



Kingston Police Service Board

Public Agenda Information Report

To: Kingston Police Service Board

From: Scarlet Eyles, Director of Finance
Lorie Sargeant, Secretary, Kingston Police Service Board

Subject: Board Operating Budget Status Update as of March 31, 2024 (Q1)

Date: May 16, 2024

Recommendation:

That the Operating Budget Status Update as of March 31, 2024, Report Number 24-22 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 March 31, 2024. Exhibits to the report provide detailed budget and actual information and resulting variances by expense with an overall net operating position which reflects 22.64% of the total budget as at March 31, 2024.

The discussion below provides further information on the Kingston Police Service Board operating expenditure results to March 31, 2024.

Operating Expenditure Results:

With respect to the overall results, the total net cost for the twelve months ending March 31, 2024, of \$136K, compares to a budget of \$600K, resulting in a year-to-date surplus of \$14K or 2.36%. The table below reflects the net operating information:

Operating Expenditures	Actuals Year to Date	Annual Budget \$	Variance \$	YTD=25% Actual to Budget %
Salaries, Wages & Benefits				
Full-time wages-permanent	67,500	255,000	187,500	26.47%
Part-time wages	13,104	58,094	44,990	22.56%
Honourariums	-	20,500	20,500	0.00%
Payroll benefits	25,406	82,970	57,564	30.62%
Total Salaries, Wages & Benefits	106,010	416,564	310,554	25.45%
Supplies and Services				
Supplies	376	-	- 376	0.00%
Advertising & marketing	-	2,500	2,500	0.00%
Membership fees, certifications, & licences	8,058	9,000	942	89.53%
Travel	1,506	5,000	3,494	30.12%
Recruitment	558	15,000	14,442	3.72%
Education & training	5,114	7,500	2,386	68.19%
Meetings expenses	682	3,000	2,318	22.72%
Staff meals	225	-	- 225	0.00%
Professional services	6,838	115,000	108,162	5.95%
Contracted services	6,466	5,000	- 1,466	129.33%
Mileage	-	1,500	1,500	0.00%
Consultants	-	20,000	20,000	0.00%
Total Supplies and Services	29,824	183,500	153,676	16.25%
Total Expenditures	135,834	600,064	464,230	22.64%

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

Salaries and wages are \$106K or 25.45% of the annual budget, resulting in a year-to-date unfavourable variance of approximately \$2K. Salaries and wages include the full-time salary for the Chief and part-time salary for the Board Secretary. Also included

are honorariums paid to the Chair as a Provincial appointee, the second Provincial appointment and the community appointed member by Council 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.
- Part-time wages are favourable by \$2K reflecting timing of annual wage increases.

Supplies and services are \$30K or 16.25% of the annual budget, reflecting a favourable variance of \$16K. 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 Service Boards (OAPSB), and OAPSB Zone 2.
- 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.
- Recruitment is underbudget due to timing of the deputy chief position search which will occur in the second quarter.
- Education and training and travel is overbudget, reflecting attendance at 3 conferences - Community Safety and Policing Act (CSPA) Summit, OAPSB Conference & AGM, and the CAPG Annual Conference. This reflects the annual training of board members and the board secretary.
- Contracted Services are \$6.5K and primarily reflect payments for advisory services for efforts managed by the Board.
- Professional Services are \$6.9K and reflects legal advice.

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