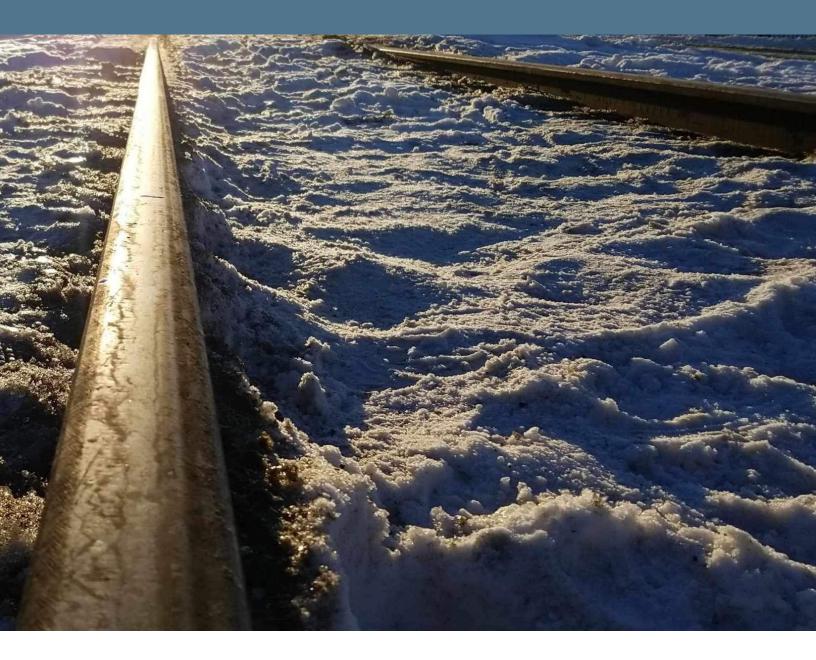
Working it Out Estimating the Social Value of Build Up Saskatoon



Marc-André Pigeon CCSC Director and Strategic Research Fellow

Stan Yu Research and Communications Coordinator



Abstract

This study finds evidence that Build Up Saskatoon, a social enterprise that provides training, supports, and employment to people who have been in and out of the criminal justice system, helps keep people away from crime by providing meaningful work in a cost-effective way. Over a period stretching from February 2022 to May 2023, criminal record checks show BUS participants had only two minor encounters with police, neither of which led to charges, court appearances, or convictions. By contrast, we obtained data showing that, prior to joining BUS, seven of the 13 participants we studied had accumulated 196 criminal convictions and served 16 years in federal penitentiaries and 15 years in provincial correctional facilities. These individuals were responsible for more than \$3 million in correctional costs. By providing work that keeps BUS participants away from the criminal justice system, we estimate BUS has helped save federal and provincial governments \$126,489 to \$306,666 in the 2022-23 period, amounts that correspond to a return on investment for government ranging from \$1.39 to \$1.95 for each dollar allocated to the organization.

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COVER IMAGE: staying on track, Ethan Beatty, 2024

Canadian Centre for the Study of Co-operatives

101 Diefenbaker Place University of Saskatchewan Saskatoon SK Canada S7N 5B8 Phone: (306) 966-8509/ Fax: (306) 966-8517 Email: <u>coop.studies@usask.ca</u> Website: <u>http://www.usaskstudies.coop</u>



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1. INTRODUCTION

Can a program administered by a social enterprise keep people out of the criminal justice system by providing meaningful work in a cost-effective way?

To answer these questions, we conducted a case study of Build Up Saskatoon (BUS), a social enterprise that, as we describe in detail in our first report¹ and sketch in Appendix A, provides work in construction-related activities to people who have been in and out of the criminal justice system or are at risk of doing so. As these documents attest, BUS appears to be providing meaningful work that is changing the lives of its participants, also referred to as crew members.

To understand whether this meaningful work helps keep people out of the criminal justice system, we worked closely with BUS, its parent organization Quint Development, Saskatoon Police Service (SPS), and officials at the City of Saskatoon. We found that, over its first full year of operation, two of BUS's 13 participants had contacts with the law but none that resulted in charges or convictions. As we show, this represents a decline in contact with the criminal justice system relative to what we learned about the crew members' past behaviour and from studies about recidivism—the tendency of a person with a criminal record to reoffend.

With respect to whether the program is cost-effective, for strategic and pragmatic reasons elaborated on below, we focused narrowly on estimating *simple, tangible, direct,* and *unambiguous* social benefits from BUS, namely reductions in police contacts, lower incarceration costs, reduced court costs, fewer social assistance payments associated with the BUS participant cohort, and higher government tax revenue. We compare these social benefits (money saved and earned by government) to the financial cost of running BUS (money spent by government to seed BUS). We find that for every dollar government puts into BUS, it gets back at least \$1.39 in savings and tax revenue but possibly as much as \$1.95.

2. CONTEXT

Our research questions emerged from conversations the Canadian Centre for the Study of Co-operatives (CCSC) initiated with Quint and the City of Saskatoon in 2020. At the time, and still today, the City of Saskatoon (and provincial government agencies) had community well-being and public safety as key policy priorities and for good reason: over the last five years,² Saskatoon has ranked as one of the top six cities in Canada with a population of 100,000 or more in terms of criminal activity as measured by what is known as the Crime Severity Index (CSI); in 2022, for example, Saskatoon's CSI score was the fourth highest in Canada (Frew, 2023). ³

¹ See Mohammed & Pigeon (2023).

² This is based on reporting between 2018 – 2022 (Charlton, 2022; Frew, 2023; James, 2020b; James, 2021).

³ The Crime Severity Index is a measure that addresses the limitations of traditional crime rates by accounting for both the amount of crime reported and the relative seriousness of these crimes. Each offence is assigned a weight based on the incarceration rate for that offence type and the proportion of people convicted of that offence who are sentenced to time in prison. The calculation includes taking the number of police-reported incidents for each offence multiplied by the weight of that offence. Following, all weighted offences are added together and divided by the population. (Statistics Canada, 2009).

Like other jurisdictions, Saskatoon has most often looked to the police to anchor their policy response and, consistent with that strategy, the Saskatoon Police Service (SPS) has committed to increasing the presence of police officers, with special emphasis on parts of the city that typically experience the greatest amount of crime (James, 2020a; Kitchen, 2015). This kind of response, however, has limitations. As Henry (2018) notes: "criminal justice and suppression approaches, although continuously funded to address and lead initiatives, are ill-equipped to address the systemic issues of poverty, racism, and violence."

Of late, however, the City—with the support of the province—has adopted less conventional strategies such as hiring Alternative Response Officers (AROs). These are SPS officers who help vulnerable people find appropriate support services. BUS represents another potential non-traditional approach to addressing criminal activity. As we set out to answer our over-arching research questions, we expected that a program like BUS *could* also help address the city's safety objectives and generate positive social returns for two reasons.

First, as we discuss in more detail in Appendix B, there is a scholarly consensus based on case studies and empirical analysis that well-designed work programs can be effective in reducing recidivism. Most of these programs, however, are funded and administered by government. While BUS is also funded by government, it is governed and run as a social enterprise arm of Quint, a community economic development not-for-profit based in Saskatoon. This led to the second reason for our optimism about BUS: social enterprises have the potential to create an environment favourable to innovation in programming and service delivery *provided* there is adequate, and sustained funding as well as manageable administrative expectations from funders (Gyarmati *et al.* 2008; Barraket and Weismsman 2009; Gupta et al. 2020). While our understanding of the literature gave us reason to believe BUS could be effective, it remained to be seen, however, whether BUS was in fact effective at reducing recidivism and could do so in cost-effective way.

3. DEFINING THE SCOPE OF OUR SOCIAL VALUE ANALYSIS

Before describing our analytic framework for the social value analysis, it is important to define the scope of the exercise. As noted, we chose to focus narrowly on a set of simple, tangible, direct, and unambiguous social outcomes attributable to BUS, namely reductions in costs related to policing, incarceration, court costs, and government income transfers as well as increased tax revenue arising from higher employment income.

Importantly, we did <u>**not**</u> attempt to quantify downstream social benefits such as savings to government associated with reduced need for health care, child and family services, and other government services. We made this decision for several inter-related and additive reasons.

