



**SASKATOON** \_\_\_\_\_  
**POLICE SERVICE**

**TO:** Jo Custead, Chairperson  
Board of Police Commissioners

**FROM:** Troy Cooper  
Office of the Chief

**DATE:** 2021 December 15

**SUBJECT:** 2022/23 Police Operating Budget Approved by Council

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**FILE #:** 2,017

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**ISSUE:**

The 2022 and 2023 Board of Police Commissioners' (Board) Operating Budget was approved by City Council on November 29, 2021. The purpose of this report is to formally put this approval on file within Board records and to provide the Board a copy of the approved budget to file with the Saskatchewan Police Commission as directed in s. 33(5) of *The Police Act, 1990*.

**RECOMMENDATION:**

That the Board receives this report as information and forwards to the Saskatchewan Police Commission as directed in s. 33(5) of *The Police Act, 1990*.

**STRATEGIC PRIORITIES:**

This report supports the Saskatoon Police Service's strategic priority of Communication.

**BACKGROUND:**

At the November 29, 2021 Saskatoon City Council meeting, the Board's Operating Budgets were approved. The details of the approved budgets follow.

**DISCUSSION:**

Saskatoon City Council approved the Board 2022/23 Operating Budgets on November 29, 2021. The approved changes and totals are as described in this graph and the accompanying report.

	2021	Increase	%	2022	Increase	%	2023
Revenue	(\$10,779,000)	(\$712,600)	6.61%	(\$11,491,600)	(\$164,800)	1.43%	(\$11,656,400)
Salary Expense	\$91,700,100	\$1,954,700	2.13%	\$93,654,800	\$4,365,100	4.66%	\$98,019,900
Non-Salary Expense	\$23,290,000	\$2,562,200	11.00%	\$25,852,200	\$540,600	2.09%	\$26,392,800
Total Expense	\$114,990,100	\$4,516,900	3.93%	\$119,507,000	\$4,905,700	4.10%	\$124,412,700
Net Budget before Transfer from City	<b>\$104,211,100</b>	<b>\$3,804,300</b>	<b>3.65%</b>	<b>\$108,015,400</b>	<b>\$4,740,900</b>	<b>4.39%</b>	<b>\$112,756,300</b>
Transfer from City		\$203,700			\$4,100		
Total Operating Budget Changes	\$104,211,100	\$4,008,000	3.85%	\$108,219,100	\$4,745,000	4.38%	\$112,964,100
		\$4,665,500	4.48%	indicative	\$4,836,300	4.44%	indicative
		\$861,200	0.83%	savings versus indicative	\$95,400	0.05%	savings versus indicative
					\$956,600		savings over two years

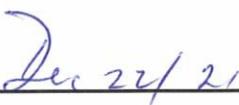
**CONCLUSION:**

Please receive this report as information and forward to The Saskatchewan Police Commission as indicated above.

Written by: **Earl Warwick**  
**Director of Finance and Asset Management**

Reviewed by: **Mitch Yuzdepski**  
**Deputy Chief, Support Services**

Approved by:   
**Troy Cooper**  
**Chief of Police**

Dated:   
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Attached: 2022/23 Operating Budget Narrative



**SASKATOON** 

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**POLICE SERVICE**  
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**2022/23 OPERATING BUDGET**

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Council Approved



Saskatoon Police Service  
2022/23 Operating Budget

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## SPS 2022/23 Operating Budget

### OPENING REMARKS

Consistent with the ongoing practice at the City of Saskatoon, the Board of Police Commissioners has undertaken a multiyear budget (MYB) for a period of two years encompassing the fiscal years of 2022 and 2023. Though this is a MYB, legislation dictates the budget will need to be passed one year at a time. The intent is there will be no changes when the 2023 budget is presented for formal approval, unless there have been substantial, quantifiable occurrences that would materially affect the accuracy of the 2023 budget prepared this year.

### OVERVIEW OF MAJOR PRESSURE POINTS – 2022

SASKATOON POLICE SERVICE 2022 OPERATING BUDGET SUMMARY				COUNCIL APPROVED
	2022 Budget	2021 Budget	Variance	% Variance
<b>Revenues</b>				
General Revenue	2,638,700	2,376,600	262,100	11.03%
Prov. of Sask. Revenue	8,600,100	7,877,200	722,900	9.18%
Gov't of Canada Revenue	252,800	525,200	(272,400)	-51.87%
<b>Total Revenues</b>	<b>11,491,600</b>	<b>10,779,000</b>	<b>712,600</b>	<b>6.61%</b>
<b>Expenditures</b>				
Staff Compensation	93,654,800	91,704,800	1,950,000	2.13%
Operating Costs	22,217,300	20,996,400	1,220,900	5.81%
Cost Recovery	(174,500)	(387,000)	212,500	-54.91%
Transfer to Reserves	3,809,400	2,675,900	1,133,500	42.36%
<b>Total Expenditures</b>	<b>119,507,000</b>	<b>114,990,100</b>	<b>4,516,900</b>	<b>3.93%</b>
<b>Total Net Budget</b>	<b>\$ 108,015,400</b>	<b>\$ 104,211,100</b>	<b>\$ 3,804,300</b>	<b>3.65%</b>
SCIS Grant Funds Transferred from City	\$ 203,700	\$ -	203,700	
<b>Total Net Budget</b>	<b>\$ 108,219,100</b>	<b>\$ 104,211,100</b>	<b>\$ 4,008,000</b>	<b>3.85%</b>
Total Staff - Full Time Equivalents (FTE)	706.33	692.33	14.00	2.02%
Total Staff - Positions	706.33	692.33	14.00	2.02%

The Saskatoon Police Service (SPS) net operating budget for 2022 has been approved at \$108,219,100. This includes \$119,710,700 in gross expenditures and \$11,491,600 in anticipated revenues. Total net increases over 2021 amount to \$4,008,000 (3.85%) and have been broadly categorized into three areas Base, Growth and Service Level Changes.

### Base \$2,684,700 (2.58%)

Base increases are related to additional funding requirements to maintain existing service levels and deal with the impact of changes in staff compensation and inflation. Also contained in this category is the operating impact for the occupancy of the SPS Headquarters Facility which will decrease by \$84,900, mainly due to the energy efficient nature of the SPS HQ. Since the City has tracked energy savings by facility, the SPS HQ has had \$803,100 of budget reductions related to energy savings. Looked at cumulatively, and including being under budget in energy costs, the SPS has saved \$3,568,000 since 2017 in energy savings.

The budget also includes \$154,200 of Continuous Improvement savings beyond energy

## SPS 2022/23 Operating Budget

savings to reduce the budget request of the SPS. These savings include cell phone expense savings and the retraction of other expenses identified by budget managers.

Additional items to highlight include:

- The funding (\$203,500) and responsibility for the relationship with Saskatoon Crisis Intervention Service has been transferred from the City to the SPS;
- Police and Crisis Team (PACT) expansion whereby the SPS provides a temporary increase in funding of \$132,500 to Saskatoon Crisis Intervention Services (SCIS) to provide more social workers to partner with Police Officers in responding to mental health calls for service. This is funded using additional revenue the SPS has garnered from the provincial government for housing remanded prisoners; and,
- Various increases regarding inflationary pressures and increased contribution to capital reserves which will be reported on in detail later in this report.

