



## Kingston Police

### Public Agenda Information Report

To: Kingston Police Service Board  
From: Adam MacIntosh, Chief of Police  
Subject: Operating Budget Status Update as of March 31, 2026 (Q1)  
Date: May 21, 2026

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#### Strategic Priority Alignment:

#### Administrative/Procedural

#### Recommendation:

That the Operating Budget Status Update as of March 31, 2026, Report Number 26-28 is for information only.

#### Background/Analysis:

This information report provides a financial status update of the Kingston Police general operating budget as at March 31, 2026. Exhibits to the report provide detailed budget and actual information, and resulting variances by revenue and expense, with an overall net operating position reflecting a surplus position of 24.16% of the total budget. To ensure that net spending remains within the approved budget parameters, staff regularly monitor and review budget variance information. This allows for unanticipated variances to be identified on a timely basis and any necessary corrective action to be taken in response to changing circumstances and conditions.

With respect to the financial results, revenues and expenditures are tracking as expected and reflect typical seasonal and timing variances. The discussion below provides further information on the general operating revenue and expenditure results to March 31, 2026.

For additional details, quarterly budget status reports are provided to the Kingston Police Service Board and presented during the regular public meetings. Past reports

are available on the website and can be accessed through the following link - [Police Service Board - Meetings | Kingston Police](#).

## Financial Considerations:

### Operating Revenue and Expenditure Results

For the three months ended March 31, 2026, the net operating cost was \$13.8M, compared to an annual budget of \$57.3M. Gross revenues and expenditures, as reported, show actual revenues of approximately \$1.4M in comparison to a budget of \$5.7M and expenditures of \$15.2M in comparison to a budget of \$62.9M. The table below summarizes the net operating position (revenues less expenditures).

	<b>Annual 2026 Budget</b>	<b>Actuals Year to Date</b>	<b>Variance \$</b>	<b>YTD=25% Actual to Budget %</b>
<b>Revenues &amp; Recoveries</b>				
Fees, Charges & Other Revenue	(3,126,985)	(790,790)	(2,336,195)	25.29%
Provincial Subsidies	(2,555,594)	(620,814)	(1,934,780)	24.29%
<b>Total Revenue &amp; Recoveries</b>	<b>(5,682,579)</b>	<b>(1,411,604)</b>	<b>(4,270,975)</b>	<b>24.84%</b>
<b>Expenditures</b>				
Salaries, Wages & Benefits	54,406,153	13,131,422	41,274,731	24.14%
Materials, Supplies & Fees	3,262,782	933,370	2,329,412	28.61%
Contracted Services	4,964,249	1,104,797	3,859,452	22.26%
Transfers to Reserves & Reserve Funds	299,525	72,700	226,825	24.27%
<b>Total Expenditures</b>	<b>62,932,709</b>	<b>15,242,290</b>	<b>47,690,419</b>	<b>24.22%</b>
<b>Net</b>	<b>57,250,130</b>	<b>13,830,686</b>	<b>43,419,444</b>	<b>24.16%</b>

### Revenues

Most revenues are tracking as expected and/or reflect typical seasonal and timing variances for this time of year in services such as alarm licensing, paid duties, background checks, and auction proceeds. Favourable revenue variances are noted below:

- The favorable balance in expenditure recoveries is largely due to participant fees from internally hosted conferences (including the 2026 Canadian Counter UAS Conference) and other funded covert projects. These revenues offset the costs incurred to host the events and related project expenses.
- Payroll experience recovery reflects unbudgeted payroll benefit rebates of \$27K resulting from a reduction in the projected cost of claims. Benefit costs are budgeted annually based on estimated plan premiums.

## **Expenditures**

Most expenditures are tracking as expected and reflect typical timing and other variances experienced throughout the year. For example, payroll benefits which are typically skewed to the first half of the year, while paid duty demand generally occurs later in the year. Contracted services and maintenance are often favourable in the first two quarters, as routine maintenance projects are typically completed later in the year. The following information provides further detail of the first quarter variances by expenditure category.

**Salaries and wages** are \$13.1M or 24.1% of the annual budget, resulting in a year-to-date positive variance of approximately \$470K. Budget pressures continue to be experienced in absentee costs related to WSIB, accommodations, and other leaves. Overtime costs are influenced by the volume and complexity of investigations, including homicides, major critical incidents, and traffic fatalities, as well as broader increases in violent crime. Significant variances are noted below:

- Full-time wages are under budget, primarily due to staff vacancies and the timing of new hires.
- Part-time wages are unfavourable, reflecting backfill requirements due to full-time staff absences within Communications (dispatch), the Reception Desk, and the Records Unit.
- Payroll benefits are under budget, primarily due to the staffing vacancies, and timing of new hires, as noted above.
- Overtime costs are below budgeted projections by \$207K at the end of March.
  - \$39K in costs were incurred to police St. Patrick's Day events in the University District.
  - Overtime pressures related to Homecoming and Fauxcoming typically occur later in the fall, following the return of post-secondary students.
- WSIB premiums are exceeding budgeted projections by \$234K, as at the end of March. WSIB costs continue to increase, primarily due to legislative changes and expanded PTSD coverage, which has expanded benefits for first responders and members experiencing mental stress injuries. The increasing trend in these absences continues to strain existing resources and is contributing to ongoing pressures related to WSIB, other leaves, and accommodation costs.