3.1 Simple, Tangible, Clear, and Unambiguous Outcomes and Minimal Administrative Burden

This research project was motivated by early engagement between Quint and Manitoba-based social entrepreneur Shawn Loney and the later involvement of the CCSC and City of Saskatoon. In two books, Loney (2016, 2018)⁴ stresses the importance of thinking about the relationship between governments and social procurement like the way government thinks about contracting with private firms. In these

⁴ Will Braun is listed a secondary author on both books.

arrangements, governments buy simple, tangible, direct and unambiguous outcomes (e.g., a road, bridge, garbage pickup) from private firms which, in turn, generate a profit based on their ability to produce contracted outcomes and manage associated costs.

When governments engage with social enterprises, Loney argues, they tend to do the opposite. Instead of contracting for simple, tangible, direct and unambiguous outcomes, governments tend to pay more attention to how social enterprise spend their money—the how rather than the what. Loney (2018, p. 61), himself a social entrepreneur, describes the resulting paternalistic attitude by governments this way: "they monitor us very closely and, because they don't trust us, we are subjected to a level of oversight that is arduous and frankly detracting from whatever they are funding us to do."

To avoid this propensity, Loney argues governments should instead use what he calls "outcome purchasing agreements" or OPAs that, like their private sector contractual counterparts, set out simple, tangible, direct and unambiguous outcomes, allow the social enterprise to generate a surplus, and minimize paternalistic government monitoring. The premise is that by framing relationships between government and social enterprises from an OPA perspective, both parties should enjoy improved legitimacy. Governments will benefit because citizens know their money is being spent to generate tangible outcomes, while social enterprises benefit because with stable funding, they can iterate, improve, and grow their service offerings in a way that is responsive to participants and the broader community instead of distant administrators. While Loney's books are not academic in nature, there is a large and growing body of literature on the social economy that supplements and enriches his argument. For example, it is helpful to recognize that the concept of procurement for social value—Loney's OPA notion—is decades if not centuries old (Barraket and Weissman 2009; Furneaux and Barraket 2014; Battye 2015), having fallen out of favour during the period of growing government involvement in the economy and social policy in and around the Great Depression and after World War II. The idea that governments would buy social outcomes—resurfaced as a focal point

after World War II. The idea that governments would buy social outcomes—or create institutional arrangements that would facilitate private sector investment in social outcomes—resurfaced as a focal point for public policy in the 1990s and 2000s, as governments embraced ideas associated with the new public management (NPM) (Diefenback 2009; Fraser *et al.* 2018) and wrestled with fiscal constraints, real and perceived.

Echoing Loney, scholars have also noted and documented concern with government-imposed administrative burden, particularly as it relates to reporting on outcomes (Erridge and Greer 2002; Munoz 2009). The same concern about administrative burden—and the risks these costs pose to the social enterprise's mission—also surfaces in academic studies into social impact bonds (SIBS), a kind of financial instrument that channels private investor money towards producing social outcomes generated by non-profits and other social enterprises. The academic literature suggests these programs have, at best, generated mixed results because they hinge on documenting, in detail, the work that went into achieving, or not, the targeted outcomes that in turn, make it possible for investors to earn their hoped-for return on investment (Edmiston & Nicholls, 2018; Joy & Shields, 2013, p. 48). In many social finance schemes, "primary voice is given to the external evaluator and the private investor in a process shielded from direct citizen input" (Warner, 2013, p. 6). The result is a tendency towards high administrative costs and cream-skimming—investors focusing on only the most lucrative potential programs (Macdonald, 2019)—or requiring charitable foundations and governments to guarantee the initial private investment and sometimes even a given rate of return on investment (Warner, 2013).

By contrast, in Loney's vision for OPAs, the community has voice through its influence over the governance of the social enterprise. By pursuing a simple, tangible, direct and unambiguous outcome that does not tax administrative capacity, the social enterprise in turn has funding stability and capacity to innovate and be responsive to the community they serve. Of note, Loney's idea of focusing on these kinds of tangible outcomes—and the importance of having community play a role in shaping them—has generally received less scholarly attention, and this despite findings in other disciplines that the use of concrete, relatable communication strategies tend to generate mass appeal and drive government policy agendas (McCombs et al. 2014; Read et al., 1990; Yagade and Dozier, 1990). Together, these considerations helped motivate our decision to focus narrowly on a subset of outcomes or benefits from BUS.

3.2 Clientele

Our BUS study required the team to work closely with a vulnerable and at-risk group of individuals who, because of their lived experience with criminalization, racism and colonization, mistrust formal structures and systems, including academics. Considering our small sample size of 13 participants, any effort to widen the lens of our analysis and obtain additional sensitive information would have complicated, and possibly put at risk, their anonymity while intensifying the significant challenges of gathering individual-level data from Quint, BUS, the SPS, participants, and other stakeholders. In practice, this meant for example that we used a coarse and highly conservative estimate of policing and court costs because our primary data source was lacking sufficiently detailed historical records about each BUS participant's encounters with police or court appearances.

3.3 Resource and Time Constraints:

Finally, our decision to narrowly scope the social value analysis was shaped by resource constraints. We devoted 18 months, and our limited financial and human resources, to the relationship-building and engagement activities necessary to obtain access to already-very-sensitive participant-level data (e.g., criminal records) that anchor our social value analysis.

4. FRAMEWORK FOR THE SOCIAL VALUE ANALYSIS

Our analysis effectively involves answering three sequential questions: (1) Can a social enterprise like BUS provide meaningful work to people who have been involved in, or are likely to be involved in, criminal activity?; (2) Does the work program reduce or eliminate the risk of re-offending (or engaging in behaviour that leads to a first-time offense)?; and (3) Can the organization operate this program in a way that achieves this outcome while saving government money?

With respect to the first question, Mohammed and Pigeon (2024) answer in the affirmative: BUS crew members say the program provides meaningful work that helps build the scaffolding necessary for a different kind of life, away from crime. In answer to the second question, BUS provided data showing that over its first year of operation, 22% of its participants—two individuals—had minor contacts with the law, none of which led to charges, court appearances, or convictions. By contrast, Brennan and Matazarro (2018) find that 73% of people who have been previously convicted of a crime in Saskatchewan had another contact with the criminal justice system. It appears that the scaffolding—the programming—is working. BUS crew members are changing the way they live.

To answer the third question, about cost savings, we compare how much government spends to support BUS (\$300,000 over the period under study) and continues to spend on social assistance and policing costs for BUS participants, to what government saves because BUS jobs help participants avoid contacts with the police, stay out of the courts and prison, reduce their need for income support, and earn salaries that generate tax revenue. These are costs that governments would have incurred—and revenue it would not have collected—if BUS did not exist (what we refer to as the 'counterfactual' in Appendix C). Crucially, these comparative calculations hinge on BUS's ability to reduce recidivism (i.e., from an expected 73% in the counterfactual scenario to an actual 22% or 0% as we discuss below) and keep its crew off social assistance.

We can think of the ratio of what government saves and gains because of BUS programming to what it spends on BUS and its participants as a social return on investment. In equation form, this ratio is as follows:

Social Return on Investment (SROI) = $\frac{(Money \ government \ saves \ and \ earns \ because \ of \ BUS)}{Government \ Spending \ on \ BUS \ and \ Participants}$

Appendix C provides a detailed discussion of our framework.

5. FINDINGS

To perform the BUS social value analysis, we collected data from BUS, government, police services, and other studies. Appendix D sets out in detail our data sources and estimates/calculations based on the framework outlined in Appendix C. In this section, we summarize some of this information and set out our final analysis.

5.1 Demographic Highlights

We collected data on 13 BUS employees who worked full time for BUS from February 2022 to May 2023. These individuals tended to be young (34 years old on average), male (77%), and Indigenous (46%).

5.2 The Cost of Contacts with the Criminal Justice System

Of its 13 crew members, 10 (77%) had previous contacts with the criminal justice system and nine (70%) had convictions. BUS was able to provide the research team with anonymized criminal record checks for seven of the nine with prior convictions. The record checks showed that these seven individuals had 196 convictions—ranging from a low of seven to a high of 48—and spent 16 years in federal penitentiaries and another 15 years in provincial corrections. We estimate, conservatively, that over a 23-year period—from 2000 to 2023 for which we had data—these seven individuals were associated with \$138,200 in policing costs, \$165,126 court costs, and more than \$3 million in correctional services costs.

