EDMONTON POLICE SERVICE

REPORT TO THE EDMONTON POLICE COMMISSION

DATE: November 24, 2025

SUBJECT: Budget Variance for the Period Ending October 31, 2025

RECOMMENDATION(S):

That this report be received for information.

INTRODUCTION:

This report provides information and updates to the Edmonton Police Commission (EPC) on the Edmonton Police Service (EPS) current financial position for the period ending October, 2025. The year-end forecast reflects the organizational decisions, practices, and plans to the end of 2025 and the information available to date. Certain items involve a greater degree of uncertainty. The Service continues to monitor and will update projections as necessary.

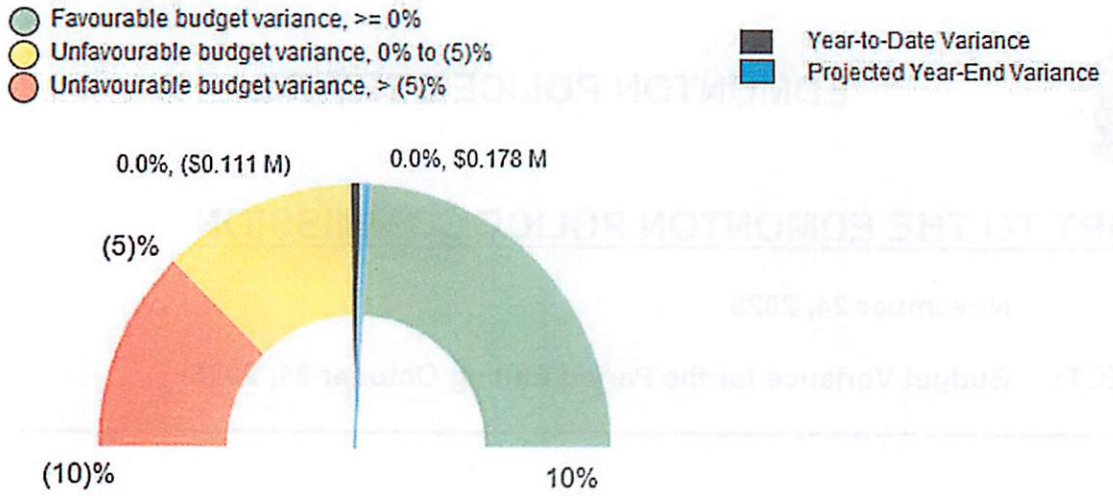
COMMENTS / DISCUSSION:

Operating

The year-end forecast projects an operating surplus of $0.178 million ($0.253 million underspend from current year operations, offset by the deficit of $0.075 million in the operating reserve).

The year-to-date (January 1 to October 31, 2025) operating results indicate a net deficit position of $0.111 million or 0.0% (revenue surplus of $5.900 million, offset by expense overspend of $6.011 million).

Further information for revenue, personnel and non-personnel explanations are detailed on attachment I.



ADDITIONAL INFORMATION ATTACHED:

Attachments:

I. Operating Budget Variance by Major Category of Revenue & Expenditures
II. Explanation of Variances by Major Category of Expenditures and Revenues

Written By: Iryna PYASTA, Director, Financial Management Branch

Reviewed By: Robert DAVIDSON, Executive Director, Business Development Division

Approved By: Kevin KOBI, Acting Chief Administrative Officer, Corporate Services Bureau

Kevin Kobi Digitally signed by Kevin Kobi Date: 2025.11.20 13:56:49 -07'00'

Chief of Police: _____

Date: Nov 24, 2025

Attachment I - EPS

Edmonton Police Service

Budget Variance by Major Category of Revenues & Expenditures

For the Period Ending October 31, 2025
($000's)

