



City of Prince Albert

RPT 2025-155

TITLE: 2024 Police Special Tax Surplus Allocation

DATE: March 24, 2025

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATIONS:

1. That the 2024 Police Special Tax Revenue, collected in the amount of \$551,852.33 as per Bylaw No. 5 of 2024, be credited to the Police Service Proactive Policing Reserve to offset the 2024 costs.
2. That \$608,489.00 be transferred from the Police Service Proactive Policing Reserve to the Prince Albert Police Service Operating Budget to fund the 2024 costs of the Proactive Policing Unit, as part of the Multi-Year Proactive Policing Strategy.

EXECUTIVE SUMMARY:

The Multi-Year Proactive Policing Strategy for the Prince Albert Police Service was established by City Council, which approved an annual transfer of \$554,000 to the Prince Albert Board of Police Commissioners to support proactive policing efforts. Any unspent funds from this transfer were to be allocated to the Proactive Policing Reserve to fund the six-year strategy. The City has collected \$551,852.33 from the Police Special Tax. That special tax will fund part of the Proactive Policing Strategy costs in 2024. The total cost for 2024 for the Proactive Policing Strategy was \$608,489. This report is recommending that the shortfall in special tax for 2024 to fund the Proactive Policing Strategy be funded from the Proactive Policing Reserve.

BACKGROUND:

A municipality may pass a special tax bylaw and Subsection 278(1) of the *Cities Act* provides that the use of the revenue raised by a special tax must be used for that specific service or purpose stated in the bylaw to be completed within the taxation year. Subsection 278(2) of the *Cities Act* then states that when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue. This requirement in subsection 278(2) will allow for transparency between the City and residents as to what their tax dollars are being used for.

Multi-Year Proactive Policing Strategy – Prince Albert Police Service

City Council, at its meeting of May 3, 2021, approved the following motion to establish a Proactive Policing Strategy:

“That the City transfers to the Prince Albert Board of Police Commissioners the funding amount of \$554,000 annually to be directed to the Proactive Policing Strategy for the Prince Albert Police Service; and,

That the unspent funds from the City transfer of \$554,000 annually be forwarded to the Police Service Proactive Policing Reserve created specifically to fund the proposed six (6) year Multi-Year Proactive Policing Strategy for the Prince Albert Police Service.”

PROPOSED APPROACH AND RATIONALE:

To fund the Strategy, the attached Bylaw No. 5 of 2024 – Police Special Tax was approved to levy a special tax against all properties listed in the Bylaw that benefits from policing services within the current year. The Bylaw states the estimated cost of the purpose or service is \$554,600, pursuant to the approved Budget.

Attached is a Report from the Police Service Finance Manager to the Prince Albert Board of Police Commissioners outlining the Prince Albert Police Service Proactive Policing Strategy Costs for 2024.

The Board, at its March 18, 2025 Public meeting, approved the following motion:

“That \$608,489.00 be transferred from the Proactive Policing Reserve to the Prince Albert Police Service Operating Budget to fund the 2024 costs of the Proactive Policing Unit, as part of the Multi-Year Proactive Policing Strategy. Further, that the 2024 Police Special Tax Revenue, collected in the amount of \$551,852.00 as per Bylaw No. 10 of 2022, be credited to the Proactive Policing Reserve to offset these costs.”

As per the Special Tax Bylaw, when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue. For Year 2024, the spending exceeds the revenue generated from the Police Special Tax.

As approved by the Board of Police Commissioners, this report is recommending the same recommendations for approval by Council as follows:

- That the 2024 Police Special Tax Revenue, collected in the amount of \$551,852.33 as per Bylaw No. 5 of 2024, be credited to the Police Service Proactive Policing Reserve to offset the 2024 costs.
- That \$608,489.00 be transferred from the Police Service Proactive Policing Reserve to the Prince Albert Police Service Operating Budget to fund the 2024 costs of the Proactive Policing Unit, as part of the Multi-Year Proactive Policing Strategy.

CONSULTATIONS:

The attached Report from the Police Service Finance Manager was forwarded to the March 18th Prince Albert Board of Police Commissioners regarding the Prince Albert Police Service Proactive Policing Strategy Costs for 2024.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Finance Administration will advise the Police Service Finance Manager of Council's decision relating to Police Special Tax.

BUDGET/FINANCIAL IMPLICATIONS:

There is no surplus for Year 2024 relating to the Police Service Tax:

Unaudited Police Special Tax for 2024	(\$551,852.33)
Unaudited Proactive Policing Strategy Costs for 2024	\$608,489.00
Spending in excess of Police Special Tax	\$56,636.67

The Police Service Proactive Policing Reserve will an **unaudited surplus balance of \$303,683.91** as follows:

AUDITED DECEMBER 31, 2023 BALANCE - SURPLUS	\$360,320.58
<u>2024 BUDGETED TRANSACTIONS:</u>	
2024 Police Special Tax Levied	\$551,852.33
2024 Proactive Policing Strategy Costs	(\$608,489.00)
ENDING BALANCE IN RESERVE AT YEAREND 2024 - SURPLUS	\$303,683.91

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no other considerations at this time.

OPTIONS TO RECOMMENATION:

There is no other recommendation at this time as the report is recommending the approved motions of the Prince Albert Board of Police Commissioners.

STRATEGIC PLAN:

The creation of an equitable taxation structure promotes community growth and maintains new and existing amenities and infrastructure. The Police Special Tax is to generate revenue to fund policing services within the calendar year.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter, pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015. The following notice will be undertaken:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: March 28, 2025
- Posted on the bulletin board at City Hall: March 28, 2025
- Posted on the City's website: March 28, 2025

ATTACHMENTS:

1. Bylaw No. 5 of 2024 – Police Special Tax Bylaw.
2. Public Notice – Police Special Tax for 2024.
3. Prince Albert Police Service Proactive Policing Strategy Costs for 2024.

Written by: Melodie Boulet, Finance Manager

Approved by: Acting Senior Accounting Manager, Director of Financial Services and City Manager