

Statement of Revenues and Expenses

**THE CITY OF WINNIPEG
WINNIPEG POLICE SERVICE**

Year ended December 31, 2024



KPMG LLP

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INDEPENDENT AUDITOR'S REPORT

To the Winnipeg Police Board

Opinion

We have audited the statement of revenues and expenses of The City of Winnipeg - Winnipeg Police Service, ("the schedule") for year ended December 31, 2024. In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with financial reporting provisions in The City of Winnipeg By-Law No 148/2012 dated November 28, 2012.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the schedule, which describes the basis of accounting. The schedule is prepared to provide information to The City of Winnipeg, the Manitoba Police Commission and the Winnipeg Police Board regarding The City of Winnipeg By-Law No 148/2012 dated November 28, 2012. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for The City of Winnipeg, the Manitoba Police Commission and the Winnipeg Police Board, and should not be used by parties other than The City of Winnipeg, the Manitoba Police Commission and the Winnipeg Police Board.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the schedule in accordance with The City of Winnipeg By-Law No 148/2012 dated November 28, 2012, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are/is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a long, horizontal, slightly wavy line.

Chartered Professional Accountants

Winnipeg, Canada

July 10, 2025

THE CITY OF WINNIPEG - WINNIPEG POLICE SERVICE
Statement of Revenues and Expenses
Year Ended December 31, 2024

	2024	2023
	\$	\$
REVENUES		
Provincial government grants	\$ 39,509,690	\$ 29,912,195
Regulation fees	17,823,785	14,648,261
Sale of goods and services	13,865,762	13,142,469
Recoveries	1,162,942	714,882
TOTAL REVENUES	72,362,179	58,417,807
EXPENSES (Schedule 1)		
Salaries and benefits	285,490,788	265,923,209
Services	25,080,503	19,716,686
Materials - parts and supplies	7,636,793	7,501,860
Assets and purchases	3,510,667	3,853,965
Debt and finance charges	12,062,195	10,578,667
Grant transfers	11,431,877	11,148,783
TOTAL EXPENSES	345,212,823	318,723,170
EXCESS OF EXPENSES OVER REVENUES	272,850,644	260,305,363

THE CITY OF WINNIPEG – WINNIPEG POLICE SERVICE
Notes to the Statement of Revenues and Expenses
December 31, 2024

1. Nature of the organization:

Winnipeg Police Service, a department of The City of Winnipeg, has a mandate to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law.

The City of Winnipeg (the "City") is a municipality that was created on January 1, 1972 pursuant to The City of Winnipeg Act, a statute of the Legislature of the Province of Manitoba (the "Province"). The City continued as a body corporate by virtue of the enactment by the Province of The City of Winnipeg Charter on January 1, 2003.

2. Significant Accounting Policies

The statement of revenue and expenses are prepared in accordance with Canadian public sector accounting standards.

(a) Basis of presentation:

These statements of revenue and expenses present the results of operations of the Winnipeg Police Service as if it has been accounted for on a stand-alone basis. Management has extracted the information used to prepare this statement of revenue and expenses from the consolidated financial statements of The City of Winnipeg.

This statement of revenue and expenses is not necessarily indicative of the results that would have been attained if the Winnipeg Police Service had been operated as a separate legal entity during the year presented.

The basis of accounting used in this statement of operations materially differs from Canadian public sector accounting standards because statements of financial position and cash flows are not included.

3. Related party transactions:

Type of charge	Category	2024 \$	2023 \$
Municipal Accommodations	Rent	10,395,141	10,295,533
City of Winnipeg - Corp Finance	Debt and finance	12,062,195	10,578,667
City of Winnipeg - Fleet Service	Fleet insurance/lease/fuel/carbon tax	4,673,984	5,128,809
City of Winnipeg - Corp Finance	Translation cost	9,000	9,000
City of Winnipeg - Parking Authority	Parking rentals	176,457	177,063
City of Winnipeg - Corporate Services	Postage meter	24,681	23,217
City of Winnipeg - Business Tech.	Radio shop services	428,350	425,786
City of Winnipeg - Corporate Services	% of salary of occ. health nurse	160,362	202,814
Total		27,930,170	26,840,889

THE CITY OF WINNIPEG - WINNIPEG POLICE SERVICE
Schedule 1 - Detailed Statement of Winnipeg Police Service Expenses
Year ended December 31, 2024

	2024	2023
	\$	\$
SALARIES		
Salaries - permanent	228,317,094	215,305,621
Salaries - temporary	302,907	373,863
Shift Premium	984,617	1,019,104
Acting pay	986,118	932,933
Long service pay	14,303	8,650
Overtime	10,296,794	7,699,576
Standby pay	656,592	595,493
Furlough recoveries - permanent	(236,577)	(215,259)
BENEFITS		
Civic pension	22,153,434	18,944,197
Civic pensions cash out	-	14,965
Canada pension	8,217,915	7,560,331
Group insurance	147,355	358,386
Employment insurance	2,846,214	2,664,766
Payroll costs	2,324,024	1,624,753
Medical expenses	834,930	556,244
Pension awards	145,242	45,130
Fatality pension premium	648,336	640,700
Interest and administration	971,545	842,367
Sick leave and severance pay	1,535,757	2,625,044
Vacation/overtime cashout	1,283,086	1,297,598
Employer paid benefits	3,061,102	3,028,747
TOTAL SALARIES AND BENEFITS	285,490,788	265,923,209