	Current Period				2024 Year to Date				2025 Year to Date				Year End Forecast			
	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Projected	Variance	%
Revenue																
Traffic Safety Act Fines (Note 1)	$ 706	$ 642	$ (64)	-9.1%	$ 8,555	$ 5,921	$ (2,634)	-30.8%	$ 7,553	$ 6,174	$ (1,379)	-18.3%	$ 8,861	$ 7,214	$ (1,647)	-18.6%
Provincial Grants (Note 2)	1,821	3,385	1,564	85.9%	15,648	17,005	1,357	8.7%	18,449	19,704	1,255	6.8%	49,071	50,107	1,036	2.1%
Other Revenue (Note 3)	3,128	4,057	929	29.7%	31,053	33,341	2,288	7.4%	32,205	38,229	6,024	18.7%	38,897	45,004	6,107	15.7%
Secondments	1,284	1,723	439	34.2%	13,074	12,949	(125)	-1.0%	13,379	13,509	130	1.0%	15,934	16,415	482	3.0%
Tow Lot	632	828	195	30.9%	6,323	5,198	(1,125)	-17.8%	6,323	6,770	447	7.1%	7,588	7,924	336	4.4%
PICS and Alarm Control	647	641	(6)	-1.0%	5,661	6,317	657	11.6%	6,327	6,447	120	1.9%	7,556	7,556	-	0.0%
Extra Duty[1]	268	362	94	35.0%	2,432	4,451	2,019	83.0%	2,681	4,442	1,761	65.7%	3,217	4,972	1,755	54.6%
E911 Fees	112	88	(24)	-21.4%	1,117	1,076	(41)	-3.7%	1,117	927	(190)	-17.0%	1,340	1,113	(227)	-16.9%
School Resource Officer (SRO)	-	29	29		1,020	1,066	46	4.5%	588	1,056	469	79.8%	1,020	1,700	680	66.6%
Other[2]	185	387	202	109.2%	1,425	2,283	857	60.2%	1,760	5,078	3,288	183.6%	2,242	5,323	3,081	137.4%
Total Revenue	5,655	8,084	2,429	43.0%	55,256	56,267	1,012	1.8%	58,207	64,107	5,900	10.1%	98,829	102,325	5,496	5.7%
Expense																
Personnel																
Salary and benefits (Note 4)	38,656	39,484	(828)	-2.1%	360,519	360,890	(371)	-0.1%	393,842	397,756	(3,914)	-1.0%	471,507	473,962	(2,455)	-0.5%
EPS Overtime (Note 5a)	1,112	1,218	(106)	-9.5%	9,495	15,555	(6,060)	-63.8%	11,885	16,094	(4,209)	-35.4%	14,218	18,853	(4,635)	-32.6%
External Overtime (Note 5b)	40	16	24	59.3%	394	661	(267)	-67.8%	394	418	(24)	-6.1%	472	476	(4)	-0.8%
	39,808	40,718	(910)	-2.3%	370,408	377,106	(6,698)	-1.8%	406,121	414,268	(8,147)	-2.0%	486,197	493,291	(7,094)	-1.5%
Non-Personnel																
Furniture, equipment, IT, materials and supplies (Note 6)	2,289	1,798	491	21.5%	21,435	18,772	2,663	12.4%	20,850	21,209	(359)	-1.7%	24,717	26,158	(1,441)	-5.8%
Contracts and services (Note 7)	2,529	2,071	458	18.1%	28,956	26,374	2,582	8.9%	27,426	26,301	1,125	4.1%	36,515	34,060	2,455	6.7%
Vehicles (Note 8)	889	1,017	(128)	-14.4%	8,471	8,779	(308)	-3.6%	8,392	8,284	108	1.3%	9,921	10,017	(96)	-1.0%
Facilities (Note 9)	1,845	1,539	306	16.6%	18,186	18,272	(86)	-0.5%	19,050	18,132	918	4.8%	23,116	23,073	43	0.2%
Other Expenditures[1] (Note 10)	398	426	(28)	-7.1%	3,954	2,172	1,781	45.1%	4,389	4,045	344	7.8%	5,649	4,758	890	15.8%
	7,950	6,851	1,099	13.8%	81,002	74,369	6,632	8.2%	80,107	77,971	2,136	2.7%	99,918	98,066	1,851	1.9%
Total Expense	47,758	47,569	189	0.4%	451,410	451,475	(66)	0.0%	486,228	492,239	(6,011)	-1.2%	586,115	591,357	(5,243)	-0.9%
Position before Adjustments	42,103	39,485	2,618	6.2%	396,154	395,208	946	0.2%	428,021	428,132	(111)	0.0%	489,286	489,033	253	0.1%
Tangible Capital Assets Budget adjustment (Note 11)													8,157	8,157	-	0.0%
Transfer to/(from) EPS Reserve (Note 12)														75	(75)	0.0%
Net Position	$ 42,103	$ 39,485	$ 2,618	6.2%	$ 396,154	$ 395,208	$ 946	0.2%	$ 428,021	$ 428,132	$ (111)	0.0%	$ 497,443	$ 497,265	$ 178	0.0%

