



# Toronto Police Service

## How to Read Our Budget

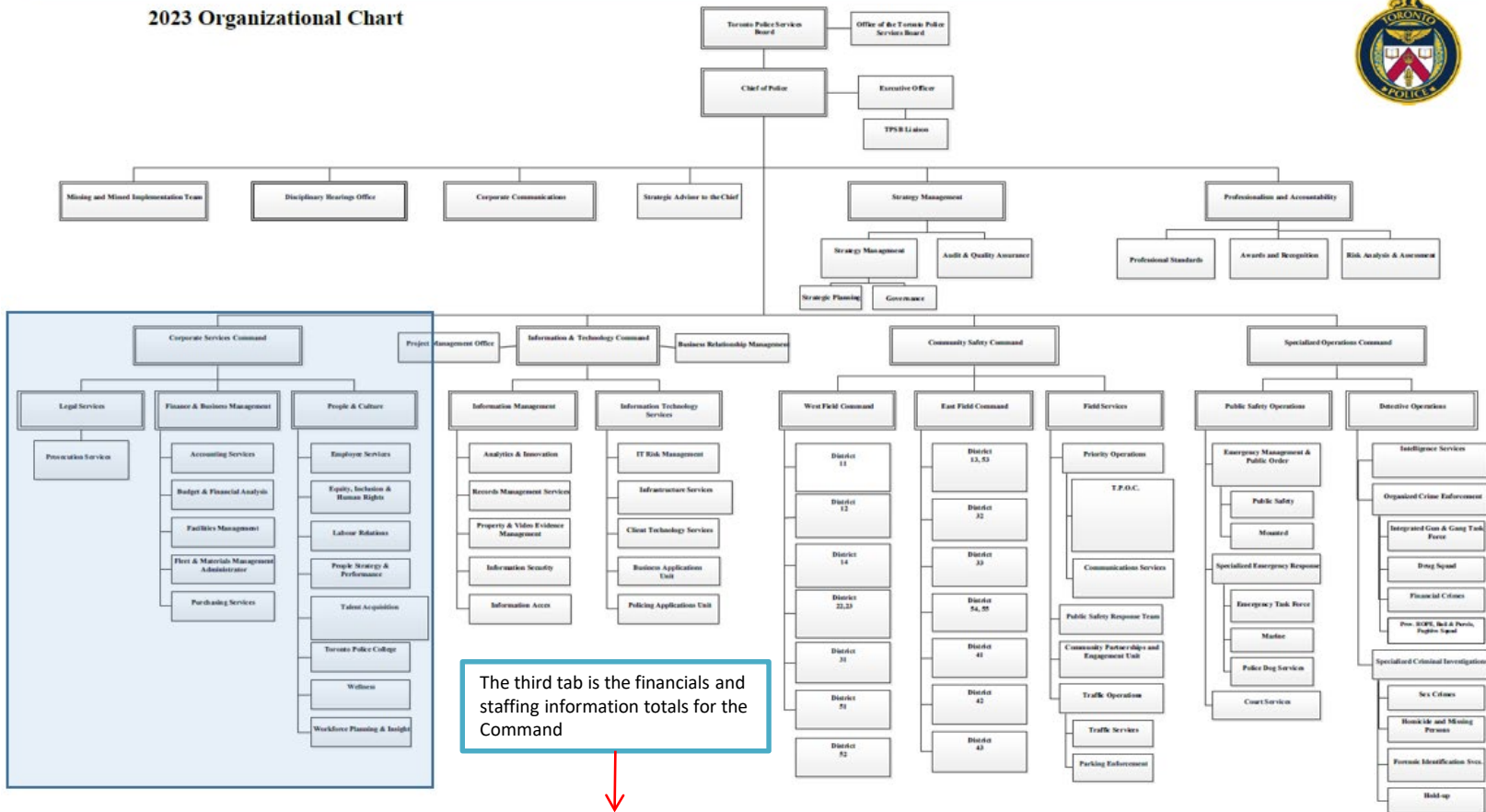
Includes guiding information on:

- File Organization
- Historical Budget Summaries
- Financials & Staffing
- Points to Remember

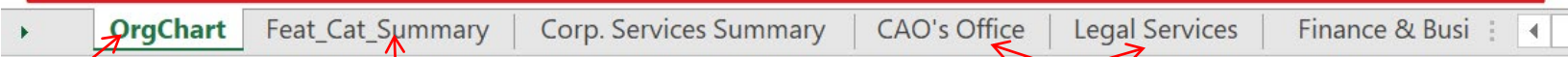
# How to Read Our Budget – File Organization

The information available for download in the program breakdown is organized similarly to our Organizational Chart. Each major Command area is included in its own file. Below is a sample of one Command area file.