### **Service Level Changes \$286,100 (0.27%)**

2022 Service Level Changes are mainly related to the addition of 6 FTEs in various areas as outlined below:

- The revised funding agreement with the Province for the Integrated Crime Reduction team included funding for an additional Constable and an administrative resource. Though this is an increase of two FTEs, it is funded by the Province.
- The SPS has received almost 250 Freedom of Information and Protection of Privacy (FoIP) related requests annually over the past several years. Due to the increase in requests, the unit has not been able to meet its legislated timelines and response times have worsened since 2019. The approved addition of a Junior Access and Privacy Officer will allow the SPS to keep up with the anticipated level of requests.
- As illustrated in Calgary and Toronto, the introduction of a Body Worn Camera Pilot Program will require staff to manage video and redact private information. With 40 cameras being implemented in 2022, an approved A/V Disclosure position will be critical to ensure that foundational processes and operating requirements are identified prior to the evaluation of a pilot.
- The Technological Crimes Unit (TCU) is staffed with a sole Special Constable. To keep up with the growing and complex investigations where their support is required an additional Special Constable is approved.
- As the number of homicides and the complexity of these investigations increase, additional resources are needed. In January of 2020, one of the two Homicide Unit Teams added a Constable which enhanced the team's ability to respond to a homicide efficiently and effectively. The Constable has been able to perform duties that had previously been completed by a higher cost Sergeant level position. This additional approved FTE for a Major Crime Constable will ensure that both Major Crime teams can respond effectively and efficiently.

## SPS 2022/23 Operating Budget

- In an effort to provide some additional relief to the City's budgeting process, the timing of the A/V Disclosure position, the Major Crime Constable and the Tech Crime Special Constable has been pushed later into the year for a savings of \$194,600.

### **Growth \$833,500 (0.80%)**

As calls for service continue to rise, the geography of the City expands and the importance of having qualified, trained staff available to attend to those calls in a timely manner remains important, an additional 8 Patrol Constables were approved in 2022.

### **OVERVIEW OF MAJOR PRESSURE POINTS - 2023**

SASKATOON POLICE SERVICE 2023 OPERATING BUDGET SUMMARY				COUNCIL APPROVED
	2023 Budget	2022 Budget	Variance	%Variance
<b>Revenues</b>				
General Revenue	2,798,700	2,638,700	160,000	6.06%
Prov. of Sask. Revenue	8,598,900	8,600,100	(1,200)	-0.01%
Gov't of Canada Revenue	258,800	252,800	6,000	2.37%
<b>Total Revenues</b>	<b>11,656,400</b>	<b>11,491,600</b>	<b>164,800</b>	<b>1.43%</b>
<b>Expenditures</b>				
Staff Compensation	98,019,900	93,654,800	4,365,100	4.66%
Operating Costs	23,168,300	22,421,000	747,300	3.33%
Cost Recovery	(176,200)	(174,500)	(1,700)	0.97%
Transfer to Reserves	3,604,400	3,809,400	(205,000)	-5.38%
<b>Total Expenditures</b>	<b>124,616,400</b>	<b>119,710,700</b>	<b>4,905,700</b>	<b>4.10%</b>
<b>Total Net Budget</b>	<b>\$ 112,960,000</b>	<b>\$ 108,219,100</b>	<b>\$ 4,740,900</b>	<b>4.38%</b>
SCIS Grant Funding Transferred from City	\$ 4,100	\$ -	4,100	
<b>Total Net Budget</b>	<b>\$ 112,964,100</b>	<b>\$ 108,219,100</b>	<b>\$ 4,745,000</b>	<b>4.38%</b>
Total Staff - Full Time Equivalents (FTE)	714.33	706.33	8.00	1.13%
Total Staff - Positions	714.33	706.33	8.00	1.13%

The Saskatoon Police Service (SPS) net operating budget for 2023 is approved to be \$112,964,100. This includes \$124,620,500 in gross expenditures and \$11,656,400 in anticipated revenues. Total net increases over 2022 amount to \$4,745,000 (4.38%) and have been broadly categorized into three major areas Base, Growth and Service Level Changes.

### **Base \$3,716,700 (3.43%)**

Base increases are related to additional funding requirements to maintain existing service levels and deal with the impact of changes to staff compensation costs and inflation. Also contained in this category is the operating impact for the occupancy of the SPS Headquarters Facility which will increase by \$20,900, reflecting anticipated inflation.

## SPS 2022/23 Operating Budget

### **Service Level Changes \$529,100 (0.49%)**

The 2023 Service Level Changes include approval for an additional 4 FTEs. A quick synopsis of the required FTEs follows.

- An additional Junior Access and Privacy Officer is approved to support the SPS FoIP group. This additional resource is anticipated to fulfill the needs to meet the anticipated service levels required as well as respond to any additional workload resulting from the Body Worn Camera Pilot. Other Services that implemented a similar program have seen an increase in required service levels.
- An additional Audio Visual Disclosure position is approved beyond the one added in 2022. As evidenced by other Services who have implemented Body Worn Camera programs, staffing is required to manage large quantities of video captured. This addition is based on the best information available at this time; however, depending upon the results of the 2022 Body Worn Camera Pilot, this may be amended if the program is expanded, maintained or discontinued.
- The SPS Drug and Street Crimes Units added a Special Constable to serve as a Street Crime Analyst. The position will free up investigators to provide higher value added activities which will result in investigations being closed more quickly and a higher quality of intelligence being gathered to assist in investigations.
- The Forensic Identification section requires a Scenes of Crime Continuity Officer which is intended to be filled by a Constable. Adding this position will allow investigators to concentrate on higher value added activities. Incidentally, the Forensic Identification Team has not asked for an increase in resources since 2010.
- Again, in an effort to provide further relief to the City's budgeting process, a savings of \$30,800 was identified, related to the timing change of the positions in 2022.

### **Growth \$495,100 (0.46%)**

4 new Patrol Constables are approved in 2023 to keep up with the anticipated growth of the City while responding to increased calls with qualified, trained staff in a timely fashion.

The schedule on the following page itemizes the budget pressure points from both years.

# SPS 2022/23 Operating Budget

## 2022/23 OPERATING BUDGET - MAJOR PRESSURE POINT SCHEDULE

COUNCIL APPROVED				2022 Increase	%	2023 Increase	%
BASE							
		2022	2023				
<b>Contractual Salary &amp; Payroll Cost Increases</b>				\$ 872,600	0.8373%	\$ 3,470,600	3.2070%
<b>Cross Charges Related to SPS Headquarters</b>							
New Headquarters Building - Reserve Increase		0	0				
New Headquarters Building - Operating Increases		85,800	0				
New Headquarters Building - Energy Cost Increases		-170,700	20,900				
		-84,900	20,900	-84,900	-0.0815%	20,900	0.0193%
<b>Continuous Improvement - beyond energy savings</b>				-154,200	-0.1480%	-18,200	-0.0168%
<b>Base Adjustments</b>							
Revenues - General		-527,600	-164,800				
PACT Expansion - funding to SCIS		132,500					
Inflation Impact		1,312,800	613,200				
Contribution to Capital Reserves		1,133,500	-205,000				
		2,051,200	243,400	2,051,200	1.9683%	243,400	0.2249%
<b>Base Budget Increase</b>				<b>2,684,700</b>	<b>2.58%</b>	<b>3,716,700</b>	<b>3.43%</b>