5.3 The Cost of Social Assistance

Before joining BUS in 2022, nine (69%) of BUS's 13 participants received social assistance. Since BUS crew members earn income from their work, most of them no longer receive any form of social assistance. We estimate BUS is saving governments more than \$177,000 per year.

5.4 Employment Income Gains and Tax Revenue

As a result of moving from social assistance and/or criminal activity to full-time employment, BUS crew members experienced an increase in income of, in aggregate, of more than \$167,000. As a result, instead of

receiving social assistance, BUS participants now pay taxes. We estimate governments generated more than \$80,000 in new annual tax revenue from BUS salaries.

5.5 Final Social Value Analysis

Table 1 shows what our framework looks like in simplified form, setting out our range of estimates that implicate different assumptions about recidivism. We consider *all* of these estimates to be conservative, although for expository reasons we differentiate between 'low' and 'high' and 'narrow' and 'broad' estimates for reasons we explain next.

The 'low' and 'high' savings estimates capture different assumptions about the observed recidivism rate among BUS participants. In the low savings estimate calculations, we use 22% as the observed recidivism rate—in what we call the 'actual' scenario—to reflect two documented contacts with police by two BUS crew members. In the high savings estimate, we set the actual recidivism rate at 0% to reflect the fact that neither contact resulted in criminal charges, court appearances (sentencing dates), or convictions. As we discuss in Appendix D, we conservatively used the number of court 'sentencing dates' as the proxy for the number of police contacts and court appearances because of data limitations. The 'high' estimate of government savings maintains the consistency of that assumption.

We next consider these same 'low' and 'high' savings estimates from the vantage point of two different, and additional, assumptions. Under the first 'narrow' assumption, we apply our 'low' and 'high' estimates of cost savings for nine of the 13 participants who had prior convictions; for the other four participants without criminal convictions, we assume that absent BUS, they would have stayed out of trouble. Under the second 'broader' assumption, we assume the opposite, namely that these other four individuals would have likely found themselves in the same cycle of poverty and criminal convictions but also those whose behaviours are likely to lead to criminal activity and thus contacts with police, court appearances, and ultimately time in jail (i.e., convictions).

Table 1 summarizes the results of these calculations. It shows that BUS has generated net savings/revenue for government ranging from \$126,489 to \$306,666 in its first year of operation, depending on different assumptions about recidivism (low/high) and the likelihood of non-offenders engaging in criminal behaviour (narrow/broad).

TABLE 1: SIMPLIFIED DEPICTION OF THE ANNUAL SOCIAL VALUE ANALYSIS				
	Narrow(er) Estimate) Estimate
Benefits	Low Estimate	High Estimate	Low Estimate	High Estimate
Money saved per year on:				
Correctional costs	\$141,055	\$201,903	\$230,790	\$291,637
Policing costs	\$12,632	\$18,081	\$20,668	\$26,116
Court costs	\$15,092	\$21,602	\$24,693	\$31,203
Social assistance	\$199,940	\$199,940	\$199,940	\$199,940
Tax revenue (net*) earned on salaries	\$80,246	\$80,246	\$80,246	\$80,246
Total Benefits	\$448,965	\$521,772	\$556,337	\$629,142

Costs					
Funding to BUS	\$300,000	\$300,000	\$300,000	\$300,000	
Estimated policing costs	\$0	\$0	\$0	\$0	
Correctional Services costs	\$0	\$0	\$0	\$0	
Court costs	\$0	\$0	\$0	\$0	
Social Assistance**	\$22,476	\$22,476	\$22,476	\$22,476	
Total Costs	\$322,476	\$322,476	\$322,476	\$322,476	
NET GOVERNMENT SAVINGS / SOCIAL VALUE	\$126,489	\$199,296	\$233,861	\$306,666	
Social Return on Investment	\$1.39	\$1.62	\$1.73	\$1.95	
* To arrive at the net change in government tax revenue, we subtract tax revenue earned in the 'counterfactual' scenario from four BUS					

* To arrive at the net change in government tax revenue, we subtract tax revenue earned in the 'counterfactual' scenario from four B participants who worked full time at minimum wage. See Appendix C for details.

** According to BUS, one individual continued to receive disability benefits in addition to their BUS income.

Table 2 projects inflation-adjusted (2% per annum) net gains out over three, five, and ten-year periods for each of the narrow/broad and low/high estimates. This analysis suggests, over 10 years, net government savings could range from \$1.39 million to \$3.36 million, depending on different assumptions about recidivism (low/high) and the likelihood of non-offenders engaging in criminal behaviour (narrow/broad).

Table 2: Projected Net Government Savings (Social Value) Attributable to BUS: 3, 5, and 10 Year Cumulative Totals

	3 Year Cumulative	5 Year Cumulative	10 Year Cumulative
NARROW ESTIMATES			
Low Estimate	\$387,107	\$658,254	\$1,385,019
High Estimate	\$609,925	\$1,037,144	\$2,182,236
BROAD ESTIMATES			
Low Estimate	\$715,708	\$1,217,022	\$2,560,713
High Estimate	\$938,521	\$1,595,902	\$3,357,907

Notes: For the 'narrow' estimates, we assumed that only the 9 BUS participants with previous criminal records would have continued to engage in criminal activities under the counterfactual scenario; in the 'broad' estimates, we assume that all 13 BUS participants would have been engaged in criminal activities. For the 'low' estimates, we set the recidivism rate amongst BUS participants at 22% based on observed contacts with the police; for the 'high' estimate, we set the recidivism rate amongst BUS participants at 0% because in this study, we conservatively define 'police contacts' as equivalent to court sentencing dates. Projections are calculated assuming a compounding 2% inflation rate.

While not shown in Tables 1 or 2, BUS has been able to leverage its government funding to generate more than \$318,000 in revenue. This is money it uses to help improve the resilience of its business and increases the scope of its programming, with the aim of offering more work and educational opportunities for its participants.

It is important to note that, like any projection, the figures in Table 2 extend out in time our estimates for 2023. They thus assume no change in BUS behaviour or outcomes, yet we know that BUS is getting better

at what it does, has generated net revenue, and is expanding its programming based on that growing revenue—all activities that are likely associated with even larger potential savings.

6. DISCUSSION

Using Build Up Saskatoon (BUS) as a case, this study used primary and secondary data to perform a social value analysis of BUS, a social enterprise that provides employment to individuals who have been, or are at greater risk of becoming, implicated in the criminal justice system. Our analysis, based on conservative assumptions and a narrow focus on mostly criminal justice system data, shows promising results.

We found BUS can help reduce criminal justice system-related costs by at least \$168,779 per year (and up to \$348,957) and government assistance costs by \$177,464. Meanwhile, BUS increased the income of BUS participants by \$167,336 while generating more than \$318,000 in revenue to expand its programing. After subtracting government support to BUS (and one ongoing disability income allotment), government's net savings ranged from \$126,489 under the narrow/low estimate to \$306,666 under the broad/high estimate. With the current investment⁵ of \$300,000 from the Government of Saskatchewan's Ministry of Justice and Ministry of Immigration and Career Training during the study period, we found a return on investment of \$1.39 for every dollar invested in BUS. Under different, somewhat less conservative assumptions, the return on investment rises to \$1.95 for every dollar invested in BUS.

This study further found that, over 2000-2023, seven BUS participants can be accounted for an estimated \$3,329,944 dollars in policing, court, and correctional expenses. After joining BUS, only two minor infractions were reported, and no new offences. This finding supports Mohammed and Pigeon's (2023) finding that BUS has been successful in supporting BUS crew members to create a sharp break to disrupt the cycle of crime— through support services, consistent and sufficient income, structured schedule, and positive work culture.

Limitations

While we have adopted what we consider to be a conservative approach to our calculations, it is important to note that social value estimates like ours have several well-understood limitations (see for example Mooke et al., 2015; Nielsen et al. 2020). These include the assumption that a given outcome (i.e., reduced recidivism) can be linked back causally to a given intervention (i.e., BUS). In this case, we *assume* that the observed decline in recidivism for BUS participants can be attributed to their BUS employment. We also assume that without BUS, participants would have experienced a rate of recidivism (i.e., 73%) comparable to what has been found in other studies. While we believe these are reasonable assumptions given our understanding of how BUS works (see Mohammed and Pigeon 2023), the existing literature, and past recidivism behaviour of BUS crew members, we may be wrong. Relatedly, social value calculations often rely on financial proxies to measure the value of social output. Our study is no different, relying for example on 'sentencing dates' as proxies for police contacts and court appearances.