1 Extra Duty Revenue received from other City Departments is reclassified from expense recovery to revenue.
2 Other Revenue includes G7 revenue, Federal grants, fines (Gaming and Liquor, Other Bylaw Violations), and sales of unclaimed goods.

ATTACHMENT II – EPS

Edmonton Police Service

Explanation of Variances by Major Category of Revenues and Expenditures – Notes

For the Period Ended October 31, 2025

1. Traffic Safety Act (TSA) Fines Revenue

Revenue generated by officer issued tickets under the Traffic Safety Act.

Year to Date – Under budget due to the collection of ticket payments. As ticket volumes increase, it is anticipated that revenue collections will follow, however to date this has been lagging. Currently investigating reasons for delay of payments.

Forecast – Same as year to date.

2. Provincial Grants

Provincial Grants include the Policing Support Grant, the 50 New Police Officers Grant, the E911 Grant, the Alberta Mental Health (AMH) Grant, the Guns and Gangs Violence Action Fund (GGVAF) Grant, and Victim Services Grant.

Year to Date – Over budget due to increased grant revenue for the E911 grant, which is offsetting additional expenditures in the Emergency Communication Operations Branch (ECOMB).

Forecast – The same as year to date, and further increased by the grant revenue for the Body Worn Video Digital Evidence Management System (BWV DEMS).

3. Other Revenue

Other revenue includes Secondments revenue, and revenues associated with user fees for services provided.

Secondments revenue is primarily generated from Alberta Law Enforcement Response Team (ALERT) and Alberta Serious Incident Response Team (ASIRT) for EPS members seconded to these organizations. User fees revenue include Tow Lot revenue, Police Information Check Section (PICS), Alarm Control, Extra Duty, E911 landline fees, School Resource Officers (SRO), gaming and liquor fines, other Bylaw violations, and sales of unclaimed goods.

Year to Date – Over budget due to Federal Grant revenue recognition for the Edmonton Transit Enhanced Community Safety System (ETECS) development, increased Extra Duty requests, SRO revenue with the addition of new officers at Edmonton Public Schools, and revenue for the G7 Summit, which are offset with additional expenditures.

Forecast – The same as year to date.

ATTACHMENT II – EPS

4. Salary and Benefits

Salary and benefits are for all EPS employees based on collective bargaining agreements with the Edmonton Police Association (EPA), the Senior Officers Association (SOA), and Civic Service Union 52 (CSU 52).

Includes base salary, acting pay, shift differential, court time, standby pay, pension, medical, dental, group life insurance, allowances (boot, health care spending), and statutory holiday pay per collective agreements. The salaries and benefits of employees seconded to external organizations are incurred as an expense and recovered through Secondments revenue.

Year to date – Over budget due to higher benefit costs, specifically related to increased sick time compared to prior years, increased Workers Compensation Board (WCB) expense, and increased benefit premiums as a result of the annual financial review of benefit plans.

Forecast – The same as year to date.

The sworn member attrition position for the first ten months of the year is:

Attrition	October	Year to Date	Total
Original Projection	8	80	100
Actual & Updated Projection	7	71	85

As of November 13, 2025 forty-nine members have announced retirement, twenty-eight have tendered their resignation, and one was released for an attrition total of seventy-eight. Of these, seventy-one were no longer on the payroll as of October 31, 2025.