SERVICE LEVEL CHANGES					2022 Increase	%	2023 Increase	%
		FTE	FTE					
		2022	2023	2022	2023			
<b>Government Funded Positions</b>								
ICRT Analyst - S/Cst.		1		29,200				
ICRT Constable		1		109,700				
Gov't Revenue Increase				-185,000				
<b>Extra funds non-salary costs</b>		2	0	-46,100	0	(46,100)	-0.0442%	-
<b>New City Funded Positions</b>								
		FTE	FTE					
		2022	2023	2022	2023			
<b>Civilian</b>								
Junior Access and Privacy Officer		1	1	76,300	76,300			
A/V Disclosure position		1	1	93,300	93,300			
<b>Police</b>								
Tech Crimes S/Cst.		1		104,200				
Major Crime Constable		1		109,700				
Crime Analyst - Street Crimes S/Cst.			1		107,300			
Delayed Timing of Starting Positions				-194,600	-30,800			
Forensic Identification Constable			1		110,500			
		4	4	188,900	356,600	188,900	0.1813%	356,600
<b>Non-salary increase for all positions listed above</b>						143,300	0.1375%	172,500
<b>Service Level Changes</b>					<b>286,100</b>	<b>0.27%</b>	<b>529,100</b>	<b>0.49%</b>

GROWTH					2022 Increase	%	2023 Increase	%
		FTE	FTE					
		2022	2023	2022	2023			
<b>New City Funded Positions</b>								
<b>Police</b>								
Patrol Constables		8	4	555,000	277,500			
		8	4	555,000	277,500	555,000	0.5326%	277,500
<b>Non-salary increase for all positions listed above</b>						278,500	0.2672%	217,600
<b>Growth Budget Increase</b>					<b>833,500</b>	<b>0.80%</b>	<b>495,100</b>	<b>0.46%</b>

		FTE	FTE					
		2022	2023					
<b>Total SPS Requested Budget Increase</b>		<b>14.00</b>	<b>8.00</b>			\$ 3,804,300	3.65%	\$ 4,740,900
SCIS Grant Funding - transf. from City				203,700	4,100	\$ 203,700		\$ 4,100
<b>Total Increase - including transfers from CoS</b>		<b>14.00</b>	<b>8.00</b>			<b>\$ 4,008,000</b>	<b>3.85%</b>	<b>\$ 4,745,000</b>

2021 Net Approved Budget	104,211,100
2022 Increases	4,008,000
2022 Proposed Budget	108,219,100

2022 Proposed Budget	108,219,100
2023 Increases	4,745,000
2023 Proposed Budget	112,964,100

## SPS 2022/23 Operating Budget

SASKATOON POLICE SERVICE 2022 OPERATING BUDGET SUMMARY			COUNCIL APPROVED	
	2022 Budget	2021 Budget	Variance	% Variance
<b>Revenues</b>				
General Revenue	2,638,700	2,376,600	262,100	11.03%
Prov. of Sask. Revenue	8,600,100	7,877,200	722,900	9.18%
Gov't of Canada Revenue	252,800	525,200	(272,400)	-51.87%
<b>Total Revenues</b>	<b>11,491,600</b>	<b>10,779,000</b>	<b>712,600</b>	<b>6.61%</b>
<b>Expenditures</b>				
Staff Compensation	93,654,800	91,704,800	1,950,000	2.13%
Operating Costs	22,217,300	20,996,400	1,220,900	5.81%
Cost Recovery	(174,500)	(387,000)	212,500	-54.91%
Transfer to Reserves	3,809,400	2,675,900	1,133,500	42.36%
<b>Total Expenditures</b>	<b>119,507,000</b>	<b>114,990,100</b>	<b>4,516,900</b>	<b>3.93%</b>
<b>Total Net Budget</b>	<b>\$ 108,015,400</b>	<b>\$ 104,211,100</b>	<b>\$ 3,804,300</b>	<b>3.65%</b>
SCIS Grant Funds Transferred from City	\$ 203,700	\$ -	203,700	
<b>Total Net Budget</b>	<b>\$ 108,219,100</b>	<b>\$ 104,211,100</b>	<b>\$ 4,008,000</b>	<b>3.85%</b>
Total Staff - Full Time Equivalents (FTE)	706.33	692.33	14.00	2.02%
Total Staff - Positions	706.33	692.33	14.00	2.02%

### REVENUE SUMMARY - 2022

Total revenues are budgeted to increase \$712,600 (6.61%) compared to 2021.

**General Revenue** sources are anticipated to net increase \$262,100 (11.0%). Notable changes are increases to anticipated Criminal Record Check revenue (\$172,200), a decrease in anticipated False Alarm admin fees (-\$40,100) and a shifting of Parking fees paid by those using the Parkade at SPS HQ from Cost Recovery (a negative expense) to Revenue.

**Provincial Government** revenue will increase \$772,900 (9.18%). The most significant change is an increase in funding for the Crime Reduction Team of \$421,000, followed by the establishment of funding for Remand Services (\$149,000) where the SPS retains female detainees through the weekend due to the lack of availability to transfer detainees through weekends.

As noted in other portions of this report, this additional revenue is key in SPS adding staff to the Crime Reduction Team, and providing temporary funding (\$132,500) to SCIS in establishing an expanded PACT team, in hopes that expansion will continue in the future without SPS support. CTSS funding is also budgeted to increase (\$128,600) to match ongoing program expenditures.

**Federal Government** revenue will decrease \$272,400 (51.87%). The decrease is nearly exclusively attributable to the ending of federal funding for the Strengthening Families Program. SPS has maintained the expenditures related to this program in the 2022 budget in order to find a replacement program focused on preventative measures.

## SPS 2022/23 Operating Budget

### EXPENDITURE SUMMARY - 2022

#### Staff Compensation

Staff Compensation is budgeted to increase \$1,950,000 (2.13%) over 2021.

**Contractual salary and payroll costs** are budgeted to increase \$872,600 including increases for police and civilian staff and staff moving through negotiated pay levels.

**Staffing changes** as discussed in the first part of this document comprise the remainder of the value increase.

### SPS 2022 BUDGET STAFFING SUMMARY

	Full-Time Equivalents (FTE)			
	2022	2021	Change	%
<b>Police Personnel</b>				
Police Executive	14.00	14.00	0.00	0.0%
NCO's	127.00	127.00	0.00	0.0%
Constables	348.00	338.00	10.00	3.0%
<b>Total Regular Police Members</b>	<b>489.00</b>	<b>479.00</b>	<b>10.00</b>	<b>2.1%</b>
Special Constables	72.50	69.50	3.00	4.3%
<b>Total Police Personnel</b>	<b>561.50</b>	<b>548.50</b>	<b>13.00</b>	<b>2.4%</b>
<b>Civilian Personnel</b>				
Civilian Executive	7.00	7.00	0.00	0.0%
Exempt	29.60	28.60	1.00	3.5%
CUPE	108.23	108.23	0.00	0.0%
<b>Total Civilian Personnel</b>	<b>144.83</b>	<b>143.83</b>	<b>1.00</b>	<b>0.7%</b>
<b>Total Personnel (FTEs)</b>	<b>706.33</b>	<b>692.33</b>	<b>14.00</b>	<b>2.0%</b>

#### Operating Costs other than Staff

Operating costs are budgeted to increase \$2,566,900 (11.0%) over 2021. Major pressure points impacting 2022 operating costs include the following:

- **General Operating Costs** will increase \$1,220,900.
- The biggest single category of increases from a dollar value perspective is Contracts and Services, representing a net increase of \$605,500. The three largest contributors in this category are: Saskatoon Crisis Intervention Service Grant Funding (\$203,700) transferred from the City; additional PACT expansion funding to SCIS (\$132,500); and, an increase (\$106,900) in the Insurance Premium cross charge from the City.
- Technology & Equipment are increasing \$490,300. The largest component of that is computer software licensing increasing \$330,000.