As a result of these kinds of assumptions, social value calculations have been criticized as highly subjective and thus subject to easy criticism. They can also be cumbersome and time consuming for researchers and

⁵ At the time of the study period.

social enterprises to calculate. Combined, these weaknesses may create incentives for gaming and manipulation. To be sure, we believe our study avoids these weaknesses by explicitly setting out a set of very conservative assumptions (e.g., our use of proxies biases our results in a conservative direction that if anything underestimates the social value of BUS) and by focusing narrowly on simple, tangible, direct, and unambiguous BUS outcomes that help mitigate causality concerns.

It is also important to note that we faced daunting challenges accessing relevant data—proxy and otherwise. While our partners at SPS and BUS went above and beyond to share what they could, and while we gathered as much available data as possible about likely recidivism rates in the counterfactual scenario, there is much that we do not know and were not able to capture. Our policing cost estimates, for example, were derived from 'contacts' with one municipal police service, which we measured using sentencing dates data. As a result, we know our estimates significantly under-estimate policing costs.

Similarly, we were neither able to provide a detailed account of court costs associated with BUS participants nor get a clear-eyed picture of a range of social service costs associated with activities that rub up against the criminal justice system, including costs related to ambulance services, child and family services, and more. As well, data and other constraints meant we were unable to capture the economic and community safety benefits emergent from the reduction or elimination of offences committed by BUS participants, nor the improved sense of well-being evidenced by participants or their richer social networks. For all these reasons, we characterize our social value analysis—and even the 'broad' and 'high' estimates—as conservative.

7. CONCLUSION

With these limitations in mind, our analysis of BUS shows that by offering meaningful work, social enterprises *can* play an important role in helping to address crime. Further, we show that if we only consider avoided justice system costs, reduced social assistance, and earned tax revenue, a program like BUS can *more than* pay for itself: for every dollar government puts it, it will *easily* save between \$1.39 and \$1.95.

While our analysis focused on one social enterprise, this framework and analysis can be applied to other like entities, including co-operatives, not-for-profit organizations, and/or social enterprises to evaluate their economic impact. With richer data, we are confident that any future evaluations would show even larger gains to government than the conservative estimates in this study.

To be sure, it is important to recognize that adding more detail and more granular costs may not improve the credibility or quality of a social value study like this one. As our limitations discussion suggests, and as Loney's arguments remind us, the effectiveness of any effort to communicate the outcomes of a social policy intervention hinges as much if not more on simple, tangible, clear, and unambiguous outcome measures as it does on the underlying detail. In this study, we have taken this observation to heart. Our hope is that our findings are replicable, scalable, and above all, administratively manageable so that social enterprises like BUS can focus their energies and resources on what they can do best: providing meaningful work opportunities for participants that not only benefit them but their communities.

Appendix A - Profile of Build Up Saskatoon

Developed by Quint,⁶ Build Up Saskatoon (BUS) is an industry-standard construction and contracting social enterprise that employs members of at-risk or marginalized groups who face barriers to the mainstream labour market, such as "criminal records, no work experience, no grade 12, and no driver's license" (Loney 2018, 77). BUS was created in collaboration with the community-based organization STR8 UP⁷ in 2018 as a response to barriers to employment for people who had criminal records, particularly those who had or were trying to extricate themselves from criminal lifestyles and gang involvement. In addition to opportunities for meaningful, long-term employment, this social enterprise provides training, mentorship, and other social supports to address those and other barriers to equitable access to employment (Build Up 2023).

Typically, participants arrive at BUS via a referral from community agencies, after which BUS staff members screen potential participants to identify any areas of support they may need and determine the most appropriate training opportunities. After some time in the program, crew members who sustain attendance, keep a positive attitude towards the work, develop their skills, and show a willingness to continue their personal development "may be identified as good candidates to transition out of the program and into mainstream employment" (Timoshyk 2023), at which time staff and participant co-construct a plan for their successful transition into a new workforce opportunity.

Emerging from the success of other construction-oriented social enterprises across Canada, including BUILD and Purpose Construction in Winnipeg and Building UP in Toronto (Loney 2018), Build Up Saskatoon functions as a point of entry into the construction industry while also preparing participants for the wider job market. Stable employment by itself can make it easier for individuals to access stable housing, further increasing their safety. Yet, beyond employment, Build Up offers long-term benefits for participants. As Program Manager Aaron Timoshyk, explains:

What sets Build Up apart from other employers who hire individuals from marginalized populations is the up-front and ongoing investments made in our participants. The ultimate goal is to contribute to stabilizing the lives of our crew and enhancing their employment prospects through a variety of program funded supports (Timoshyk 2023).

Throughout their employment, BUS crew members receive long-term support, including resumé-building certifications that increase employability, such as first-aid training and fall protection. They additionally learn "soft skills, like communication, parenting, and money management" (Loney 2018, 77). Beyond this education, BUS fosters the success of participants through a wide variety of individually tailored supports,

⁶ Quint is a community economic development not-for-profit organization based in Saskatoon "focused on creating opportunities that address disparities and enhance economic and social conditions" in the five core neighbourhoods of Saskatoon (Quint 2023).

⁷ Offering programs and services in Saskatoon and Prince Albert, Saskatchewan, Canada, STR8 UP supports people who have been or are involved in criminal activity, including gangs and organized crime, who want to make positive changes in their lives and contribute to a healthy society, "mastering their own destiny and liberating themselves from gangs, addictions, and criminal street lifestyles" (STR8 UP 2023).

including staff support to help navigate bureaucracy, plan careers, set goals, access substance use and mental health supports, or even purchasing a bus pass or getting a driver's license. Collectively, these measures set BUS participants on a path towards meaningful, long-term employment within the construction industry and beyond.

While providing crew members with training and mentorship, along with paid employment in the construction industry, Build Up's overarching mission is social change that contributes to increased community well-being. BUS's work is supported by research that finds that employment for criminal offenders reduces the likelihood of recidivism, especially for older offenders (Uggen 2000). BUS also provides an opportunity to decrease the unemployment rate of Indigenous residents, which was found to be twice as high as that of the general population (Saskatoon Tribal Council 2014).

Appendix B – Literature Review

To inform the study, we reviewed a selection of the relevant literature about the efficacy of interventions for people who have had contacts with the criminal justice system. We divided the review into two sections, corresponding to two cornerstones of our analysis. First, we considered what the literature had to say about the efficacy of interventions as it concerns recidivism (i.e., the probability of re-offending after a conviction) and social value analysis. Second, we collated our sample of evidence about the potential value arising from government support for these kinds of interventions.

1. Interventions and Recidivism

By design, BUS employs people who have been caught up in the criminal justice system and/or face multiple barriers—class, race, gender, substance use, mental health, etc.—to finding meaningful and long-term employment. Until they joined BUS, most crew members relied on government assistance and/or proceeds from criminal activity to meet or sustain their basic economic needs. BUS is premised on the idea that by giving people meaningful work, they gain employable and increasingly in-demand skills, generate income, reduce the likelihood of contact/recontact with the criminal justice system, are less economically dependent on government assistance, enhance their social networks, and improve their prospect for long-term employment.

There is scholarly evidence to support these expected outcomes. Work training programs have been found to help alleviate rates of recidivism (i.e., reoffence, reconviction, and/or readmission to custody). For example, Gillis et al. (1998) investigated the impact of a Canadian prison work program, CORCAN, on the recidivism rates of 300 participants enrolled in the program at least six months before their release. ⁸ They found that—for any conviction type—reconviction rates were almost half (at 22 per cent) those not employed in the program. Additionally, CORCAN participants who were in prison because of violent offenses had a reconviction rate of only 5.6 per cent, compared with 20.6 per cent for non-participants. In a later re-examination of the program, Nolan et al. (2014) found the program helped reduce the overall recidivism rate by 66.7 percent. Similarly, in their meta-analysis of 33 separate studies on the effectiveness of these kinds of interventions, Wilson et al. (2000) found individuals who participated in corrections-based education, vocation, and work programs for adult offenders had lower recidivism rates than those who did not. In another study, Uggen and Staff (2001) found that prison employment reduces the recidivism rate of participants by 30.3 per cent one year after their release.

