

## 2023 Public Accounts

### ISSUE

This report provides City Council and the public with information regarding remuneration to civic employees and elected officials, as well as various other payments made by the City of Saskatoon (City).

### BACKGROUND

The Public Accounts document (Appendix 1) is legislated by *The Cities Act* and *The Cities Regulations* to be generated each year by municipalities. The document lists, among other things, remuneration over \$50,000 to civic employees, including employees of its controlled corporations (Remai Modern, TCU Place, and SaskTel Centre) and statutory boards (Saskatoon Police Service and Saskatoon Public Library), the Business Improvement Districts, and elected officials.

### DISCUSSION/ANALYSIS

#### Employee Remuneration Summary

The City offers wages and benefits that help support: the organization's strategic plan; the attraction and motivation of employees; and retention of well-qualified personnel in the pursuit and achievement of corporate objectives. The City's first priority is to ensure internal fairness and equity. It is not intended the City will be a market leader, but a competitive employer within the local and regional market.

In 2023, a total of \$425.5 million in wages and benefits were recorded to civic employees. A year over year analysis provided in the following table illustrates the changes in employee remuneration categories from 2022 to 2023 for civic employees, excluding Saskatoon Police Service (SPS) and Saskatoon Fire Department (SFD).

<b>Civic Employees (excluding SPS &amp; SFD) Remuneration Trending</b>		
	<b>2022</b>	<b>2023</b>
More than \$200,000	10	11
\$175,000 - \$199,999	9	3
\$150,000 - \$174,999	32	42
\$125,000 - \$149,999	80	78
\$100,000 - \$124,999	432	457
<b>Total</b>	<b>563</b>	<b>591</b>

The similar analysis for SPS and SFD is shown below.

<b>Saskatoon Police Service</b>		
	<b>2022</b>	<b>2023</b>
More than \$200,000	11	12
\$175,000 - \$199,999	15	13
\$150,000 - \$174,999	73	75
\$125,000 - \$149,999	237	244
\$100,000 - \$124,999	147	161
<b>Total</b>	<b>483</b>	<b>505</b>

<b>Saskatoon Fire Department</b>		
	<b>2022</b>	<b>2023</b>
More than \$200,000	1	1
\$175,000 - \$199,999	1	1
\$150,000 - \$174,999	23	69
\$125,000 - \$149,999	126	183
\$100,000 - \$124,999	126	43
<b>Total</b>	<b>277</b>	<b>297</b>

A total of 1,393 employees earned over \$100,000 in 2023 which is an increase of 5.3% or 70 employees over 2022 (1,323 employees).

The following is the total distribution of the 1,393 employees who earned over \$100,000 in 2023:

- 36% - SPS
- 21% - SFD
- 39% - Other Civic Employees
- 4% - Controlled Corporations and Statutory Board

Overtime

In 2023, a total of \$11.4 million was earned in overtime compared to \$12.5 million in 2022, (excluding controlled corporations and statutory boards) of which 83 employees were paid overtime in excess of \$25,000. The majority of these employees work for Roadways and Water and Waste Operations where overtime is typically required for emergency work.

The City uses overtime to increase organizational capacity, respond to changing service demand and manage temporary workload fluctuations. Utilizing overtime in these circumstances is typically more cost effective than adding new employees when the cost of hiring, training, and benefits is considered.

### **COMMUNICATIONS PLAN**

The 2023 Public Accounts document will be available on the City's website.

### **OTHER IMPLICATIONS**

There are no privacy, legal, financial, social, or environmental implications identified.

### **NEXT STEPS**

There is no follow-up required.

### **APPENDICES**

1. 2023 Public Accounts

### **REPORT APPROVAL**

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