



# **Brantford Police Service Board**

**Operating Actual to Budget Report**

**As at September 30, 2023**

**For Information**

**Brantford Police Service**



# BRANTFORD POLICE SERVICE

## Operating Actual to Budget Report

### Year End Projection as at September 30, 2023

This report shall provide a high-level overview of the financial position of Brantford Police Service (BPS), while highlighting any potential risks and providing assumptions used in the preparation of this report.

#### Background

The BPS net operating base budget for the 2023 fiscal period is \$44.6M. The budget is reflective of the current service level provided by the Police Service.

#### Year-End Assumptions/Risks

- All Federal/Provincial Grants assumed to be received
- Vacancies based on claims (WSIB, Short/Long term disability) assumed to be continued
- Trend in overtime assumed to be continued

#### Financial Position

As of September 30, 2023, BPS will be in a deficit of \$1.91M and is projected at year end will be in an overall deficit of \$1.74M.

**Revenue:** Includes provincial grants and the municipal funding, fees for record checks and cost recovery. Year-end Projected revenue is over budget by \$1,258K mainly due to the following items:


- Court Security & Prisoner Transportation (CSPT) Grant actual payment over budget by \$465K
- Automatic License Plate Recognition (ALPR) Grant payment was not budgeted in 2023 resulted in a surplus in revenue by \$345K, however it was offset by a same amount of expense, net financial impact is zero
- Wage recovery for Secondment increases by \$277K
- Special Duty Revenue increases by \$171K

**Expenses:** Includes Payroll expenses (Full Time Wages & Benefits, Part Time Wages & Benefits and Over Time), Other Operating Expenses and Transfer to Reserve. Year-end projected expenses are over budget by \$2,994K mainly due to the following items:

- Full Time Wages & Benefits over budget \$182K
- Part Time Wages & Benefits under budget (\$253K)
- Over Time Wages over budget by \$1,918K
- Other Expenses over budget by \$1,147K, below is the breakdown of other expenses variance:
  - Vehicle Repair and Maintenance expenses over budget by \$73K

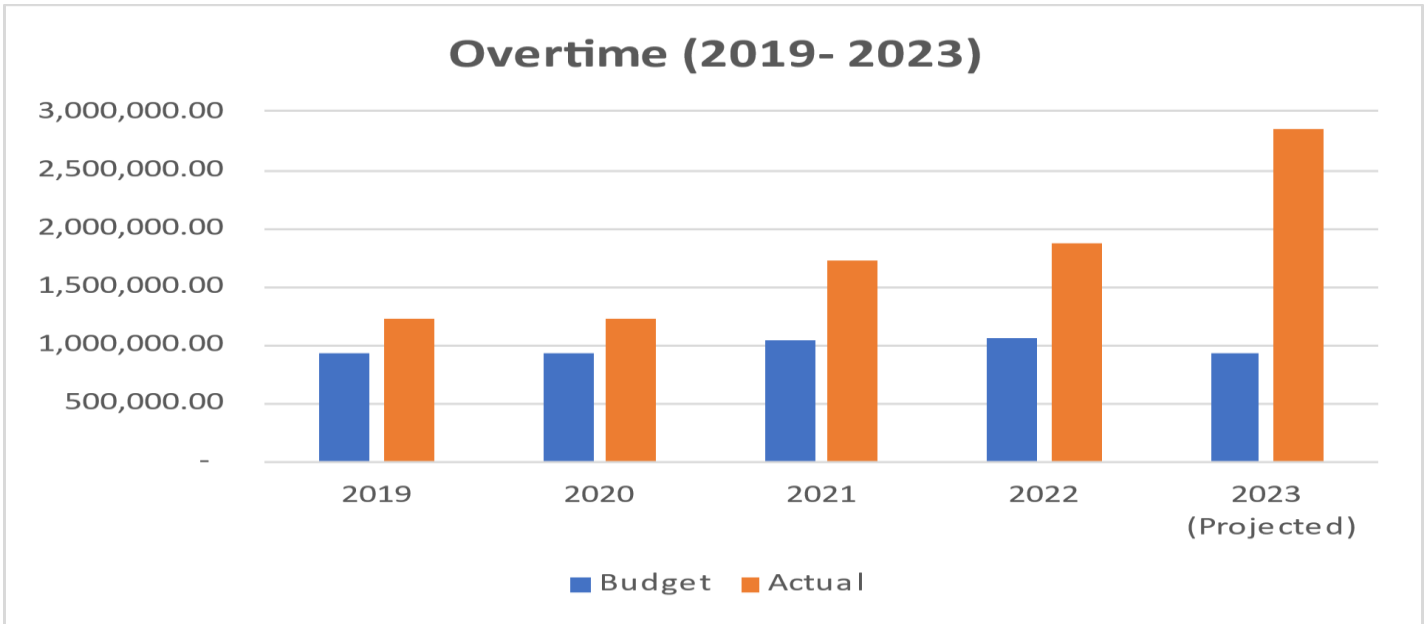
- Meal expenses over budget by \$111K
- Professional Services over budget by \$65K
- Equipment Expenses over budget by \$560K, of \$345K was offset by ALPR grant
- Software R&M/Licenses over budget by \$40K
- Lease – Vehicle expenses over budget by \$65K
- Uniforms/Clothing expenses over budget by \$76K
- Armourers Supplies expenses over budget by \$149K
- Other items over budget 9K

Overall, Brantford Police Service operating actual to budget year end projection is over budget by \$1,736K

 <b>BRANTFORD POLICE SERVICE</b> <b>Year End Projection at September 30, 2023</b>						
	Year to Date			Year End Actual		
	Budget	Actual	Variance	Budget	Projection	Variance
<b>REVENUE</b>						
<b>Total Revenue</b>	3,854,000	3,410,544	-443,456	5,138,667	6,396,976	1,258,309
<b>EXPENSES</b>						
Full Time Wages	22,084,885	22,703,954	-619,069	29,446,513	29,789,448	-342,935
Part Time Wages	847,739	681,775	165,964	1,130,319	962,345	167,974
Full Time Benefits	7,677,918	8,148,568	-470,650	10,237,224	10,076,637	160,587
Part Time Benefits	220,116	152,437	67,679	293,488	208,599	84,889
Full Time Over Time	680,610	2,124,546	-1,443,936	907,480	2,832,727	-1,925,247
Part Time Over Time	15,000	9,253	5,747	20,000	12,663	7,337
Transfer to Reserve	610,838	610,838	0	814,451	814,451	0
Other Operating Expenses	5,196,878	4,367,744	829,134	6,929,171	8,075,912	-1,146,741
<b>Total Expenses</b>	<b>37,333,985</b>	<b>38,799,115</b>	<b>-1,465,131</b>	<b>49,778,646</b>	<b>52,772,780</b>	<b>-2,994,134</b>
<b>Surplus/(Deficit)</b>	<b>33,479,984</b>	<b>35,388,571</b>	<b>-1,908,587</b>	<b>44,639,979</b>	<b>46,375,805</b>	<b>-1,735,826</b>

## Overtime

Year to date actual overtime spent is \$2.13M with year-end projection of \$2.85M, resulting in potential overspent of \$1.92M. Based on the last five years (2019-2023) the Overtime trend is as follows:



### Trust Accounts

As at September 30, 2023 the Auction Proceeds account (Appendix A) and the Seized Currency account (Appendix B) held balances of \$54K and \$62K, respectively.

### Financial Resolutions

All financial resolutions adopted by Brantford Police Services Board at its regular Board meeting held September 14, 2023 have been addressed.