More generally, there is evidence that work and training opportunities for young people are associated with a reduction in entanglement in the criminal justice system. Schochet et al. (2001), for example, found the U.S. National Job Corps—a government-run education and vocational program for young people ages 16-24⁹—was associated with a 16 per cent reduction in the arrest rate of participants. Kessler et al. (2022) found that the New York City Summer Youth Employment Program (SYEP)—the largest city-run program for youth

⁸ The program is called CORCAN. Operating as a special agency within Correctional Service of Canada (CSC), it offers an employment and employability program to federal offenders throughout their sentence.

⁹ The program is administered by the U.S. Department of Labor. For more on the program, see: <u>https://www.dol.gov/general/topic/training/jobcorps</u>

aged 14-24 in the United States—was associated with significant declines in arrests (17% decline), felony arrests¹⁰ (23 per cent%), criminal convictions (31%), and felony convictions (38%).

2. Interventions and Social Value

The Government of Saskatchewan Ministry of Justice and Ministry of Immigration and Career Training have funded BUS based on the premise that providing people with meaningful work and associated training opportunities will reduce recidivism and make Saskatoon a safer place. The potential for resulting cost savings—including police, correctional services, welfare agencies, and the health sector—are significant.

According to a report by Segel-Brown (2018), the estimated costs per male offender in the federal penitentiary system ranges from a minimum of \$47,370 per year to a maximum \$92,740.¹¹ Correctional Service Canada (CSC) (2019), for its part, calculates the average costs to maintain an offender in a CSC facility at around \$115,000 annually. Statistics Canada (2023) estimates that in 2021/2022, the total operating expenditures for adult correctional services in Saskatchewan was \$176.4 million per year, or an average cost of about \$206 per person per year.

While we are unable to account for them in this study (see 'scope' discussion), the physical and mental health benefits of work—and the detrimental effects of the absence of work (i.e., unemployment or finding yourself out of the labour market)—are also well established, suggesting potentially even greater savings to government than those associated narrowly with policing and correctional services. In a discussion in the *British Medical Journal*, Hensher (2020) summarizes the evidence this way:

Decades of accumulated evidence show a strong and consistent association between unemployment and a range of adverse health outcomes, including all cause mortality, death from cardiovascular disease and suicide, and higher rates of mental distress, substance abuse, depression, and anxiety. Job insecurity is similarly associated with poorer self-assessed health status, mental distress, depression, and anxiety. Unemployment and economic adversity are intimately related with despair and lack of hope, which have increasingly been linked with mortality and the rise and severity of the US opioid epidemic.

Relatedly, we observe a growing body of research into the benefits of jobs programs delivered through community groups to people who have not had contacts with the criminal justice system, many of which are motivated by the findings discussed above. Gyarmati et al. (2008) for example found a Canadian pilot program aimed at providing meaningful work through social enterprises (i.e., non-profits and co-operatives) in an economically depressed part of the country (Cape Breton, Nova Scotia) generated positive social and economic outcomes as well as cost savings to governments.

Around the world, governments are increasingly experimenting with meaningful jobs programs—again, often delivered through community agencies and incorporating training components—for anyone willing

¹⁰ Felony cases can be defined as "any offense punishable by death or imprisonment for more than one year...[f]elonies are the most serious crimes" (United States Attorney's Office: Northern District of Illinois, 2015). This is in contrast to misdemeanor cases, which consist of any criminal offense punishable by imprisonment of not more than a year.

¹¹ These costs are based on 2016-17 dollars.

and able to work (Galvin and Healey 2020; Tcherneva 2020; Zimmerman 2020; Ferreras et al. 2022; Romeo 2022). While evaluation studies are scarce, tentative findings align closely with those of Gyarmati et al. (2008) and their careful analysis of the Cape Breton pilot program (see, for example, Techerneva and Wray 2005; Zimmerman 2020). We conclude that if these programs generate large social and economic benefits for people who are not implicated in the costly criminal justice system, it is reasonable to expect programs targeted towards at-risk and former offenders should be associated with significant cost savings in policing, incarceration costs, and overall health and economic benefits. This view is supported by macro-economic simulations involving job guarantee programs (Wray et al., 2019).

Appendix C – The BUS Social Value Framework

The premise behind BUS is, as noted, that it can offer meaningful work for hard-to-employ individuals with criminal records while lowering criminal justice system costs *and* a host of other costs we were unable to model.

Thanks to our relationships with BUS, Quint, Saskatoon Police Service, and the City of Saskatoon, we were able to estimate these effects based on observable behaviour—reduced contacts with the police system, absence of jail time, less need for social assistance, and more tax-revenue generating participant income. In our framework, we call these estimates based on observed behaviour the 'actual' state.

We compare the actual state with what we call the 'counterfactual' state. In this alternative scenario, we *assume* BUS did not exist in 2022-23 and ask ourselves how much governments would have spent on criminal justice costs and social assistance in this imagined state of the world. To inform this analysis, we relied on estimates of likely recidivism rates BUS participants, historical records (e.g., criminal records), and available information on social assistance payments and tax rates.

With this logic in mind, Appendix C sets out in detail our social value framework, broken down into each major category of cost savings or tax benefit.

1. Criminal Justice System Costs

Under the counterfactual state, the government expenditure on criminal justice system costs would be a function of the number of BUS participants likely to experience re-contact with the criminal justice system and the resulting justice system costs as shown in Equation 1:

$$C_0 = \sum_i p_{0_i} * N_i * c$$
 (1)

The variables in Equation 1 are defined as follows. C_0 is the expected sum of criminal justice costs related to policing and corrections for BUS participants in the counterfactual state (denoted by the subscript '0'). The mathematical symbol " Σ " is an operator that sums the values associated with each of the 13 participants, represented by the subscript 'i.' The variable p_{0_i} is the probability of a participant experiencing re-contact with the criminal justice system, while N_i represents BUS participant 'N' and the lowercase 'c' represents costs related to policing and corrections per person.

Under the actual state (i.e., with the presence of BUS programming), the costs related to the criminal justice system mirror the costs outlined in Equation (1) with one main difference: namely, an expected decrease in the probability a person will continue to have contact with the criminal justice system. With that in mind, we model the government costs related to the criminal justice system with the presence of BUS as follows:

$$C_1 = \sum_i p_{1_i} * N_i * c$$
 (2)

All variables in (2) are defined identically as in (1) above, except C_1 and p_{1_i} which both represent *actual* versus *counterfactual* costs and probabilities, respectively. The logic is that we can *observe* rather than speculate (as in the counterfactual scenario) actual criminal-justice-related expenditures (c) and actual, related, probabilities of entanglement with the criminal justice system. Based on information provided by BUS, and given our assumptions in the counterfactual scenario, the probability of re-offending in the actual scenario is lower than in the counterfactual scenario—either 22% or 0%, as we explain in more detail below. We describe this relationship as follows in (3):

$$p_{1_i} \le p_{0_i}$$
 (3)

2. Social Assistance

To estimate the counterfactual cost savings to government from money not spent on social assistance, we considered the following equation:

$$A_{0} = \sum_{i} k_{0i} * N_{i} * a \quad (4)$$

In Equation (4), A_0 represents the sum of expenses we expect governments would incur if BUS did not exist. It is calculated as summing the product of the proportion of BUS participants who received government assistance in the past (k_{0i}) times the number of BUS participants (N_i), then multiplied by the cost of assistance per individual (a). We calculated these values by pairing data from BUS with data on social assistance costs from government.

Equation 5 calculates costs under the actual state, with BUS fully operational:

$$A_1 = \sum_i k_{1i} * N_i * a$$
 (5)

Again, the variables in (5) are identical to those in (4) with the exceptions of A₁ and k_{1i} , both of which are now observed rather than assumed. Based on data provided by BUS, we therefore observe *actual* government assistance to BUS participants and *actual* probabilities of receiving government assistance. We know from these data that k_{1i} is lower than k_{0i} which is expressed in (6) as:

$$k_{1i} \le k_{0i}$$
 (6)

Overall, the economic impact of BUS on expenses by government agencies consists of the sum of the change (actual versus counterfactual states) in the government expenditure related to the criminal justice system and the change in expenditures on government assistance.

$$G = \Delta C + \Delta A = (C_1 - C_0) + (A_1 - A_0) \quad (7)$$

In (7), G is BUS's impact on government costs.