## SPS 2022/23 Operating Budget

- Materials & Supplies budgetary increases of (\$284,200) are mainly due to Uniforms (\$104,000) and Advertising (\$117,500) cost increases. Uniform needs have risen and the Equity & Cultural Unit intend to do further community outreach with the additional advertising funds.

- **Debt Charges**

The Service will not be carrying any debt charges in the 2022 Operating Budget.

- **Cost Recovery**

Cost recovery is estimated to decrease \$212,500 compared to 2021. \$195,000 of this relates to recognizing parking fees collected as revenue versus the prior practice of calling it cost recovery, which is a negative expense.

- **Transfers to Reserves - Capital Contributions**

Total transfers to SPS reserves, capital and other, will increase \$1,133,500 compared to 2021.

The increase is made up of the following:

- \$821,500 permanent increase to the annual provision to account for replacement requirements
- \$212,000 in funding related to the transition to Taser 7s. This transition will save \$128,500 in operating costs for the next five years related to the maintenance of existing tasers;
- \$100,000 related to the phase in of the SPS's share of the Fusion Program. Since this funding will not be required until 2023, the SPS has directed the funding to the capital reserve in 2022.

More broadly, the changes are required to conform with Board approved policy that calls for the annual provision to capital reserves to be equal to the ten year average project cash flow requirement.

# SPS 2022/23 Operating Budget

SASKATOON POLICE SERVICE 2023 OPERATING BUDGET SUMMARY				COUNCIL APPROVED
	2023 Budget	2022 Budget	Variance	% Variance
<b>Revenues</b>				
General Revenue	2,798,700	2,638,700	160,000	6.06%
Prov. of Sask. Revenue	8,598,900	8,600,100	(1,200)	-0.01%
Gov't of Canada Revenue	258,800	252,800	6,000	2.37%
<b>Total Revenues</b>	<b>11,656,400</b>	<b>11,491,600</b>	<b>164,800</b>	<b>1.43%</b>
<b>Expenditures</b>				
Staff Compensation	98,019,900	93,654,800	4,365,100	4.66%
Operating Costs	23,168,300	22,421,000	747,300	3.33%
Cost Recovery	(176,200)	(174,500)	(1,700)	0.97%
Transfer to Reserves	3,604,400	3,809,400	(205,000)	-5.38%
<b>Total Expenditures</b>	<b>124,616,400</b>	<b>119,710,700</b>	<b>4,905,700</b>	<b>4.10%</b>
<b>Total Net Budget</b>	<b>\$ 112,960,000</b>	<b>\$ 108,219,100</b>	<b>\$ 4,740,900</b>	<b>4.38%</b>
SCIS Grant Funding Transferred from City	\$ 4,100	\$ -	4,100	
<b>Total Net Budget</b>	<b>\$ 112,964,100</b>	<b>\$ 108,219,100</b>	<b>\$ 4,745,000</b>	<b>4.38%</b>
Total Staff - Full Time Equivalents (FTE)	714.33	706.33	8.00	1.13%
Total Staff - Positions	714.33	706.33	8.00	1.13%

## REVENUE SUMMARY - 2023

Total revenues are budgeted to increase \$164,800 (1.43%) compared to 2022.

**General Revenue** sources are anticipated to net increase \$160,000 (6.06%). Notable changes are increases to anticipated Criminal Record Check revenue (\$148,800) and the False Alarm Admin Fee (\$5,800).

**Provincial Government** revenue will decrease \$1,200 (-0.01%). The largest change is the mid-year scheduled end of the Remand Services funding, offset by some other minor, but appreciated, increases.

**Federal Government** revenue will increase \$6,000 (2.37%). The increases are nominal, but appreciated.

## EXPENDITURE SUMMARY - 2023

### Staff Compensation

Staff Compensation is budgeted to increase \$4,365,100 (4.66%) over 2022.

**Contractual salary and payroll costs** are budgeted to increase \$3,470,600 including increases for police and civilian personnel and the impact of a large number of staff moving up through negotiated pay levels.

**Staffing changes** as discussed in the first part of this document comprise the remainder of the value increase.

## SPS 2022/23 Operating Budget

### SPS 2023 BUDGET STAFFING SUMMARY

	Full-Time Equivalents (FTE)			
	2023	2022	Change	%
<b>Police Personnel</b>				
Police Executive	14.00	14.00	0.00	0.0%
NCO's	127.00	127.00	0.00	0.0%
Constables	353.00	348.00	5.00	1.4%
<b>Total Regular Police Members</b>	<b>494.00</b>	<b>489.00</b>	<b>5.00</b>	<b>1.0%</b>
Special Constables	74.50	72.50	2.00	2.8%
<b>Total Police Personnel</b>	<b>568.50</b>	<b>561.50</b>	<b>7.00</b>	<b>1.2%</b>
<b>Civilian Personnel</b>				
Civilian Executive	7.00	7.00	0.00	0.0%
Exempt	30.60	29.60	1.00	3.4%
CUPE	108.23	108.23	0.00	0.0%
<b>Total Civilian Personnel</b>	<b>145.83</b>	<b>144.83</b>	<b>1.00</b>	<b>0.7%</b>
<b>Total Personnel (FTEs)</b>	<b>714.33</b>	<b>706.33</b>	<b>8.00</b>	<b>1.1%</b>

#### Operating Costs other than Staff

Operating costs are budgeted to increase \$540,600 (2.07%) over 2022. Major pressure points impacting 2022 operating costs include the following:

- **General Operating Costs** will increase \$747,300.
- The biggest single category of increases from a dollar value perspective is Contracts and Services, representing a net increase of \$409,900. The bulk of the increase is to account for cross-charges from the City for insurance (\$102,000) and the Fusion annual licensing.
- Vehicles – Operating and Maintenance comprises the next largest increase of \$277,300 to the operating cost increases. V&E rentals and fuel costs account for substantially all of that figure.
- There were further net increases and decreases beyond those highlighted above.
- **Debt Charges**  
The Service will not be carrying any debt charges in the 2023 Operating Budget.
- **Cost Recovery**  
Cost recovery is estimated to increase \$1,700 compared to 2022.
- **Transfers to Reserves - Capital Contributions**

Total transfers to SPS reserves, capital and other, will decrease \$205,000 compared to 2022. This still fits the Board approved policy that calls for the annual provision to capital reserves to be equal to the ten-year average project cash flow requirement, yet allows for the funds to be utilized more effectively elsewhere.