5a. EPS Overtime

EPS overtime costs are paid in accordance with collective bargaining agreements and primarily related to maintaining minimum staffing or operational requirements.

Year to date – Over budget due to maintaining minimum staffing levels and increased training requirements for the Emergency Communications Operations Management Branch (ECOMB) which is partially offset by increased grant revenue, staffing shortages in the Encampment Response Teams, and policing required for the NHL playoffs. Further increased by policing at the G7 Leaders' Summit, which is offset with increased revenue.

Forecast – The same as year to date, and additional requirements for increased protests and investigations.

ATTACHMENT II – EPS

5b. External Overtime

External overtime costs are incurred by employees seconded to external organizations (ALERT, ASIRT, etc.). These costs are recovered through Secondments revenue.

Year to date – Minimal variance to budget.

Forecast – The same as year to date.

6. Furniture, Equipment, IT, Materials and Supplies

This category includes the purchases of uniforms and clothing, ammunition, stationery, medical supplies, computer software and hardware purchases and maintenance, and furniture and equipment.

Year to date – Over budget due to increased ammunition costs, and expenditures for the G7 Summit, which are partially recoverable.

Forecast – The same as year to date, and further increased by additional costs for uniforms, and Technological Crimes software requirements.

7. Contracts & Services

This category includes various contracted resources. Examples include Security Commissionaires, Extra Duty, Police Seized Vehicles towing fees, DNA analysis, Human-Centered Engagement Liaison Program (HELP) navigators, Legal Services, and Psychological Counseling.

Year to date – Under budget due to the EPS HELP program costs that are covered by the AMH grant, lower than expected AMH and GGVAF program expenditures to date, and delays in Alternative Staffing.

Forecast – The same as year to date.

8. Vehicle Costs

This category includes the expenses for vehicle repairs, maintenance, and fuel.

Year to date – Under budget due to lower fleet maintenance costs.

Forecast – Over budget due to increased maintenance required for Air 1.

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9. Facilities

This category includes facility maintenance and custodial expenses for services provided by the City of Edmonton (COE) staff, external space rent, power, natural gas, and telephone charges.

Year to Date – Under budget due to timing of renovation projects.

Forecast – The same as year to date.

10. Other Expenditures

This category includes travel and training expenditures, insurance premiums, debt servicing costs, and memberships. Extra Duty Revenue received from other City Departments are reclassified from expense to revenue.

Year to Date – Under budget due to lower travel and training to date.

Forecast – Under budget due to lower travel and training planned, and planned underspends to offset other non-personnel variances.

11. Tangible Capital Assets

Budget held to cover capital qualifying expenses for projects such as vehicles.

ATTACHMENT II – EPS

12. Transfer to/from EPS Reserve

On June 26, 2018 City Council approved Policy C605 Edmonton Police Reserve. In accordance with the policy and in the event the reserve falls into a deficit position, a strategy will be developed by the EPS, to be approved by City Council, to achieve a balanced position over a period not to exceed three years, starting with the subsequent year operating budget. The strategy may include replenishing the reserve with any unplanned one-time revenues, adjustments to capital priorities and managing operating expenditures.

Over the 2019 – 2022 budget cycle, Edmonton Police Service managed significant costs related to the COVID-19 global pandemic, and the City of Edmonton Enterprise Commons project with no additional funding. After addressing these unplanned expenditures, the balance in the EPS Operating Reserve as of December 31, 2024 end in deficit of $0.580 million. Subsequently a decision has been made to favourably impact the reserve balance by $0.505 million. As a result, the balance in the operating reserve is $0.075 million.

2019 - 2022 Reserve Balance		0.312 million
2023 Transfer		(1.414) million
2023 Reserve Balance		(1.102) million
2024 Transfers		
EPS Operations	1.026	million
EC Transfer	(0.505)	
Net Transfer To Reserve		0.521 million
2024 Reserve Balance		(0.580) million
Approved Funding		0.505 million
2025 Reserve Balance		(0.075) million

Note: Reserve balance rounded to nearest thousand.