

The Regional Municipality of York Police Services Board

Public Board Meeting
October 5, 2022

Report of the Chief of Police

Interim Financial Reporting for the Period Ending June 30, 2022

1. Recommendation

That the Board receive the unaudited quarterly financial reports for the six-month period ending June 30, 2022, pursuant to Financial Management Board Policy No. 01/05.

2. Summary

The second quarter accounting period is now complete and the unaudited financial reports for the Board and York Regional Police for the period ending June 30, 2022 are attached to this report.

Key Points:

- The Regional Municipality of York Police Services Board (the “Board”) is 45.3 percent spent and York Regional Police is 50.6 percent spent at June 30, 2022
- Schedule of Capital Budget Spending with current year spending total \$10,210,191
- Schedule of Reserves Balances of \$10,854,002

3. Background

The Board's Financial Management Policy states that "the Chief of Police shall ensure that financial reporting is timely, accurate and relevant...The reports to the Board shall include: Quarterly reporting on actual financial performance including year-end financial forecasts."

The Regional Municipality of York Finance Department second quarter accounting period is now complete, and the unaudited financial reports for the Board and York Regional Police for the period ending June 30, 2022 are attached to this report.

4. Analysis

The combined total net expenditures from York Regional Police and the Board are \$190,829,746 or 50.6 percent of budget as shown in the Schedule of Operating Budget Spending.

Net expenditures for the Board are \$233,027 or 45.3 percent of budget. For comparison purposes, the Operating Budget for the Board was 40.1 percent spent at June 30, 2021. Favourable variances exist in the legal fees, public relations, and computer hardware offset ahead of plan expenditures for consultants, computer software, and membership fees.

Net expenditures for York Regional Police are \$190,596,719 or 50.6 percent of budget. For comparison purposes, the Operating Budget for York Regional Police was 51.2 percent spent at June 30, 2021.

Expenditures for salaries and benefits are over budget due to overtime for the Ottawa deployments, unplanned contributions to the retiree benefits, and timing of contributions for Canada Pension Plan and Employment Insurance. The Ottawa deployment expenditures have been recovered from Ottawa Police Service.

For general expenses, favourable variances in uniforms, repair and maintenance of vehicles, and telecommunication lines accounts offset ahead of planned spending on telecom contracts, radio system licences, software maintenance, miscellaneous allowances, and conventions and seminars. Favourable variances in occupancy costs include hydro, office cleaning, and caretaking which offset over planned spending on repair and maintenance of plant and equipment, facility lease, and heat. Details are identified in the Schedule of Financial Notes and the Schedule of Operating Expenditures.

Capital project expenditures are \$35,160,405 or 60.7 percent of budget based on inception-to-date project spending, as shown in the Schedule of Capital Budget Spending. Details are identified in the Schedule of Capital budget Spending and Schedule of Capital Notes.

Reserve funds totalling \$10,854,002 are identified in the Schedule of Reserve Balances.

5. Financial

At this time, it is projected that the Regional Municipality of York Police Services Board and York Regional Police 2022 operating budgets will be within the funding approved by the Regional Municipality of York Police Services Board.

The year-end position is estimated at a balanced financial position with minimal financial impact from the COVID-19 pandemic for the remainder of the year. Paid duty related service fees and charges have rebounded with the start of summer events, offsetting lost revenues due to the continued COVID-19 pandemic. The year end revenue forecast assumes status quo for the remainder of the year with respect to COVID-19 pandemic guidelines and restrictions.

6. Conclusion

It is therefore recommended that the unaudited interim financial reports for June 30, 2022 be received in accordance with the quarterly reporting requirements outlined in the Financial Management Board Policy No. 01/05.

Accessible formats or communication supports are available upon request.

Jim MacSween, M.O.M., B.A.A.
Chief of Police

JMS:ag

Attachments (5) - Schedule of Operating Budget Spending

- Schedule of Capital Budget Spending
- Schedule of Reserve Balances
- Schedule of Operating Expenditures
- Schedule of Financial Notes