THE CITY OF WINNIPEG - WINNIPEG POLICE SERVICE
Schedule 1 - Detailed Statement of Winnipeg Police Service Expenses
Year ended December 31, 2024

	2024	2023
	\$	\$
SERVICES		
Professional and consultant services	2,167,442	1,379,065
Non-professional services	8,923,788	7,624,607
Taxi services	37,760	36,653
Freight and messenger services	114,151	54,375
Allocated department costs	9,000	9,000
Auto allowance	2,749	1,829
Light and power	28,806	31,365
Real property contracts - construction and maintenance	401,108	282,300
Office equipment maintenance	4,783,957	1,999,843
Vehicle maintenance	87,867	96,637
Towing services	5,578	13,014
Cleaning and laundry	41,728	46,805
Other equipment servicing	1,037,073	708,738
Printing, binding, photocopying	69,447	101,914
Telephone-regular desk set	304,128	301,538
Telephone-Cellular	351,454	262,369
Telephone-alarm systems	21,535	21,714
Data comm DSL	414,693	286,602
Advertising	220,245	248,955
Insurance and licenses-auto	162,181	155,514
Fleet insurance	1,424,451	1,413,311
Drivers' licenses	27,379	21,223
Certificates, permits, licenses	54,216	20,790
Hauling expense	27,817	30,874
Rentals	239,184	276,365
Fleet capital lease	1,767,316	2,014,448
Equipment rental-external	315,104	302,458
Parking space rental	176,457	177,063
Meal expense	13,784	8,384
Luncheons, receptions & events	76,826	74,494
Membership fees	70,563	70,083
Postage	24,681	23,217
Training, workshops and tuition	430,842	510,198
Conferences	10,672	30,630
Conferences involving travel	563,984	301,933
Training/workshops with travel	528,254	698,237
Travel-city business	144,283	80,141
	25,080,503	19,716,686

THE CITY OF WINNIPEG - WINNIPEG POLICE SERVICE
Schedule 1 - Detailed Statement of Winnipeg Police Service Expenses
Year ended December 31, 2024

	2024	2023
	\$	\$
MATERIALS, PARTS AND SUPPLIES		
Photographic supplies	8,993	8,186
Stationery and office supplies	207,290	183,426
Periodicals and subscriptions	31,938	64,324
Computer software	420,688	392,669
Medical, dental & lab supplies	113,062	108,438
Animal food and supplies	24,874	11,359
Cleaning supplies	119,701	106,658
Other operating supplies	1,656,957	1,151,131
Small tools	16,815	6,551
Uniforms & protective clothing	960,187	883,819
Uniforms/clothing other	959,505	1,138,013
Motive fuels and lubricants	348,921	349,891
Fleet fuel	1,280,015	1,538,221
Carbon tax	202,201	162,829
Automotive Parts	913,372	964,248
Clothing allowance	424,839	409,123
Inventory adjustment	(52,565)	22,974
	7,636,793	7,501,860
ASSETS AND PURCHASES		
Motive equipment	4,929	12,886
Elec, light and comm equipment	435,312	40,306
Office equipment	5,890	9,695
Other equipment	1,809,166	2,592,091
Computer hardware	731,057	816,618
Office furniture	535,948	353,459
Books	7,565	10,954
Other Personal Property	(19,200)	17,956
	3,510,667	3,853,965

THE CITY OF WINNIPEG - WINNIPEG POLICE SERVICE
Schedule 1 - Detailed Statement of Winnipeg Police Service Expenses
Year ended December 31, 2024

	2024	2023
	\$	\$
TOTAL DEBT AND FINANCES		
Interest	7,733,148	6,753,853
Principal	2,787,696	2,313,936
Internal financing	1,098,348	1,098,348
Letter of credit fees	-	21,946
Debenture issue expense	276,945	255,026
Credit card commission	166,058	135,558
	12,062,195	10,578,667
TOTAL GRANTS		
Grants-cash	52,033	36,225
Claims	580,999	301,683
Vehicle claims	69,143	54,883
	702,175	392,791
TRANSFERS TO OTHER FUNDS		
Tsf to (from) insurance reserve	(261,257)	(146,318)
Tsf to civic accommodations (Note 3)	10,395,141	10,295,533
Inter-Dept tsf to GRF - BTS (Note 3)	428,350	425,786
Inter-Dept tsf to GRF - HRPS (Note 3)	160,362	202,814
Purchasing card rebate	7,106	(21,823)
	10,729,702	10,755,992
Total Expenses	345,212,823	318,723,170