



## Kingston Police

### Public Agenda Information Report

To: Kingston Police Service Board

From: Scarlet Eyles, Director of Finance  
Jarrod Stearns, Chair, Kingston Police Service Board

Subject: Board Operating Budget Status Update as of September 30, 2024 (Q3)

Date: November 21, 2024

---

#### Recommendation:

**That** the Board receive the Operating Budget Status Update as of September 30, 2024, Report Number 24-40 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 September 30, 2024. Exhibits to the report provide detailed budget and actual information and resulting variances by expense with an overall net operating position which reflects 70.36% of the total budget at September 30, 2024.

The discussion below provides further information on the Kingston Police Service Board operating expenditure results to September 30, 2024.

#### Operating Expenditure Results:

With respect to the overall results, the total net cost for the nine months ending September 30, 2024, of \$422K, compares to a budget of \$600K, resulting in a year-to-date surplus of \$28K or 4.64%. The table below reflects the net operating information:

Operating Expenditures	Actuals Year to Date	Annual Budget \$	Variance \$	YTD=75% Actual to Budget %
------------------------	----------------------	------------------	-------------	----------------------------

<b>Salaries, Wages &amp; Benefits</b>				
Full-time wages-permanent	210,622	255,000	44,378	82.60%
Part-time wages	34,386	58,094	23,708	59.19%
Honourariums	10,000	20,500	10,500	48.78%
Payroll benefits	65,535	82,970	17,435	78.99%
<b>Total Salaries, Wages &amp; Benefits</b>	<b>320,544</b>	<b>416,564</b>	<b>96,020</b>	<b>76.95%</b>
<b>Supplies and Services</b>				
Supplies	472	-	472	0.00%
Fuels & lubricants	121	-	121	0.00%
Advertising & marketing	1,150	2,500	1,350	46.00%
Membership fees, certifications, & licences	8,058	9,000	942	89.53%
Travel	7,412	5,000	2,412	148.24%
Recruitment	863	15,000	14,137	5.76%
Education & training	7,838	7,500	338	104.51%
Meetings expenses	1,247	3,000	1,753	41.57%
Staff meals	755	-	755	0.00%
Professional services	56,481	115,000	58,519	49.11%
Contracted services	17,244	5,000	12,244	344.87%
Mileage	-	1,500	1,500	0.00%
Consultants	-	20,000	20,000	0.00%
<b>Total Supplies and Services</b>	<b>101,640</b>	<b>183,500</b>	<b>81,860</b>	<b>55.39%</b>
<b>Total Expenditures</b>	<b>422,183</b>	<b>600,064</b>	<b>177,881</b>	<b>70.36%</b>

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

**Salaries and wages** are \$321K or 76.95% of the annual budget, resulting in a year-to-date unfavourable variance of approximately \$8K. Salaries and wages include the full-time salaries for the Chief and Board Administrator. Also included are honorariums paid to the Chair (if a provincial appointee or community member) and provincial appointees and the community member 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 in the third quarter.
- Part-time wages are favourable by \$9K reflecting the recent transition of the Board Administrator's position from part-time to full-time status.

**Supplies and services** are \$102K or 55.39% of the annual budget, reflecting a favourable variance of \$36K. 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.
- 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 - Community Safety and Policing Act (CSPA) Summit, OAPSB Conference & AGM, the CAPG Annual Conference, and quarterly OAPSB Zone 2 meetings.
- Contracted Services are \$17K and primarily reflects payments for advisory services for efforts managed by the Board.
- Professional Services are \$56K reflecting legal advice and other occupational health services.

**Contacts:**

Jarrold Stearns, Chair, Kingston Police Service Board	613-549-4660 ext. 2291
Lorie Sargeant, Board Administrator	613-549-4660 ext. 2291
Scarlet Eyles, Director of Finance	613-549-4660 ext. 2285