# SPS 2022/23 Operating Budget

## 2022/23 Preliminary Operating Budget – Appendix Additional Information

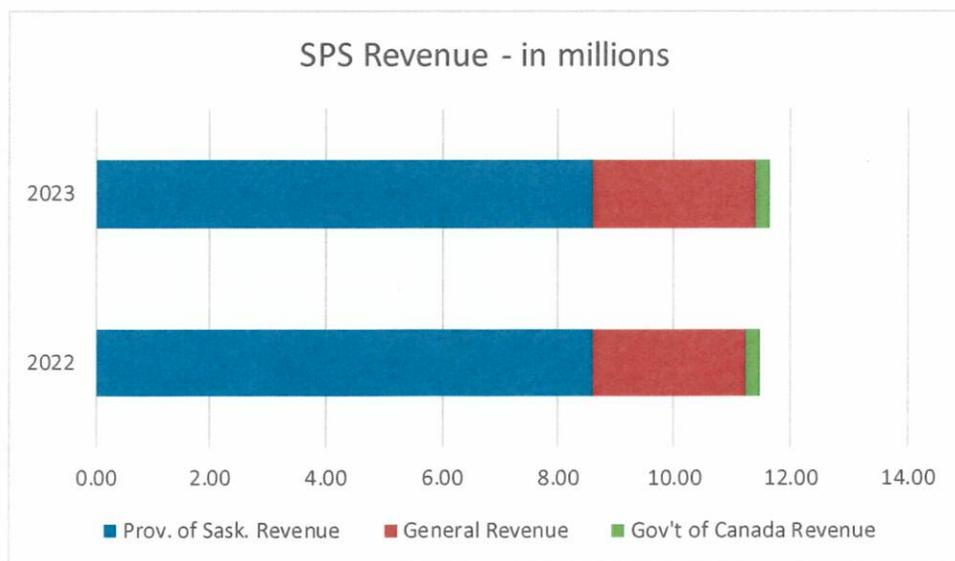
### 1. Budget Components

#### Revenue Sources

The Saskatoon Police Service 2022/23 Operating Budgets include \$11,491,600/\$11,656,400, respectively, in anticipated revenues. Province of Saskatchewan funding grants are the major source of this revenue. These grants fund programs such as the Provincial Enhanced Community Policing Program, the 911 emergency telephone answering program, the Serious Habitual Youth Offender Comprehensive Action Program (SHOCAP), the Internet Child Exploitation unit (ICE) and the Combined Traffic Services Saskatchewan unit to name a few. A change reflected in 2022 and ending in mid-2023 is the province providing funding for female remands kept during the weekend at the SPS detention facility.

General Revenue sources account for \$2,798,700/\$2,638,700 respectively. Revenues in this category are generated from providing services such as managing false alarms, providing criminal record checks, providing special duty services and disposing of lost and found items.

The final revenue source comes from the Federal Government accounting for \$252,800/\$258,800 respectively. This revenue funds programs such as the national firearm enforcement program (NWEST) and the Internet Child Exploitation (ICE) program with some other program funding sprinkled throughout other areas of the Service.



# SPS 2022/23 Operating Budget

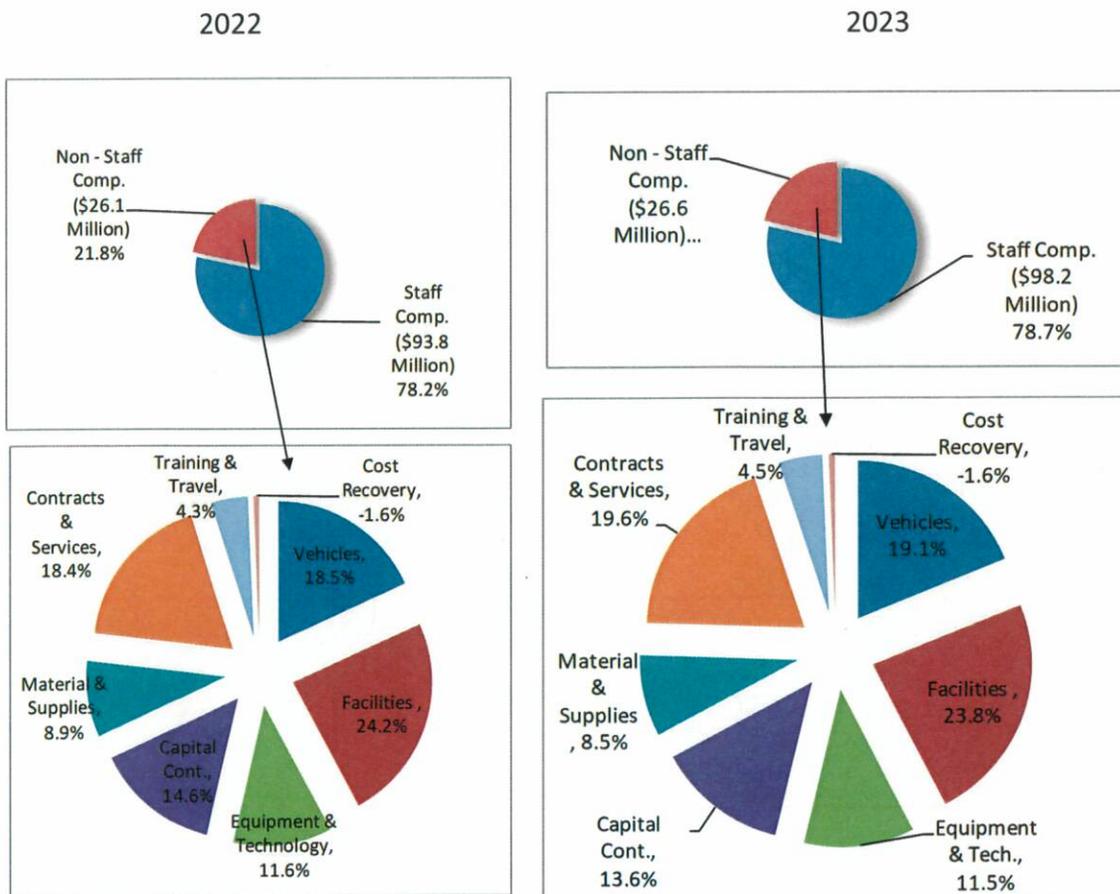
## Appendix - Additional Information

### Expenditure Categories

The Saskatoon Police Service 2022/23 operating budgets include \$119,710,700/\$124,620,500 in gross expenditures respectively. Staff compensation, which covers the cost of 706.33/714.33 positions respectively, is the largest expenditure category. The remaining \$26,055,900/\$26,600,600 covers essential, non-staff-compensation expenditures such as vehicles, equipment, training, technology and facility operations.

As shown in the following graph, a significant proportion, 42.7%/42.9%, of non-staff compensation expenditures each year, are used to cover vehicles and facility related costs. The operating budget is also a source of funding for capital projects. 20.4%/19.7% respectively of non-staff compensation expenditures are set aside to fund capital projects related to technology & equipment, police radios and vehicles as well as facility furnishings and renovations and cross charges from Corporate Asset Management related to facility reserve contributions.