3. Tax Benefits to Government

We employ the same counterfactual versus actual methodology to estimate tax revenue generated because of BUS. Under the counterfactual state (i.e., without BUS), current participants are likely to continue to experience multiple barriers to meaningful employment and reliance on government assistance. The government's tax revenue in this counterfactual state is calculated as follows:

$$TR_{0} = \sum_{i} p_{0i} * N_{i} * in_{0i} * t_{0}$$
(8)

In (8), TR₀ represents the tax revenue accruing to government from BUS participants if BUS did not exist. TR₀ is a function of the number of participants (N_i), the proportion of participants that had work without BUS (p_0), the average income of those employed individuals (in₀), and the applicable average effective tax rate (t_0).

In contrast, with the presence of BUS, the economic returns for BUS participants:

$$TR_{1} = \sum_{i} p_{1i} * N_{i} * in_{1i} * t_{1} \quad (9)$$

In (9), TR₁ represents the tax revenue accruing to government because of BUS. The proportion of BUS participants that have found jobs is p_1 ; N is the number of BUS participants and the average BUS income (in₁) and the applicable average effective tax rate t_1 . Again, these are all observable rather than assumed data points.

The tax revenue accruing to governments because of BUS is expressed as follows:

$$TR = TR_1 - TR_0 (10)$$

Appendix D: Data Sources and Estimates

This appendix sets out our data sources and provides estimates based on those data using our social value framework set out in Appendix C. The key findings from this Appendix are summarized in Tables 1 and 2 in our Findings.

1. Demographic Data

From BUS, we obtained de-identified (i.e., anonymized) data for 2022-23 on participant age, gender, level of education, housing (i.e., whether they owned, rented, were in a shelter), income, sources of income, number of dependents, and prior contact with the criminal justice system. Table D1 summarizes these data.

Information	Number of people	Percentage (%)	
Age			
25 and under	3	23%	
26-40	5	38%	
41 and above	5	38%	
Gender			
Men	10	77%	
Women	3	23%	
Identity			
Indigenous	6	46%	
Non-indigenous	7	54%	
Experienced Contact with C	Criminal Justice System		
Yes	10	77%	
No	3	23%	
Had a convicted sentence(s	s) within the criminal justice system		
Yes	9	69%	
No	4	31%	
Received government assis	tance before joining BUS		
Yes	9	69%	
No	4	31%	

Table D1: Demographics of BUS participants

The BUS data show that the participants in the 2022-23 cohort tended to be young (34 years old on average), male (77%), and Indigenous (46%), had prior contact with the criminal justice system (77%), and had received government assistance prior to joining Build Up Saskatoon (69%).

2. Recidivism Data

BUS provided us with information indicating that of its 13 participants, only 22% (i.e., 2 BUS participants with one contact each) had a contact with police over 2022-23. We use this as the recidivism rate in our 'low estimate' scenario.

We use 0% as the recidivism rate in our 'high estimate' scenario because as we explain below, we defined for data constraint reasons—police contacts as equal to sentencing dates. While there were two documented contacts with police in 2022-2023 by BUS participants, neither led to convictions (or charges). Finally, to approximate recidivism rates in the counterfactual scenario (i.e., without BUS), we use a finding from Brennan and Matazarro (2018) that 73% of people who had been convicted of a crime in Saskatchewan had subsequent contacts with police.

3. Criminal Justice Costing Data

For the criminal justice system estimates, we looked at policing, court, and correctional services costs.

Policing

The research team worked closely with the Saskatoon Police Service (SPS) to obtain activity-based costing data that would give us an idea of how much the SPS and ultimately the City of Saskatoon spend when someone has contact with the police (and, conversely, save because BUS helps its participants avoid this outcome). We obtained the following cost estimates for a selection of police-related activities relevant to BUS participants based on their previous contacts with police: ¹²

- Detention at SPS: **\$135** per hour. This includes the time of two officers and one sergeant. On average, individuals stay in SPS detention between 8-10 hours.¹³
- Hourly dispatch rate for two officers to investigate an incident: **\$134**. On average, dispatches range from 2-3 hours;
- Phone call to police station: **\$26** per call. This includes time for two SPS staff, one who receives the information from the call and the other who dispatches officers; and
- Police car services per hour based on costs of operating a police cruiser: **\$5**.

These estimates suggest, conservatively, that one contact with SPS costs approximately \$1,589.¹⁴ However, we were unable to obtain data on contacts, only data on convictions and sentencing dates. To ensure our estimates erred on the side of caution, we opted to use 'sentencing dates' as our proxy for 'contacts' instead of convictions for two reasons. First, a conviction may not lead to police contact (e.g., breaching certain conditions during probation) and second, multiple convictions may be associated with a single police contact (e.g., someone who is pulled over for drinking and driving and then resists arrest). In so doing, our estimate necessarily excludes policing and other costs associated with incidents that did not lead to sentencing dates such as situations where an individual is apprehended by police and subsequently released or, similarly, had contact with the police for breach of probationary conditions. Based on data from BUS, we identified seven BUS participants who had a total of 87 sentencing dates (i.e., police contacts under our assumption) associated with 196 convictions over the 2000 to 2023 period. The number of contacts, again defined as sentencing dates, ranged from a low of 5 to 21.

¹² Additional costs related to SPS activities – such as equipment costs and paramedics – were not included due to unavailable or highly variable data.

¹³ SPS detention is a temporary custody measure—"holding cells" until people are released (e.g., recognizance, bail), no longer a danger to themselves or other (e.g., no longer intoxicated or a detox or mental health bed in an appropriate facility becomes available) or are transported to court or a correctional facility (e.g., provincial correctional, penitentiary).

¹⁴ This is calculated by summing the cost per hour of police detention by the average number of hours one spends in detention (\$135 per hour * 9 hours) + the hourly dispatch rate for two police officers to investigate by the average number of hours (\$134 per hour * 2.5 hours) + the cost of staff time for one police call (\$26) + the hourly rate for police car services by the aforementioned average number of hours for a typical dispatch (\$5 per hour * 2.5 hours) = **\$1,589**.

Based on these data, we estimate that these seven individuals, conservatively, were associated with \$138,200 in police servicing costs, or \$19,743 per participant and \$2,752 per participant per year. Table D2 shows our calculations.

Table D2: Policing Costs per BUS Participant, Per Year**

	Policing Costs per	Policing Costs per
	Participant, 2020-2023	Participant per year
Participant 1	\$25,416	\$2,824
Participant 2	\$15,885	\$2,648
Participant 3	\$12,708	\$2,542
Participant 4	\$33,359	\$3,033
Participant 5	\$17,474	\$1,942
Participant 6	\$25,416	\$3,631
Participant 7	\$7,943	\$2,648
Total	\$138,200	\$19,266
Average Policing Costs per BUS Participant	\$19,743	\$2,752

** To estimate policing costs per participant, we begin by using 'sentencing dates' as a (conservative) proxy for 'police contacts'. We multiple the resulting number of 'police contacts' by the (conservatively) estimated 2022-23 cost of a police contact: \$1,589. To arrive at *per year* costs, we divide policing costs per participant by the number of years during which the individual was criminally active according to criminal record check data.

Court Costs

To estimate court costs associated with BUS participants, we follow the same procedure. In other words, we very conservatively assume that each time a BUS has a sentence date, this corresponds to one court appearance. To approximate government court costs, we use data provided by Kalagnanam et al. (2019), showing that in 2019, each court case cost Saskatchewan's Ministry of Justice \$1,625, equivalent to \$1,898 in 2023 dollars. Over the period from 2000 to 2023, criminal record checks show there were—as noted— 87 sentencing dates (associated, again, with 196 convictions) spread over the seven BUS participants for whom we have criminal record check data. Table D3 shows our calculations:

	Court costs per participant, 2020-2023	Average annual court costs per participant
Participant 1	\$30,368	\$3,374
Participant 2	\$18,980	\$3,163
Participant 3	\$15,184	\$3,037
Participant 4	\$39,858	\$3,623
Participant 5	\$20,878	\$2,320
Participant 6	\$30,368	\$4,338
Participant 7	\$9,490	\$3,163
Total	\$165,126	\$23,019

Average cost per participant	\$23,589	\$3,288

** To estimate court costs per participant per year, we follow the same method used for policing costs. That is, we use 'sentencing dates' as a (conservative) proxy for 'court appearances.' We multiple the resulting number of 'court appearances' by the (conservatively) estimated 2023 cost of a court appearance: \$1,898. To arrive at **per year** costs, we divide court costs per participant by the number of years during which the individual was criminally active according to criminal record check data.

