

2024 - Budget Variance Report  
December 2024

Cost Center: 105038 Saskatoon Board of Police Commissioners

Account Number		2024 Approved Budget	Actuals December 2024	Variance	% of Budget Spent	Actuals December 2023	Comments
606000	Training & Dev	15,900	3,678	12,222	23%	1,049	Board member training and development, CAPG reg.
610000	Special Services	204,900	290,519	-85,619	142%	168,751	Scharfstein, other legal services and contracts including costs for arbitrator and arbitration legal counsel
610105	Contractual Services	92,300	149,529	-57,229	162%	119,728	City Clerk x-charge, Board ED, Chief replacement search
620310	Memberships	5,400	5,332	68	99%	5,202	CAPG membership - only expense in this category
622100	Rentals	5,000	3,220	1,780	64%	14,796	SPA Bargaining
622112	Freight	300	0	300	0%	0	
622300	Material & Supplies	0	1,381	-1,381		0	Chief Announcement Luncheon
630001	Business Travel	14,000	2,875	11,125	21%	5,877	CAPG Conference travel
630002	Meals - Police	3,300	4,973	-1,673	151%	4,052	Board meetings and gathering meals, SPA Bargaining for Board's panel
630003	Meal & Incidental Allowances	0	370	-370		320	Budgeted for in Business Travel
630100	Computer Expenses	5,500	4,574	926	83%	3,723	3Fish Media
630101	Comp Software Lic	1,200		1,200	0%	867	
630130	Printing	400		400	0%	0	
630210	Advertising	2,000		2,000	0%	441	
650210	Honoraria	500		500	0%		
680000	Cost Recovery	0	-134,769	134,769		-500	Accrued expense for Arbitration, SPA cost recovery for negotiation room rentals
Total Expenses		350,700	331,682	\$19,018	95%	324,306	

Legend

Green	less than or equal to	100%
Yellow	greater than	100% and <= 105%
Red	greater than	105%

Of interest: Total cost of SPA arbitration/bargaining in 2023/24 \$146,480, of which \$86,403 related directly to arbitration.

Historical Results - Board of Police Commissioners Cost Center Budget and Actual by Year (additional context)					
Year	Budget	Actual	Variance		
2024	\$350,700	\$331,682	\$19,018	5.42%	SPA Arbitration/Chief recruitment - savings from 2023 accrual
2023	\$379,500	\$324,305	\$55,195	14.54%	Legal services - contributed to savings
2022	\$383,900	\$239,878	\$144,022	37.52%	Legal services - contributed to savings
2021	\$394,600	\$198,346	\$196,254	49.73%	Legal services - contributed to savings
2020	\$343,900	\$226,166	\$117,734	34.23%	Legal services - contributed to savings
2019	\$264,000	\$285,687	(\$21,687)	-8.21%	Legal services - insufficiently budgeted
2018	\$238,100	\$336,361	(\$98,261)	-41.27%	Legal services/Chief recruitment/swearing in - insufficiently budg.
2017	\$186,100	\$229,798	(\$43,698)	-23.48%	Chief recruitment - insufficiently budgeted
2016	\$186,100	\$213,721	(\$27,621)	-14.84%	
2015	\$168,300	\$245,976	(\$77,676)	-46.15%	