### SPS 2022/23 Expenditures with Non-Staff Compensation Expanded



# SPS 2022/23 Operating Budget

## Appendix – Additional Information

### 2. Review of Budget Changes by Major Budget Component

Major Budget Components	2022 OPERATING BUDGET SUMMARY				COUNCIL APPROVED	
	2022 BUDGET		2021 BUDGET	VARIANCE	% VARIANCE	
<b>REVENUES</b>						
General Revenue	2,638,700	23.0%	2,376,600	22.0%	262,100	11.03%
Prov. of Sask. Revenue	8,600,100	74.8%	7,877,200	73.1%	722,900	9.18%
Gov't of Canada Revenue	252,800	2.2%	525,200	4.9%	(272,400)	-51.87%
<b>Total Revenues</b>	<b>11,491,600</b>	<b>100%</b>	<b>10,779,000</b>	<b>100%</b>	<b>712,600</b>	<b>6.61%</b>
<b>EXPENDITURES</b>						
<b>Staff Compensation</b>						
Salaries	80,327,000		79,030,600		1,296,400	1.64%
Severance Pay	326,400		326,400		-	0.00%
Allowances	340,700		343,500		(2,800)	-0.82%
Payroll Costs	12,660,700		12,004,300		656,400	5.47%
<b>Total Staff Compensation</b>	<b>93,654,800</b>	<b>78.2%</b>	<b>91,704,800</b>	<b>79.8%</b>	<b>1,950,000</b>	<b>2.13%</b>
<b>Non- Staff Compensation</b>						
<b>Operating Costs</b>						
Vehicles - Operating & Maint.	4,816,100	4.0%	4,914,100	4.3%	(98,000)	-1.99%
Facilities - Operating & Maint.	6,312,700	5.3%	6,330,100	5.5%	(17,400)	-0.27%
Contract & Services	4,804,000	4.0%	4,198,500	3.7%	605,500	14.42%
Technology & Equipment	3,032,000	2.5%	2,541,700	2.2%	490,300	19.29%
Training & Travel	1,131,800	0.9%	971,800	0.8%	160,000	16.46%
Materials & Supplies	2,324,400	1.9%	2,040,200	1.8%	284,200	13.93%
<b>Total Operating Costs</b>	<b>22,421,000</b>	<b>18.7%</b>	<b>20,996,400</b>	<b>17.9%</b>	<b>1,424,600</b>	<b>6.78%</b>
Transfers to Reserves	3,809,400	3.2%	2,675,900	2.3%	1,133,500	42.36%
Cost Recovery	(174,500)	-0.1%	(387,000)	-0.3%	212,500	-54.91%
<b>Total Non-Staff Compensation</b>	<b>26,055,900</b>	<b>21.8%</b>	<b>23,285,300</b>	<b>20.2%</b>	<b>2,770,600</b>	<b>11.90%</b>
<b>Total Expenditures</b>	<b>119,710,700</b>		<b>114,990,100</b>		<b>4,720,600</b>	<b>4.11%</b>
<b>Total Net Budget</b>	<b>\$ 108,219,100</b>		<b>\$ 104,211,100</b>		<b>\$ 4,008,000</b>	<b>3.85%</b>
Total Staff - Full Time Equivalents (FTE)	706.33		692.33		14.00	2.02%
Total Staff - Positions	706.33		692.33		14.00	2.02%

Major Budget Components	2023 OPERATING BUDGET SUMMARY				COUNCIL APPROVED	
	2023 BUDGET		2022 BUDGET	VARIANCE	% VARIANCE	
<b>REVENUES</b>						
General Revenue	2,798,700	24.0%	2,638,700	23.0%	160,000	6.06%
Prov. of Sask. Revenue	8,598,900	73.8%	8,600,100	74.8%	(1,200)	-0.01%
Gov't of Canada Revenue	258,800	2.2%	252,800	2.2%	6,000	2.37%
<b>Total Revenues</b>	<b>11,656,400</b>	<b>100%</b>	<b>11,491,600</b>	<b>100%</b>	<b>164,800</b>	<b>1.43%</b>
<b>EXPENDITURES</b>						
<b>Staff Compensation</b>						
Salaries	84,100,700		80,327,000		3,773,700	4.70%
Severance Pay	326,400		326,400		-	0.00%
Allowances	344,100		340,700		3,400	1.00%
Payroll Costs	13,248,700		12,660,700		588,000	4.64%
<b>Total Staff Compensation</b>	<b>98,019,900</b>	<b>78.7%</b>	<b>93,654,800</b>	<b>78.2%</b>	<b>4,365,100</b>	<b>4.66%</b>
<b>Non- Staff Compensation</b>						
<b>Operating Costs</b>						
Vehicles - Operating & Maint.	5,093,400	4.1%	4,816,100	4.0%	277,300	5.76%
Facilities - Operating & Maint.	6,342,600	5.1%	6,312,700	5.3%	29,900	0.47%
Contract & Services	5,213,900	4.2%	4,804,000	4.0%	409,900	8.53%
Technology & Equipment	3,058,500	2.5%	3,032,000	2.5%	26,500	0.87%
Training & Travel	1,207,400	1.0%	1,131,800	0.9%	75,600	6.68%
Materials & Supplies	2,256,600	1.8%	2,324,400	1.9%	(67,800)	-2.92%
<b>Total Operating Costs</b>	<b>23,172,400</b>	<b>18.6%</b>	<b>22,421,000</b>	<b>17.9%</b>	<b>751,400</b>	<b>3.35%</b>
Transfers to Reserves	3,604,400	2.9%	3,809,400	3.2%	(205,000)	-5.38%
Cost Recovery	(176,200)	-0.1%	(174,500)	-0.1%	(1,700)	0.97%
<b>Total Non-Staff Compensation</b>	<b>26,600,600</b>	<b>21.3%</b>	<b>26,055,900</b>	<b>21.8%</b>	<b>544,700</b>	<b>2.09%</b>
<b>Total Expenditures</b>	<b>124,620,500</b>		<b>119,710,700</b>		<b>4,909,800</b>	<b>4.10%</b>
<b>Total Net Budget</b>	<b>\$ 112,964,100</b>		<b>\$ 108,219,100</b>		<b>\$ 4,745,000</b>	<b>4.38%</b>
Total Staff - Full Time Equivalents (FTE)	714.33		706.33		8.00	1.13%
Total Staff - Positions	714.33		706.33		8.00	1.13%

## SPS 2022/23 Operating Budget

### Appendix – Additional Information

#### Commentary

Key revenue and expense changes were highlighted on pages 8 - 15.

Though highlights of the Non-Staff Expenditure changes were touched on in those pages, this appendix provides additional insight into those major budget components.

Please see the following commentary:

#### Non-Staff Compensation Expenditures

Total non-staff compensation expenditures are budgeted to total \$26,055,900/\$26,600,600 respectively, increases of \$2,770,600/\$544,700 respectively.

Major changes are as follow:

##### Vehicle – Operating & Maintenance

Vehicle related costs are budgeted to total \$4,816,100/\$5,093,400 respectively. This funding supports capital replacement and operating costs for vehicles leased from the City's Vehicle & Equipment Branch, the cost of a small number of externally leased units, as well as fuel, including fuel for the airplane. Generally, the biggest changes relate to vehicle rentals.

