
2017 Public Accounts

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated May 28, 2018, be received as information.

Topic and Purpose

The purpose of this report is to present the City of Saskatoon's (City) 2017 Public Accounts.

Report Highlights

1. In 2017, a total of \$312.1 million in salaries were paid to civic employees.
2. In 2017, 961 employees earned over \$100,000, an increase of 49 employees from 2016.
3. There was \$14.1 million in paid overtime in 2017 compared to \$12.7 million in 2016.

Strategic Goal

The Public Accounts support the Strategic Goal of Asset and Financial Sustainability by demonstrating openness, accountability and transparency in the allocation of resources.

Background

The Public Accounts document (Attachment 1) is legislated by *The Cities Act* to be generated each year by municipalities and lists, among other things, remuneration over \$50,000 to civic employees including employees of its Boards and Commissions (SaskTel Centre, TCU Place, Remai Modern Art Gallery of Saskatchewan, Saskatoon Public Library, Police), as well as remuneration for elected officials.

Report

Employee Remuneration Summary

The City offers wages and salaries that support the organization's strategic plan, attracts and motivates employees and retain 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 that the City will be a market leader, but a competitive employer that tracks the fiftieth percentile of the relevant labour market (i.e., local, regional and national basis as appropriate).

In 2017, a total of \$312.1 million in salaries were paid to civic employees.

A historical analysis provided in the following table illustrates the changes in employee remuneration categories from 2014 to 2017 for civic employees, excluding Fire and Police.

Civic Employees (excluding Police & Fire) Remuneration Trending				
	2014	2015	2016	2017
More than \$200,000	2	6	6	6
\$175,000 - \$199,999	4	4	5	3
\$150,000 - \$174,999	23	15	15	13
\$125,000 - \$149,999	41	37	40	47
\$100,000 - \$124,999	149	160	190	189
Total	219	222	256	258

The similar analysis for Police and Fire can be seen below.

Saskatoon Police Service				
	2014	2015	2016	2017
More than \$200,000	2	3	3	3
\$175,000 - \$199,999	2	11	10	10
\$150,000 - \$174,999	10	6	10	8
\$125,000 - \$149,999	15	102	75	95
\$100,000 - \$124,999	171	253	272	284
Total	200	375	370	400

Saskatoon Fire Department				
	2014	2015	2016	2017
More than \$200,000	-	-	-	-
\$175,000 - \$199,999	-	-	-	1
\$150,000 - \$174,999	2	1	6	1
\$125,000 - \$149,999	74	24	48	57
\$100,000 - \$124,999	211	194	232	221
Total	287	219	286	280

A total of 961 employees earned over \$100,000 in 2017 which is an increase of 49 employees over 2016 (912 employees), of which Saskatoon Police Service is the largest segment (42%). The following is the total distribution of the 961 employees who earned over \$100,000 in 2017:

- 42% - Saskatoon Police Service
- 29% - Saskatoon Fire Department
- 27% - Other Civic Employees
- 2% - Civic Boards

Overtime

In 2017, a total of \$14.1 million was earned in overtime compared to \$12.7 million in 2016, of which 75 employees were paid overtime in excess of \$25,000. The majority of these employees work for Saskatoon Light & Power, Transportation, and Roadways & Operations where overtime is typically required for emergent work.

Twenty-five job classifications accounted for 64.7% of the annual overtime hours in 2017. Transit Operators (313 employees) accounted for approximately 14.5% of the total annual overtime hours in 2017. Labourers, the largest job classification group (444 employees), accounted for approximately 7.2% of the total annual overtime hours worked in 2017. Supervisor VI positions (35 employees) accounted for 5.68% of the total annual overtime hours worked in 2017.

The City uses overtime to increase organizational capacity and manage temporary workload fluctuations. A wide range of factors, such as collective agreement provisions, unpredictable events (e.g. winter storms), anticipated or unanticipated absences and extended sick leaves, impact the management of workload and staffing.

The City has a number of significant services that have demand fluctuations (transit services, power outages, etc.) and seasonal fluctuations (snow removal, road repairs, etc.). These fluctuations are best managed using a combination of appropriate staffing levels augmented with overtime. While there are substantial benefits of using overtime in the correct circumstances, it is important to monitor overtime utilization to ensure it is managed from both a departmental and individual perspective. Excessive overtime can result in lower productivity, increased absenteeism, missed work due to injury or illness, and can result in higher employee turnover.

Attachment 2 provides further detail regarding overtime statistics and information. Note that Attachment 2 only includes analysis of overtime falling under the responsibility of the City Manager and excludes employees at the Saskatoon Police Service, Saskatoon Public Library, SaskTel Centre, TCU Place and Remai Modern Art Gallery of Saskatchewan.

City of Regina Public Accounts Comparison

The City of Regina's Public Accounts outlines a total of 768 employees who earned over \$100,000 in 2017. The comparison by category to the City of Saskatoon is shown below.

Ranges	Regina	Saskatoon
Police Staff over \$100,000	375	400
Fire Staff over \$100,000	183	279
Light & Power Utility Staff over \$100,000	N/A	41
Other Civic Staff over \$100,000	210	241

As seen above, it is important to note that the City of Regina does not operate a light and power utility, while the City of Saskatoon does. In 2017, Saskatoon Light & Power had 41 employees who earned over \$100,000.

2017 Public Accounts

The Public Accounts offer the following comparison on senior level positions:

Position	Regina	Saskatoon	SGI*	SaskTel*	SaskEnergy*	SaskPower*
City Manager/ CEO	\$277,367*	\$305,989	\$404,004	\$633,895	\$404,884	\$481,169
City Solicitor	\$222,217	\$219,610	\$225,052	\$340,337	\$308,886	\$333,567
Chief of Police	\$243,307	\$204,576**	N/A	N/A	N/A	N/A
Chief Financial Officer	\$226,492***	\$214,022	\$292,835	\$283,481	\$294,657	\$203,153****

* Source for Crown Corporation Executive Salary comparisons is the 2016-2017 Payee Disclosure Report

** Saskatoon's Chief of Police retired on October 1, 2018

*** Regina's Chief Financial Officer retired on July 7, 2018

**** Appointed Chief Financial Officer in October 2017

Communication Plan

The 2017 Public Accounts document will be made available on the City's website.

Due Date for Follow-up and/or Project Completion

There is no follow-up required.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachments

1. 2017 Public Accounts
2. Overtime Utilization Report

Report Approval

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Approved by: Jeff Jorgenson, Acting City Manager

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