In the counterfactual scenario, we use this information and apply the 73% recidivism rate to obtain an estimate of court costs. In the actual scenario, court costs were \$0 because of the absence of criminal charges or convictions (i.e., a probability of appearing in court is 0%).

Correctional Costs

Based on criminal record check data, we calculated the time spent in each type of incarceration for each of the seven participants for whom we had data on prior convictions.¹⁵ Table D3 presents this tally.

	Federal Penitentiary	Provincial Corrections	Federal Parole	Conditional Sentence	Probation or Statutory Release
Participant 1	0	844	0	0	1095
Participant 2	0	720	0	90	390
Participant 3	623	436	877	0	275
Participant 4	2644	1689	1217	0	1403
Participant 5	2184	956	0	360	2535
Participant 6	425	871	850	0	1508
Participant 7	0	9	0	0	270
Total number of days	5876	5525	2944	450	7476

Table D4: BUS participants' total time (measured in days) spent in incarceration before joining BUS, 2000 – 2023

Taken together, the seven BUS participants have collectively spent more than 16 years in federal penitentiaries and 15 years in provincial corrections. We associated these data with estimates of the estimated daily cost of each type of incarceration, which are as follows (data sources are in parenthesis):

- Average daily cost¹⁶ for one individual held at a federal penitentiary: **\$416** (Statistics Canada, 2023)
- Average daily cost¹⁷ for one individual held at a provincial correctional facility in Saskatchewan: **\$206** (Statistics Canada, 2023)
- Average daily cost¹⁸ for one individual under federal parole: **\$91** (Li, 2023)
- Average daily cost¹⁹ for one individual serving a conditional sentence: **\$26** (Li, 2023)

¹⁵ A description of this compilation and analysis process can be found in Appendix B.

¹⁶ This cost is based on 2021-22 data.

¹⁷ This cost is based on 2021-22 data.

¹⁸ This cost is based on 2014 data.

¹⁹ This cost is based on 2014 data.

• Average daily cost²⁰ for one individual under probation or under statutory release: **\$5.59** (Li, 2023)

Combining these data, we estimate the total cost associated with incarcerating the seven BUS individuals with convictions to be approximately \$3 million over the 2000 to 2023 period, with per person costs ranging from a low of \$3,000 to more than \$1 million. The average aggregate cost of a conviction for a BUS participant was \$432,374. We also calculated the average correctional cost per BUS participant for one year, based on total corrections cost accrued over the 23-year period and the number of years spent in a correctional facility. The average annual correction cost for a BUS participant was \$30,731.

Average per Participant	\$432,374	\$30,731
Total	\$3,026,618	\$215,120
Participant 7	\$3,592	\$898
Participant 6	\$324,756	\$29,523
Participant 5	\$868,382	\$57,892
Participant 4	\$1,147,924	\$49,910
Participant 3	\$378,791	\$54,113
Participant 2	\$154,369	\$12,864
Participant 1	\$148,804	\$9,920
	Total Corrections Cost, 2020-2023	Average annual correctional cost per person*

Table D5: Corrections Cost per Build Up Saskatoon participant

* This annual average was calculated based on the applicable number of years over which the individual was incarcerated. For example, government incurred \$1.1 million in costs for participant 4 over 23 years, while it incurred \$3,592 over 4 years of being in and out of prison.

Summary of Justice System Costs

Table D6 summarizes justice system costs under four different scenarios: narrow and broad as well as low and high. For the 'narrow' estimates, we assume that only the 9 BUS participants with previous criminal records would have continued to engage in criminal activities under the counterfactual scenario; in the 'broad' estimates, we assume that all 13 BUS participants would have been engaged in criminal activities. For the 'low' estimates, we set the recidivism rate amongst BUS participants at 22% based on observed contacts with the police; for the 'high' estimate, we set the recidivism rate amongst BUS participants at 0% because in this study, we conservatively define 'police contacts' as equivalent to court sentencing dates.

Table D6: Summary of Justice System Costs Under Different Scenarios

²⁰ This cost is based on 2014 data.

	ANNUALIZED: Narrow Cohort (9/13)		ANNUA Full /Broad Co	
	Low Estimate (BUS 22% Recidivism)	High Estimate (BUS 0% Recidivism)	Low Estimate (BUS 22% Recidivism)	High Estimate (BUS 0% Recidivism)
Annual Costs per Participant				
Policing	\$2,752	\$2,752	\$2,752	\$2,752
Court Costs	\$3,288	\$3,288	\$3,288	\$3,288
Corrections	\$30,731	\$30,731	\$30,731	\$30,731
Total	\$36,771	\$36,771	\$36,771	\$36,771
Counterfactual				
BUS participant with criminal convictions	9	9	9	9
BUS participants with NO criminal convictions	4	4	4	4
Probability of re-offence for participants with prior convictions	73%	73%	73%	73%
Probability of re-offence for participants with NO prior convictions	0%	0%	73%	73%
Estimated Cost	\$241,585	\$241,585	\$348,957	\$348,957
Actual				
BUS participants with criminal convictions	9	9	9	9
BUS participants with NO criminal convictions	4	4	4	4
Probability of re-offence for participants with prior convictions	22%	0%	22%	0%
Probability of re-offence for participants with NO prior convictions	0%	0%	0%	0%
Court Costs	\$0	\$0	\$0	\$0
Estimated Cost	\$72,807	\$0	\$72,807	\$0
Net Savings	\$168,779	\$241,585	\$276,150	\$348,957
Attributable to corrections	\$141,055	\$201,903	\$230,790	\$291,637
Attributable to policing	\$12,632	\$18,081	\$20,668	\$26,116
Attributable to courts	\$15,092	\$21,602	\$24,693	\$31,203

4. Social Assistance Data

Before joining BUS, nine of the thirteen participants received government assistance. Of these, six are single individuals, two had multiple dependents, and one was a recipient of the Saskatchewan Assured Income for Disability (SAID) program. Table D6 shows the costs to government associated with providing this assistance.

Income component	Single individual	Single individual with disability	Single individual, two children
Saskatchewan Income Support Program (SIS) ²¹	\$15,600	\$15,600	\$22,500
Saskatchewan Assured Income for Disability (SAID) ²²	\$0	\$6,000	\$0
Federal child benefits ²³	\$0	\$0	\$15,286
Provincial child benefits ²⁴	\$0	\$0	\$0
Federal tax credits/benefits ²⁵	\$496	\$496	\$838
Provincial tax credits/benefits ²⁶	\$380	\$380	\$680
Total Government Costs Per BUS Participant	\$16,476	\$22,476	\$39,304

 Table D7: Social Assistance in Saskatchewan

Under the counterfactual state, from our BUS data, each of the six single BUS participants would have received \$16,476. The two BUS participants who were single and living with multiple dependents would have been eligible to receive approximately \$39,304. Meanwhile, the one BUS participant living with a disability would have received \$22,476. Overall, we estimate that BUS participants received approximately \$199,940 in social assistance before BUS. We define this as the counterfactual situation. In other words, if BUS did not exist, we assume the government would have continued to provide this kind of financial support to these six individuals.²⁷

According to BUS data, only one of the nine BUS participants who received social assistance continue to receive some kind of government support, meaning that the proportion of BUS participants that continue to be eligible to receive the government assistance is 11%. Compared with the counterfactual state, this is equivalent to savings for government of \$177,464 as shown in Table D7.