##### Facilities – Operating & Maintenance

Expenditures for facility operations, maintenance and telephones are budgeted to total \$6,312,700/\$6,342,600 respectively. This expenditure category includes all facility repairs, maintenance, utilities, telephones, custodian services and offsite leasing costs. The primary cause for the decrease in 2022 was related to cross charges from the City related to Maintenance and Energy consumption at SPS headquarters.

##### Contracts & Services

Contracts and Services are budgeted at \$4,804,000/\$5,213,900 respectively. The three largest contributors to the increase are Contractual Services, Special Services and License & Insurance. The primary increases are inflationary costs associated with service provision to support the police service. Of note in the 2022 budget is the transfer of the budget for the Saskatoon Crisis Intervention Services Grant from the City and providing additional funding to expand the PACT program. In 2023, the Fusion program will begin charging the SPS a share of the annual operating cost of the program.

## SPS 2022/23 Operating Budget

### Appendix - Additional Information

#### Technology & Equipment

Technology and equipment related expenditures are budgeted to total \$3,032,000/\$3,058,300, respectively. The 2022 increase is primarily related to software support costs.

#### Training & Travel

Training and travel expenditures are budgeted at \$1,131,800/\$1,207,400 respectively remaining relatively static.

#### Materials & Supplies

\$2,324,400/\$2,256,600 respectively has been budgeted for expenditures on materials and supplies. The uniform budget was increased and right-sized in 2022 and, as noted before, the Equity & Cultural Unit intends to have some more significant outreach in 2022.

#### Transfers to Reserves - SPS Capital Contributions

Budgeted transfers to reserves in 2022/23 will be distributed as follows:

	2022	2023
<b>Equipment &amp; Technology Reserve</b>	<b>\$ 2,845,300</b>	<b>\$ 3,249,700</b>
<b>Radio Reserve</b>	<b>\$ -</b>	<b>\$ 70,000</b>
<b>General Capital Reserve (Additional Vehic</b>	<b>\$ 955,000</b>	<b>\$ 213,600</b>
<b>Renovations Reserve</b>	<b>\$ -</b>	<b>\$ 62,000</b>
<b>Corporate Digital Data Reserve</b>	<b>\$ 9,100</b>	<b>\$ 9,100</b>
	<b>\$ 3,809,400</b>	<b>\$ 3,604,400</b>

Total transfers to reserves, capital and other, will increase \$1,133,500 in 2022 and decrease \$205,000 in 2023. This meets Board approved policy that calls for the annual provision to capital reserves to be equal to the ten year average projected cash flow requirement.

This will also mark the final year (2022) of the SPS returning the General Capital Reserve to a positive value after having the SPS portion of that reserve reflect a negative value relating to the purchase of the SPS aircraft. The replacement of the SPS aircraft is built into the existing ten year capital plan.

#### Transfers to Reserves – Facility Reserve Contribution

As noted on page 7, the police headquarters facility will have no impact in City of Saskatoon Corporate Asset Management cross charges for facility reserve contributions. Though 2017 was the last year for a significant increase in cross charges from Corporate Asset Management related to facility reserve contributions, an increase in this regard would be related to a minor, inflationary increase reflecting an increase in the value of the building as a City asset.

## SPS 2022/23 Operating Budget

### Appendix - Additional Information

#### Grants/Subsidies

Sponsorships are budgeted to total \$453,200 in 2022, and \$457,300 in 2023. 2022 represents a significant increase over 2021 as the only line item before was the \$12,000 set aside to support the Police Pipes and Drums Band. This amount remains in the budget and has been static for years. As noted previously in this report, the SPS has taken over budget (\$203,700) and responsibility for the Saskatoon Crisis Intervention Service funding grant. This means that the net City budget has not changed related to this transfer, but the SPS budget increased and the City budget decreased.

The other item previously mentioned was SPS choosing to sponsor the SHA to provide additional funding to SCIS on top of the transferred funding from the City to provide \$132,500 to fund the social worker component required to add a PACT Team to the current complement. That will change the number of PACT teams from 2 to 3.

The SPS hopes the SHA will provide additional funding to SCIS to continue the temporary expansion of the PACT Team in the long term.

#### Debt Charges

The Service will not be carrying any debt charges in the 2022 or 2023 Operating Budgets.

#### Cost Recovery

\$174,500/\$176,200 respectively has been budgeted for Cost Recovery. This budget category reflects cost recovery situations including recovery of travel costs related to Saskatchewan Police College and Canadian Police College courses. As noted earlier, parking fees have been removed from Cost Recovery and moved to General Revenue.

## SPS 2022/23 Operating Budget

Other key items the reader may wish to know include:

The funded positions will have a minor change in 2022 and the ratio of funded positions will change in 2023. For ease of reporting the 2023 chart is included.

### 2023 GOVERNMENT FUNDED POSITIONS

The Police Service budget includes a number of positions funded through Provincial and Federal government funding agreements.

<b>Provincial Government Funded</b>	<b>Police</b>	<b>S/Cst</b>	<b>Civilian</b>	<b>Total</b>
I-CRT (Integrated Crime Response Team)	7	1		8
Enhanced Community Policing Program	11			11
Police and Crisis Team (PACT)	2			2
Combined Traffic Services Sask. (CTSS)	5			5
Combined Traffic Services Sask. (SGI - CTSS)	5			5
VICE - Child Sexual Exploitation	3			3
ICE	3			3
Street Gang (SHOCAP- 4, HRO- 2, 2 G&G)	8			8
GIS- SHOCAP	2			2
Targeted Enforcement - Missing Persons Unit	2			2
Serious Violent Offender	1		1	2
<b>Subtotal</b>	<b>49</b>	<b>1</b>	<b>1</b>	<b>51</b>
Victim Services & IRO			4	4
Missing Person Liaison			1	1
Victim Services Responder			1	1
911 Program	0.75	10	0.25	11
Automated Speed Enforcement	1			1
<b>Total Provincial Government Funded</b>	<b>50.75</b>	<b>11</b>	<b>7.25</b>	<b>69</b>
% of SPS by category	10.3%	14.8%	5.0%	9.7%
<b>Federal Government Funded</b>				
NWEST	1			1
International Secondments	0			0
<b>Total Federal Government Funded</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
% of SPS by category	0.2%	0.0%	0.0%	0.1%
<b>Total Government Funded Positions</b>	<b>51.75</b>	<b>11</b>	<b>7.25</b>	<b>70</b>
% of SPS by category	10.5%	14.8%	5.0%	9.8%
				0
<b>Total Other Funded</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
% of SPS by category	0.0%	0.0%	0.0%	0.0%

# SPS 2022/23 Operating Budget

## Appendix - Additional Information

### 3. Program Budgets

2022/23 budget expenditures by program allocation are included here.

