



SASKATOON

POLICE SERVICE
BE THE DIFFERENCE

2024 YEAR END
FINANCIAL REPORT
SUMMARY

PART A: OPERATING BUDGET

Performance Overview

The Saskatoon Police Service (SPS) ended fiscal 2024 with a **balanced budget**, meaning a variance of zero versus budget. This is largely due to transfers made to the SPS Fiscal Stabilization Reserve in the amount of \$1,631,168 and in the amount of \$90,000 to the SPS Capital Reserves. Total revenues were \$3,435,000 (26.71%) more than budgeted while total expenditures were \$1,713,800 (1.27%) over budget including an over expenditure of \$3,552,800 in staff compensation costs and an under expenditure in expenditures other than staff of \$1,839,000.

SASKATOON POLICE SERVICE				
2024 OPERATING BUDGET - YEAR END ACTUALS vs BUDGET				
	2024 Actual	2024 Budget	Variance	%Variance
Revenues				
General Revenue	2,897,550	\$2,612,600	284,950	10.91%
Prov. Of Sask. Revenue	12,494,152	10,098,500	2,395,652	23.72%
Gov't Of Canada Revenue	905,707	151,300	754,407	498.62%
Total Revenues	16,297,409	12,862,400	3,435,009	26.71%
Expenditures				
Staff Compensation	108,716,528	105,163,700	(3,552,828)	-3.38%
Operating Costs	24,615,238	25,948,300	1,333,062	5.14%
Debt Charges	-	-	-	
Cost Recovery	(689,596)	(170,700)	518,896	-303.98%
Transfer to Reserves	3,527,371	3,514,400	(12,971)	-0.37%
Transfer to/from Stabilization Reserve	1,631,168	-	(1,631,168)	Not budgeted
Transfer to Capital Reserves	90,000	-	(90,000)	Not budgeted
Total Expenditures	137,890,709	134,455,700	(3,435,009)	-2.55%
Total Net Budget	\$ 121,593,300	\$ 121,593,300	\$ -	0.00%

Revenues

2024 revenues were \$3,435,000 (26.71%) more than budgeted.

Provincial Government funding was \$2,395,600 higher than budgeted. The increased funding was primarily related to: the Province providing funding of \$1,117,800 to support the Operation Magpie search; the Province increasing funding and adding 4 funded positions to the SPS Communications department; and, among other things, a general increase to help offset inflationary increases in salaries on funded positions.

Federal Government revenue was \$754,400 more than anticipated. Increased Federal Government revenue was primarily attributed to funding recognized when the Predictive Analytics program ended and funded resources for a new Federal Human Trafficking program, among other smaller sources of funding.

General Revenue, was \$285,000 over budget. The biggest reason for this was Criminal Record Check revenue exceeding budget, again, among other smaller items.

Expenditures

Total expenditures were \$1,713,800 (1.27%) more than budgeted, including staff compensation which exceeded budget by \$3,552,800 (3.38%), and expenditures other than staff compensation where spending was \$1,839,000 (6.28%) under budgeted amounts.

Staff Compensation

Staff compensation was over budget by \$3,552,800. The largest driver for this was overtime expenses exceeding budget by \$2,655,000. The balance was additional costs resulting from the SPA Binding Arbitration Decision offset by sick and maternity leave savings, some vacancy savings and other small savings elsewhere in the Compensation budget.

Of the \$2,655,000 that overtime exceeded budget, \$822,300 of the costs related to the Operation Magpie search. Overtime expenses include Recoverable Overtime, which was under budget by \$76,300 due to there being less Special Duty Overtime booked than had been budgeted. This reduction in expense had a corresponding reduction in Special Duty Revenue.

Of the total Overtime expense, Patrol incurred 31%, Criminal Investigations consumed 30% and Operational Support accounted for 38% with some small values elsewhere. Of the same total, 71% related to callout and 22% related to overtime.

As noted, the largest portion of overtime expense was for callout. Callout generally occurs when Patrol members need to be called out to support activities beyond currently available resources; when Criminal Investigations must attend complex investigations; and, for our Operational Support units, such as the Tactical Support Unit or the Public Safety Unit. Overtime expenses for Project Magpie were most often of the callback variety and primarily coded to the Public Safety Unit, which resides within the Operational Support line.

Expenditures other than Staff Compensation

Expenditures other than staff compensation were under budget by \$1,839,000 for a variety of reasons.

Fuel and vehicle rental from City-Fleet were \$677,100 under budget. The largest portion of this was fuel savings of \$544,300. This generally resulted from fuel prices not being as high as budgeted. These results will be like City results for the same line item.

Cost recovery exceeded budget by \$518,900. 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 colocation facility were paid for by the Service and the City's share of the expense was recovered by the Police Service through this account. Savings were also recognized in this account for money that had been set aside in 2023 to help fund the Operation Magpie search in 2024.

Further savings were \$147,700 in Construction & Maintenance expenses with some planned renovations not taking place in 2024. Additionally, savings of \$127,800 resulted from a reduced cross-charge from the City for Insurance expenses.

Transfer to the SPS Fiscal Stabilization Reserve

This is the fourth year the Fiscal Stabilization Reserve is in use. SPS chose to make a \$1,631,200 contribution to this reserve for 2024, bringing the total available to \$2,566,600.

Transfer to SPS Capital Reserves

SPS has capital needs that continue to grow and capital reserves that are constantly under pressure to meet those needs. Specifically, SPS HQ needs renovations to make the most efficient use of the space available. \$90,000 has been added to the Renovation Reserve in anticipation of capital renovation expenses exceeding what had previously been set aside.

Conclusion

The Saskatoon Police Service ended the year with a balanced budget. Funds added to the Fiscal Stabilization Reserve are anticipated to be needed to balance the 2025 Operating Budget.

PART B: CAPITAL BUDGET

Capital budget performance for fiscal 2024 has been summarized as follows:

Completed Projects

20 capital projects were completed in 2024 with expenditures totaling \$4,689,100. All projects were completed within budget and \$271,200 net funding has been returned to the Police reserves. Returning those funds to the Police capital reserves is welcome as there may be over expenditures in 2025 related to the lower Canadian dollar and the potential for tariffs to add expense into capital projects that was not anticipated when budgeting took place.

Cancelled Projects

No capital projects were cancelled in 2024.

Active Projects

52 capital projects with approved funding of \$17,867,700 remain active. 37 projects were carried over from previous years. All projects are at varying stages of completion. Six projects are trending to be over budget, though we will do our best to manage expenditures within approved budgets. The remainder are expected to be within budget. There are sufficient funds within the respective capital reserves to cover over-expenditures as required.

The majority of the active projects are linked to capital replacement including approximately \$5,045,400 related to technology and \$3,751,897 for equipment. The following is a breakdown of active projects by expenditure type.

2024 Active Capital Projects - Expenditure Type			
Capital Replacement			
Radio	13.8%	2,473,202	
Equipment	21.0%	3,751,897	
Technology	30.1%	5,384,400	
Facilities	6.8%	1,212,000	
	71.8%	\$12,821,499	\$12,821,499
Capital Expansion			
Radio	0.0%		
Equipment	1.7%	309,600	
Technology	15.2%	2,714,613	
Facilities	1.2%	221,000	
General	10.1%	1,801,020	
	28.2%	\$ 5,046,233	\$ 5,046,233
	100%		\$ 17,867,732

On-Hold Projects

There are no projects categorized as on-hold.

(Capital Project Summary Report Attached)