TABLE D8: Government Savings on Social Assistance		
Social Assistance Costs		
Per single individual	\$16,476	
Per disabled individual	\$22,476	
Per participant with multiple dependents	\$39,304	

²¹ Government of Saskatchewan (2023c)

²² Government of Saskatchewan (2023b)

²³ Government of Canada (2023a)

²⁴ Government of Canada (2023b)

²⁵ Government of Canada (2023a)

²⁶ Government of Canada (2023b)

²⁷ Using Formula 2 in Section 3, under the counterfactual state, we have (\$16,476*6 single participants = \$98,856) +

^{(\$22,476*1} participant living with a disability = \$22,476) + (\$39,304*2 single BUS participants with multiple dependents = \$78,608) = **\$199,940**

Counterfactual	
Individuals collecting social assistance	6
Disabled individuals	1
Individuals with dependents	2
Working	4
Total Counterfactual Costs	\$199,940
Actual	
Individuals collecting social assistance	0
Disabled individuals	1
Individuals with dependents collecting social assistance	0
Working	13
Total Actual Costs	\$22,476
Social Assistance Savings to Government	\$177,464

5. Employment and Tax Data

To calculate taxes generated because of BUS, we began by comparing the income of each BUS participant in the counterfactual state with the actual state. As noted, BUS informed us that 9 of 13 participants depended exclusively on social assistance prior to BUS, while the other four worked full time. According to information provided by BUS, of the four who were employed prior to joining BUS, two earned minimum wage and two others earned slightly more. Without additional context of those employed such as salary and hours worked, for the counterfactual state, we assumed all four participants were employed full-time at the minimum wage.^{28,29}

Based on these assumptions, we were able to arrive at some estimates of how much BUS participants, collectively, increased their income and the amount of taxes paid to governments. Table D9 sets out the calculation. Part A shows that the 13 BUS participants had counterfactual aggregate annual income of approximately \$323,140, with \$123,200 of that attributable to the four working individuals noted above. We assume that the social assistance participants paid no income tax, while the four employed individuals paid approximately \$7,141 per person, or an average tax rate of 23.2% (see Part B).

In the actual state, the 13 BUS participants studied here earned \$36,000 for total (aggregate) employment income of \$468,000 (Part A in Table D8). We estimate that each participant paid approximately \$8,370 in taxes, or an average tax rate of 23.3% (see Part B). The overall difference between the actual state and the counterfactual state is an aggregate net income increase to BUS participants of \$167,336 (Part A), while the overall tax gain to governments (all levels) is approximately \$80,246 per year (Part C).

²⁸ In 2023, the Saskatchewan minimum wage hourly rate was \$14 per hour. A typical full-time position consists of working 40 hours per week along with another 5.77% added for vacation pay. Therefore, the calculation for the counterfactual state is as follows: \$14 per hour * 40 hours per week * 52 weeks + 5.77% vacation pay = **\$30,800**

²⁹ The overall income generated by the four BUS participants who were previously employed without BUS is **\$123,200**.

	Counterfactual	Actual	Difference
PART A: INCOME CALCULATIONS			
1. Employment Income per individual	\$30,800	\$36,000	\$5,200
2. Participants (of 13 BUS participants)	4	13	9
3. Total income from employment [(1) * (2)]	\$123,200	\$468,000	\$344,800
4. Total income from social transfers*	\$199,940	\$22,476	-\$177,464
Total of Income and Transfers to BUS Participants [(3) + (4)]	\$323,140	\$490,476	\$167,336
PART B: TAX CALCULATIONS PER INDIVIDUAL			
Federal taxes paid (23.2% average tax rate)	\$4,121	\$4,844	\$723
Provincial taxes paid (23.3% average tax rate)	\$3,020	\$3,526	\$506
5. Total Fed/Prov taxes paid	\$7,141	\$8,370	\$1,229
PART C: TOTAL TAXES PAID			
Aggregate taxes paid by participants [(2) * (5)]	\$28,564	\$108,810	\$80,246
* See Table D7			

6. BUS Revenue Data

BUS is a social enterprise, a type of business that through the sale of goods and services, meets some larger social purpose. To provide work for participants, BUS bids on residential and commercial construction projects that range from repairing sidewalks to renovating homes and office buildings. In so doing, BUS generates economic output over and above its government transfers. According to BUS, it anticipates that it will have generated more than \$318,000 in revenue—again, over and above provincial transfers—from the provision of its construction contracts.³⁰ As a non-profit social enterprise, BUS does not pay tax on its net income.

³⁰ This figure represents an estimate from April 2023 through to February 2024. BUS fiscal year ends on March 31, 2024.

Appendix E – Process of Calculating Costs of Corrections

*The Sentence Calculation: A Handbook for Judges, Lawyers and Correctional Officials (Third Edition)*³¹ was used to guide the process of translating each BUS participant's sentence on the criminal records provided into days spent in correctional facilities. Important distinctions included:

- Time spent in provincial correctional facility or federal penitentiary.
 - Generally, sentences which are two years or more are served in federal penitentiaries. This includes two or more terms of less than two years but total two years or more. Additionally, when an offender is serving in a federal penitentiary and is given an additional sentence that is less than two years, serves the additional sentence in the federal penitentiary.³² In contrast, offenders who are given sentences that are "two years less a day" and under serve in provincial prisons.³³ Pre-sentence custody is usually spent in provincial prisons.
- Time spent in custody and outside custody.
 - As mentioned above, custodial sentences can be served in a provincial prison or federal penitentiary, whereas short detentions are usually spent in city detention centres. In some circumstances, it is possible for a penitentiary sentence to be served in a provincial prison but for the purposes of the calculations, it was assumed that no interjurisdictional exchange of service agreements were made and that sentences which are more than two years are presumed to have been served in a federal penitentiary.
 - In terms of non-custodial sentences, several factors were considered. First, inmates are 0 entitled to statutory release, or the right to serve the remaining 1/3 of their sentence in the community.³⁴ Typically, inmates are granted statutory release after serving two thirds of their sentence unless they were sentenced for personal injury or serious drug offences or serving a life sentence or an indeterminate sentence.³⁵ The Commissioner of Corrections could also recommend the denial of statutory release to an offender who has committed an offence that causes death or serious harm, a sexual offence involving a child, or a serious drug offence.³⁶ For the purposes of this calculation, all participants were presumed to have been granted statutory release. Second, parole calculations also need to be considered in noncustodial sentences. Specifically, there are two types of parole: day parole and full parole. For these calculations, only full parole was included because a grant of day parole requires participants to go back to custody in the evenings. As the anonymized criminal records did not provide any type of information about day parole, it was assumed all sentences of parole were full parole. Offenders are eligible to apply for parole after serving 1/3 of their sentence or seven years, whichever is less. The number of days on parole is not always 2/3 of the sentence because an inmate has to apply for it and there is no guarantee that it will be granted. For the purposes of the calculations, the succeeding offence - if there were any-

³¹ Public Safety and Emergency, "Sentence Calculation: A Handbook for Judges, Lawyers and Correctional Officials Third Edition" 2005 Public Works and Government Services Canada.

³² Ibid

³³ Ibid

³⁴ Ibid at p. 16

³⁵ Ibid

³⁶ Ibid

were considered and an assumption was made as to whether the subsequent offence was likely to have been committed in custody or not. For instance, a drug possession charge could either be committed in custody or in the community, whereas a failure to comply with a condition of an undertaking implies that the offender has not been in custody. Only calculations for parole costs when the offender is serving a federal sentence were considered because a parole process can be long, so it was less likely that an inmate would apply for one when they were serving a shorter provincial sentence.

Further assumptions were made to compile these calculations. These assumptions included:

- Totals are based on minimums days. In other words, for a sentence served in a federal penitentiary, inmates would have at least served 1/3 of their sentence in custody, unless there is an indication that they waited for statutory release instead. Subsequent sentence could support whether the inmate only spent 1/3. For instance, if an offence that could only be committed out of custody was committed after 1/3 of the sentence, we safely assumed that parole was granted.
 - An alternative scenario could be assumed: i.e., no subsequent offence until after 2/3 of the sentence in custody→ more likely than not that they waited for statutory release especially if a pattern is seen in the sentence. But making this assumption implies that we think they couldn't have possibly been released earlier because they did not re-offend. So, I think the former is a stronger assumption.
- No automatic revocation of statutory release or probation. In other words, if one was found to be in breach of conditions, it is possible that they were not necessarily taken into custody to serve remainder of probation in custody instead. Although some sentences indicate that they were taken back into custody.

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Canadian Centre for the Study of Co-operatives

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101 Diefenbaker Place, University of Saskatchewan, Saskatoon, SK, S7N 5B8 e: coop.studies@usask.ca | t: (306) 966-8509 | w: usaskstudies.coop