



Kingston Police

Public Agenda Information Report

To: Kingston Police Services Board

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

Subject: KPSB 2023 Annual Operating Budget

Date: March 14, 2024

Recommendation:

That the 2023 Annual Operating Budget Status Update, Report Number 24-11 is for information only.

Summary:

This information report provides a financial status update of the general operating budget for the Kingston Police Services Board as at December 31, 2023. This report provides detailed budget and actual information and resulting variances by expense with an overall net operating position which reflects 104.84% of the total budget at December 31, 2023.

The discussion below provides further information on the Kingston Police Services Board operating expenditure results to December 31, 2023.

Operating Expenditure Results:

With respect to the overall results, the total net cost for the twelve months ending December 31, 2023, of \$524K, compares to a budget of \$500K, resulting in a year-to-date deficit of \$24K or 4.84%. The table below reflects the net operating information:

Operating Expenditures	Actuals Year to Date	Annual Budget \$	Variance \$	YTD=100% Actual to Budget %
Salaries, Wages & Benefits				
Full-time wages-permanent	270,122	235,922	- 34,200	114.50%
Part-time wages	52,478	47,840	- 4,638	109.69%
Honourariums	12,507	11,750	- 757	106.44%
Payroll allowances	1,500	-	- 1,500	0.00%
Payroll benefits	80,799	75,163	- 5,636	107.50%
Total Salaries, Wages & Benefits	417,405	370,675	- 46,730	112.61%
Supplies and Services				
Supplies	726	1,000	274	72.58%
Tools & equipment	600	-	- 600	0.00%
Advertising & marketing	250	-	- 250	0.00%
Membership fees, certifications, & licences	8,848	7,300	- 1,548	121.20%
Travel	6,538	4,000	- 2,538	163.45%
Recruitment	763	-	- 763	0.00%
Education & training	8,402	4,000	- 4,402	210.05%
Meetings expenses	1,943	1,500	- 443	129.50%
Staff meals	63	1,650	1,587	3.82%
Delivery, postage, & shipping	38	-	- 38	0.00%
Professional services	24,421	110,000	85,579	22.20%
Contracted services	53,721	-	- 53,721	0.00%
Mileage	94	-	- 94	0.00%
Partnerships & sponsorships	500	-	- 500	0.00%
Total Supplies and Services	106,907	129,450	22,543	82.59%
Total Expenditures	524,312	500,125	- 24,187	104.84%

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

Salaries and wages are \$417K or 112.61% of the annual budget, resulting in a year-to-date unfavourable variance of approximately \$47K. 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 Board Chair, provincial appointees and the community board member. Significant variances are noted below:

- Full-time wages and payroll benefits are over budget, due to the retirement obligations to the former Chief.
- Part-time wages are unfavourable, reflecting additional workload requirements.
- Payroll allowances reflect the annual clothing allowance provided to the Chief.

Supplies and services are \$107K or 82.59% of the annual budget, reflecting a favourable variance of \$23K. 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.
- Tools & Equipment reflects the purchase of a new scanner.
- Advertising & Marketing includes a contribution to the Kingston Police Association for the 2023 Golf Tournament.
- Education and training and travel is overbudget, reflecting the return to in-person training and the representation of board members/secretary at three (3) conferences hosted by the CAPG and OAPSB and also representation at the OAPSB Zone 2 meetings.
- Contracted Services were \$57K and primarily reflect payments for advisory services related to the strategic plan and recruitment efforts managed by the Board and pertaining to the Police Chief search and hire.
- Professional Services are \$24K and reflects legal advice, and advisory services for labour issues and collective bargaining.

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