**Supplies and services** are \$2.0M, or 24.8% of the annual budget, resulting in a positive variance of \$19K. This category includes costs such as uniforms and protective clothing, gasoline and diesel fuel, fleet parts and tires, ammunition, telecommunications, and education and training. Contracted services and contracted maintenance include asset maintenance and support contracts, as well as other service contracts (e.g., cleaning services, winter control, and City building maintenance

charges). Professional services include legal and consulting services. Notable variances are discussed below:

- Professional services primarily reflect additional legal and consulting support required to address ongoing operational and labour-related matters and other priorities that have arisen during the year.
- Uniforms & protective clothing are over budget as at the end of the first quarter, reflecting price increases and inflation, upgrades to safety elements, and new regulatory requirements. This account is typically timing-related, with several annual purchases occurring earlier in the year, and can also fluctuate based on the number of retirements and new hires, as well as replacement needs for existing officers due to sizing changes or condition. Most of the variance will be realigned to the capital protective gear budget in April.
- Supplies are over budget, reflecting the timing of ammunition purchases made earlier in the year for use throughout the fiscal year.
- Software costs are higher than budget, reflecting the timing of renewal contracts that are paid in advance for fiscal-year coverage.

Departments work with finance staff to review variances on a regular basis and look for opportunities to offset cost pressures. Unforeseen circumstances, situations, or activities always present budgetary risk to a police budget such as spikes in crime rates or activities, protests, and unsanctioned gatherings.

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**Exhibits Attached:**

Appendix A – Kingston Police – Actual to Budget as at March 31, 2026

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	<b>Actuals Year to Date</b>	<b>Annual Budget \$</b>	<b>Variance \$</b>	<b>YTD=25% Actual to Budget %</b>
<b>Revenues &amp; Recoveries</b>				
Provincial grants	(620,814)	(2,555,594)	(1,934,780)	24.29%
Alarm licence	(67,879)	(146,000)	(78,121)	46.49%
Payroll experience recovery	(27,026)	-	27,026	0.00%
Pay duty revenue	(13,992)	(159,100)	(145,108)	8.79%
Expenditure recovery	(459,591)	(1,521,385)	(1,061,795)	30.21%
Sale of photos, maps & reports	(120,287)	(875,500)	(755,213)	13.74%
Auction proceeds	(2,015)	(25,000)	(22,985)	8.06%
Contribution from Police Sick Leave Reserve Fund	(100,000)	(400,000)	(300,000)	25.00%
<b>Total Revenue &amp; Recoveries</b>	<b>(1,411,604)</b>	<b>(5,682,579)</b>	<b>(4,270,975)</b>	<b>24.84%</b>
<b>Operating Expenditures</b>				
<b>Salaries, Wages &amp; Benefits</b>				
Full-time wages-permanent	8,591,802	37,445,512	28,853,710	22.94%
Part-time wages	525,332	1,599,350	1,074,018	32.85%
Overtime-regular	327,883	1,736,739	1,408,856	18.88%
Shift premiums & standby	16,617	60,541	43,924	27.45%
Paid duty	7,498	127,300	119,802	5.89%
Honorariums	-	1,010	1,010	0.00%
Payroll allowances	51,817	159,398	107,581	32.51%
Payroll benefits	2,931,435	11,498,138	8,566,703	25.49%
WSIB Premiums	679,036	1,778,165	1,099,129	38.19%
<b>Total Salaries, Wages &amp; Benefits</b>	<b>13,131,422</b>	<b>54,406,153</b>	<b>41,274,731</b>	<b>24.14%</b>
<b>Supplies and Services</b>				
Uniforms & protective clothing	89,731	74,850	(14,881)	119.88%
Food & nutrition supplies	3,499	36,414	32,915	9.61%
Supplies	175,548	436,800	261,252	40.19%
Fuels & lubricants	84,357	564,480	480,123	14.94%
Software	136,524	376,203	239,679	36.29%
Telecommunications	58,164	318,362	260,198	18.27%
Travel, Education & Training	110,127	632,200	522,073	17.42%
Insurance services	86,636	395,298	308,662	21.92%
Utilities	1,652	11,025	9,373	14.98%
Professional services	260,737	498,700	237,963	52.28%
Investigative services	169,556	683,500	513,944	24.81%
Contracted services	621,652	3,044,979	2,423,327	20.42%
Contracted maintenance	166,252	912,834	746,582	18.21%
Equipment rentals	11,878	60,323	48,445	19.69%
Other	49,184	166,624	117,440	29.52%
<b>Total Supplies &amp; Services</b>	<b>2,038,168</b>	<b>8,227,031</b>	<b>6,188,863</b>	<b>24.77%</b>
<b>Contribution to Reserve Funds</b>				

Transfer to Police Equipment Reserve Fund	72,700	299,525	226,825	24.27%
<b>Total Contribution to Reserve Funds</b>	72,700	299,525	226,825	24.27%
<b>Net</b>	13,830,686	57,250,130	43,419,444	24.16%