



SASKATOON

POLICE SERVICE
BE THE DIFFERENCE

2023 YEAR END
FINANCIAL REPORT
SUMMARY

PART A: OPERATING BUDGET

Performance Overview

The Saskatoon Police Service (SPS) ended fiscal 2023 with a **budget surplus of \$294,900 (0.26%)**. No transfers were made to the SPS Fiscal Stabilization Reserve or the SPS Capital Reserves. Total revenues were \$628,300 (4.96%) more than budgeted while total expenditures were \$333,400 (0.26%) over budget including an over expenditure of \$1,632,000 in staff compensation costs and an under expenditure in expenditures other than staff of \$1,298,600.

SASKATOON POLICE SERVICE				
2023 OPERATING BUDGET - YEAR END ACTUALS vs BUDGET				
	2023 Actual	2023 Budget	Variance	%Variance
Revenues				
General Revenue	2,956,752	\$2,798,700	158,052	5.65%
Prov. Of Sask. Revenue	9,982,423	9,622,100	360,323	3.74%
Gov't Of Canada Revenue	368,751	258,800	109,951	42.48%
Total Revenues	13,307,926	12,679,600	628,326	4.96%
Expenditures				
Staff Compensation	100,721,472	99,089,500	(1,631,972)	-1.65%
Operating Costs	22,880,437	23,886,000	1,005,563	4.21%
Debt Charges	-	-	-	
Cost Recovery	(471,290)	(176,200)	295,090	-167.47%
Transfer to Reserves	3,606,483	3,604,400	(2,083)	-0.06%
Transfer to/from Stabilization Reserve	-	-	-	Not budgeted
Transfer to Capital Reserves	-	-	-	Not budgeted
Total Expenditures	126,737,102	126,403,700	(333,402)	-0.26%
Total Net Budget	\$ 113,429,176	\$ 113,724,100	\$ 294,924	0.26%

Revenues

2023 revenues were \$628,300 (4.96%) more than budgeted.

Provincial Government funding was \$360,300 higher than budgeted. The increased funding was primarily related to the province funding an additional PACT officer, plus a general increase to help offset inflationary increases in salaries..

Federal Government revenue was \$110,000 more than anticipated. Increased Federal Government revenue was primarily attributed to funding provided for an SPS member acting as a Drug Recognition Expert (DRE) trainer.

General Revenue, was \$158,000 over budget. The biggest reason for this was the recovery of Superintendent Nogier's wages while he was the Acting Chief in Prince Albert, but remained on the SPS payroll.

Expenditures

Total expenditures were \$333,400 (0.26%) more than budgeted, including staff compensation which exceeded budget by \$1,632,000 (1.65%), and expenditures other than staff compensation where spending was \$1,298,600 (4.75%) under budgeted amounts.

Staff Compensation

Staff compensation was over budget by \$1,632,000. The largest driver for this was overtime which was \$1,602,000 over budget, with other more minor variations netting into the difference.

Overtime expenses include Recoverable Overtime, which was under budget by \$33,400 due to there being less Special Duty Overtime booked than had been budgeted for. This reduction in expense had a corresponding reduction in Special Duty Revenue.

Of the total Overtime expense, Patrol incurred 36.1%, Criminal Investigations consumed 33.0% and Operational Support accounted for 29.9% with some small values elsewhere. Of the same total Overtime Expense, 64.9% related to callout and 25.3% related to overtime.

As noted, the largest portion of overtime expense was for call out. Call out generally occurs when Patrol members need to be called out to support activities beyond currently available resources; when CID must attend complex investigations; and, for our Operational Support units, such as the Tactical Support Unit or the Public Safety Unit.

Expenditures other than Staff Compensation

Expenditures other than staff compensation were under budget by \$1,298,600 for a variety of reasons.

Cost recovery exceeded budget by \$295,100. This is a negative expense category where being over budget contributes to more savings by the Service. Some of the biggest savings were in Asset Management where the costs of a data co-location facility were paid for by the Service and the City's share of the expense was recovered by the Police Service through this account.

The SPS had savings related to Travel and Training of \$255,400.

Further savings were \$670,500 in Contract & Services expenses. The larger part of these savings are comprised of non-salary funding for the new ICE and STRT programs. With the province having a different fiscal year than the City, some of those savings will undoubtedly be used up in 2024. The revenue from those specific programs will be recognized at the time the expense is incurred, so there will be no net effect on the 2024 results from these savings in 2023. Beyond that, generally speaking, these were funds budgeted in the event specific items occurred that did not. This number is comprised of several small things that added up to a relatively large number when reviewed in aggregate.

Of note, fuel ended up \$229,600 under budget. Similar to the City, the anticipated longer term higher price of fuel was not sustained, contributing to these savings.

Transfer to the SPS Fiscal Stabilization Reserve

This is the third year the Fiscal Stabilization Reserve is in use. SPS chose not to make a contribution to this reserve for 2023.

Transfer to SPS Capital Reserves

Though the SPS has continuing and growing capital needs it was determined that reserve levels were sufficient at this time such that a further contribution, beyond the previously approved contribution to capital reserves from operating, was not required.

Conclusion

The Saskatoon Police Service ended the year \$294,900 under budget. The surplus will be returned to the City of Saskatoon Corporation.

PART B: CAPITAL BUDGET

Capital budget performance for fiscal 2023 has been summarized as follows:

Completed Projects

19 capital projects were completed in 2023 with expenditures totaling \$2,438,600. All projects were completed within budget and \$71,700 net funding has been returned to the Police reserves. Additionally, the City closed the SPS HQ capital project, which has been idle for a number of years. The project is actually a City project so the closure info will reside in their year end report.

Cancelled Projects

Three capital projects were cancelled in 2023 with expenditures totaling \$233,000. The full \$233,000 has been returned to the Police reserves.

Active Projects

52 capital projects with approved funding of \$18,785,900 remain active. 49 projects were carried over from previous years. All projects are at varying stages of completion. Four of them are expected to be over budget by a total of \$21,900 while all the others are expected to be within budget. There are sufficient funds within the respective capital reserves to cover these over-expenditures.

On-Hold Project

There are no projects categorized as on-hold.

(Capital Project Summary Report Attached)