SASKATOON POLICE SERVICE - 2022 OPERATING BUDGET - MAJOR PROGRAM ALLOCATION				
			COUNCIL	APPROVED
	FTE	% OF TOTAL	BUDGET	% OF TOTAL
BOARD OF POLICE COMMISSIONERS	0.00	0.0%	383,900	0.4%
OFFICE OF THE CHIEF	2.00	0.3%	554,300	0.5%
LEGAL SERVICES DIVISION	6.00	0.8%	857,200	0.8%
<b>OPERATIONS</b>				
OPERATIONS - DEPUTY CHIEF	1.50	0.2%	507,000	0.5%
PROFESSIONAL STANDARDS DIVISION	5.50	0.8%	763,000	0.7%
PUBLIC AFFAIRS	6.00	0.8%	755,900	0.7%
PATROL	291.00	41.2%	36,871,200	34.1%
CRIMINAL INVESTIGATIONS	160.00	22.7%	18,858,700	17.4%
<b>TOTAL - OPERATIONS</b>	<b>464.00</b>	<b>65.7%</b>	<b>57,755,800</b>	<b>53.4%</b>
<b>SUPPORT SERVICES</b>				
SUPPORT SERVICES - DEPUTY CHIEF	3.50	0.5%	800,200	0.7%
OPERATIONAL SUPPORT DIVISION	120.55	17.1%	22,135,200	20.5%
CORPORATE STRATEGY AND PERFORMANCE - CR & PLANNING	62.73	8.9%	4,701,200	4.3%
HUMAN RESOURCES DIVISION	17.80	2.5%	3,581,000	3.3%
TECHNOLOGICAL SERVICES DIVISION	12.75	1.8%	3,911,600	3.6%
FINANCE AND ASSET MANAGEMENT DIVISION*	17.00	2.4%	13,538,700	12.5%
<b>TOTAL - SUPPORT SERVICES</b>	<b>234.33</b>	<b>33.2%</b>	<b>48,667,900</b>	<b>45.0%</b>
<b>SPS TOTAL</b>	<b>706.33</b>	<b>100.0%</b>	<b>108,219,100</b>	<b>100.0%</b>
*Asset Management includes general overhead costs such as facilities management, insurance, patrol uniforms and office supplies.				
*Finance includes general service-wide costs such as severance pay and capital reserve provisions.				

SASKATOON POLICE SERVICE - 2023 OPERATING BUDGET - MAJOR PROGRAM ALLOCATION				
			COUNCIL	APPROVED
	FTE	% OF TOTAL	BUDGET	% OF TOTAL
BOARD OF POLICE COMMISSIONERS	0.00	0.0%	379,500	0.3%
OFFICE OF THE CHIEF	2.00	0.3%	580,300	0.5%
LEGAL SERVICES DIVISION	7.00	1.0%	974,300	0.9%
<b>OPERATIONS</b>				
OPERATIONS - DEPUTY CHIEF	1.50	0.2%	507,700	0.4%
PROFESSIONAL STANDARDS DIVISION	5.50	0.8%	769,000	0.7%
PUBLIC AFFAIRS	6.00	0.8%	758,000	0.7%
PATROL	295.00	41.3%	38,400,600	34.0%
CRIMINAL INVESTIGATIONS	162.00	22.7%	19,299,600	17.1%
<b>TOTAL - OPERATIONS</b>	<b>470.00</b>	<b>65.8%</b>	<b>59,734,900</b>	<b>52.9%</b>
<b>SUPPORT SERVICES</b>				
SUPPORT SERVICES - DEPUTY CHIEF	3.50	0.5%	800,900	0.7%
OPERATIONAL SUPPORT DIVISION	120.55	16.9%	22,680,500	20.1%
CORPORATE STRATEGY AND PERFORMANCE - CR & PLANNING	62.63	8.8%	4,717,900	4.2%
HUMAN RESOURCES DIVISION	17.80	2.5%	3,575,900	3.2%
TECHNOLOGICAL SERVICES DIVISION	13.75	1.9%	3,943,000	3.5%
FINANCE AND ASSET MANAGEMENT DIVISION*	17.10	2.4%	15,576,900	13.8%
<b>TOTAL - SUPPORT SERVICES</b>	<b>235.33</b>	<b>32.9%</b>	<b>51,295,100</b>	<b>45.4%</b>
<b>SPS TOTAL</b>	<b>714.33</b>	<b>100.0%</b>	<b>112,964,100</b>	<b>100.0%</b>
*Asset Management includes general overhead costs such as facilities management, insurance, patrol uniforms and office supplies.				
*Finance includes general service-wide costs such as severance pay and capital reserve provisions.				

## SPS 2022/23 Operating Budget

### 4. Five Year Historical Budget Summary

A schedule containing five year historical budget information is attached.

Approved Operating Budget					
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
YEAR	2017	2018	2019	2020	2021
REVENUES	9,129,200	9,890,200	10,410,300	10,749,000	10,779,000
EXPENDITURES					
STAFF COMPENSATION	77,250,200	79,671,100	83,676,900	88,129,700	91,704,800
OPERATING EXPENSES	16,650,800	17,716,300	18,865,200	19,829,500	20,609,400
TRFS TO RESERVES	1,877,200	1,966,300	2,471,900	2,471,900	2,675,900
TOTAL EXPENDITURES	95,778,200	99,353,700	105,014,000	110,431,100	114,990,100
NET BUDGET	86,649,000	89,463,500	94,603,700	99,682,100	104,211,100

Actual Revenues and Expenditures					
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
YEAR	2017	2018	2019	2020	2021
REVENUES	10,598,100	11,330,700	11,987,900	10,949,600	10,779,000
EXPENDITURES					
STAFF COMPENSATION	78,397,900	80,568,200	84,132,100	88,586,200	91,704,800
OPERATING EXPENSES	16,652,600	18,063,400	19,677,300	18,657,100	20,609,400
TRFS TO RESERVES	1,877,200	2,003,800	2,476,900	2,474,300	2,675,900
TOTAL EXPENDITURES	96,927,700	100,635,400	106,286,300	109,717,600	114,990,100
NET ACTUAL	86,329,600	89,304,700	94,298,400	98,768,000	104,211,100
BUDGET SURPLUS/ (DEFICIT)	319,400 0.37%	158,800 0.18%	305,300 0.32%	914,100 0.92%	0 0.00%

Projected June

Approved Budget Change from Previous Year (\$)					
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
YEAR	2017	2018	2019	2020	2021
REVENUES	-702,700	761,000	520,100	338,700	30,000
EXPENDITURES					
STAFF COMPENSATION	1,597,900	2,420,900	4,005,800	4,452,800	3,575,100
OPERATING EXPENSES	24,500	1,065,500	1,148,900	964,300	779,900
TRFS TO RESERVES	0	89,100	505,600	0	204,000
TOTAL EXPENDITURES	1,622,400	3,575,500	5,660,300	5,417,100	4,559,000
NET BUDGET CHANGE	2,325,100 3.94%	2,814,500 3.25%	5,140,200 3.94%	5,078,400 5.37%	4,529,000 4.54%

Approved Budget Change from Previous Year (%)					
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
YEAR	2017	2018	2019	2020	2021
REVENUES	-7.15%	8.34%	5.26%	3.25%	0.28%
EXPENDITURES					
STAFF COMPENSATION	2.11%	3.13%	5.03%	5.32%	4.06%
OPERATING EXPENSES	0.15%	6.40%	6.48%	5.11%	3.93%
TRFS TO RESERVES	0.00%	4.75%	25.71%	0.00%	8.25%
TOTAL EXPENDITURES	1.72%	3.73%	5.70%	5.16%	4.13%
NET BUDGET CHANGE	3.94%	3.25%	3.94%	5.37%	4.54%