films	216	-	(216)	0.00%
Membership fees, certifications, & licences	10,970	12,083	1,113	90.79%
Travel	3,119	7,500	4,381	41.59%
Education & training	5,956	12,500	6,544	47.65%
Meetings expenses	69	4,500	4,431	1.54%
Staff meals	762	-	(762)	0.00%
Delivery, postage & shipping	20	-	(20)	0.00%
Professional services	40,982	118,450	77,468	34.60%
Contracted services	-	5,000	5,000	0.00%
Consultants	-	20,000	20,000	0.00%
Total Supplies and Services	62,651	184,183	121,532	34.02%
Total Expenditures	248,485	687,782	439,297	36.13%

The following information provides further detail of the variances by expenditure category.

Salaries and wages are \$186K or 36.90% of the annual budget, resulting in a year-to-date unfavourable variance of approximately \$18K. Salaries and wages include the full-time salaries for the Chief and Board Administrator. Also included are honorariums paid to the Chair Provincial and community member appointments on the Board. Significant variances are noted below:

- Full-time wages and payroll benefits are over budget, due to the final negotiated salary costs paid to the current Chief. Payroll benefits are consistent with typical timing which is skewed to the first half of the year as maximum benefit contribution thresholds are typically reached by the third quarter.

Supplies and services are \$63K or 34.02% of the annual budget, reflecting an unfavourable variance of \$1K. This category includes contracted services and professional services such as legal, and consulting services to support the Board. The board manages collective bargaining, and the board utilizes consultants for Provincial legislation matters and other advisory services.

Also included are membership fees, travel, education and training, meetings expenses, and recruitment costs. Notable variances are discussed below.

- Membership fees, certifications, and licences include membership renewals paid to Canadian Association of Police Governance (CAPG), Ontario Association of Police Services Boards (OAPSB), and OAPSB Zone 2. These fees are paid at the start of the year and are thus already 91% spent of full year budget.
- Advertising & Marketing is underbudget and reflects the timing of Board sponsorship contributions to the Kingston Police Association for the Golf Tournament and to the CAPG and OAPSB conferences.
- Education and training and travel is overbudget, reflecting attendance at 3 conferences - OAPSB Conference & AGM, CAPG Winter Summit, and the CAPG Annual Conference. As well as the 2025 fee for access to the CAPG webinars.
- Professional Services are \$41K reflecting legal advice and other occupational health services.

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