2023 Organizational Chart



The third tab is the financials and staffing information totals for the Command



Each workbook starts with the Command highlighted on the organizational chart

The second tab is a 5-year historical summary of the financials and staffing information for the Command

The subsequent tabs include the financials and staffing information for each Unit and Pillar within the Command

# How to Read Our Budget – Historical Budget Summaries

**Corp. Services Summary**

Actuals are as at November 30, 2023, including commitments. Prior-year actuals may differ from previous reports due to the 2021 Service Reorganization

BUDGET SUMMARY	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2023 Approved	2024 Proposed	Change Over 2023 Approved
Salaries Total	55,943,240	56,196,201	68,376,578	78,120,444	71,484,200	80,303,900	8,819,700
Benefits Total	8,476,759	8,610,034	10,624,410	12,817,220	9,263,700	10,428,200	1,164,500
Premium Pay Total	1,612,056	1,201,131	2,447,343	1,695,892	1,287,400	1,287,400	0
Materials & Supplies Total	272,667	265,828	278,683	205,804	305,200	310,000	4,800
Equipment Total	374,274	261,605	260,586	279,929	50,600	26,300	-24,300
Services Total	3,498,240	2,812,765	4,572,048	3,438,051	3,649,500	4,657,300	1,007,800
Revenues Total	-201,636	-17,712	-8,501	-5,000	-77,400	-77,400	0
<b>Total Budget</b>	<b>69,975,600</b>	<b>69,329,852</b>	<b>86,551,147</b>	<b>96,552,340</b>	<b>85,963,200</b>	<b>96,935,700</b>	<b>10,972,500</b>

All salary costs for the Chief, Command and Service members such as base pay, acting pay and shift bonus

Costs associated with medical and dental coverage for active and retired members, retirement contributions, and statutory deductions

2023 Actuals are as at November 30, 2023

Remuneration to members for hours worked outside of a regularly scheduled day, including attendance in court

Cost of office supplies, parts, gasoline, uniforms and other supplies used to maintain daily operations

Cost of computer hardware and software and other technical and specialized equipment used in daily operations

Funds that the Service receives for cost recoveries, user fees and grants that provide an offset to the Service's gross expenditure requirements

Facilities maintenance costs, computer repairs and maintenance, fees for professional and technical services, communication costs, training, rental of equipment and various other costs for service

STAFFING SUMMARY	2020 Approved*	2021 Approved*	2022 Approved*	2023 Approved*	2024 Proposed	Change Over 2023 Approved
Uniform	140	153	142	219	263	44
Civilian	283	305	295	302	312	10
<b>Total Staffing</b>	<b>423</b>	<b>458</b>	<b>437</b>	<b>521</b>	<b>575</b>	<b>54</b>

In the absence of an approved uniform establishment, uniform approved #s are defined as year-end deployment levels; projections are updated after year-end numbers are available.

Staffing numbers are shown at the bottom of the spreadsheet

# How to Read Our Budget – Financials & Staffing

Each line item in the budget is called a Cost Element. All applicable cost elements for the unit appear on the unit's financial summary. See the "Cost Element Descriptions" document for brief explanations of each cost element

All line items are categorized with like expenditures into 7 different categories called a "feature category." Expenditures are subtotalled for each of these categories

These categories are used in budget presentations and in our reporting to summarize financial information at a higher level for easier comprehension

Unit Name

Legal Services							
2023 Actuals are as at November 30, 2023, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.							
Metric	Feature Category	Type of Expenditure	2022 Actuals	2023 Actuals	2023 Approved	2024 Proposed	Change Over 2023 Approved
<b>Financial</b>	<b>Salaries</b>	1502 - Regular salaries - Civilian Sr. Officer	784,361	929,543	992,300	980,100	-12,200
		1552 - Shift Bonus - Civilian A	0	0	0	0	0
	<b>Salaries Total</b>		2,121,546	2,143,786	1,921,600	1,910,000	-11,600
	<b>Benefits</b>	1744 - EI - Uniform	3,593	3,756	3,900	3,900	0
		1776 - OMERS - Civilian	154,016	180,608	165,700	163,500	-2,200
	<b>Benefits Total</b>		295,441	348,612	297,700	298,300	600
	<b>Premium Pay</b>	1571 - Court premium pay - Uniform	0	0	0	0	0
		1584 - Lieutime premium pay - Civilian	2,061	1,271	6,300	6,300	0
	<b>Premium Pay Total</b>		30,621	46,793	44,900	44,900	0
	<b>Materials &amp; Supplies</b>	2010 - Stationery and office supplies	5,196	4,564	10,200	10,200	0
		2999 - Miscellaneous materials	736	551	0	0	0
	<b>Materials &amp; Supplies Total</b>		9,159	7,400	13,100	13,100	0
	<b>Equipment</b>	3310 - Furnishings	806	0	0	0	0
		3420 - Computers - software	155	101	0	0	0
	<b>Equipment Total</b>		6,744	5,370	0	0	0
<b>Services</b>	4010 - Professional / technical services - legal	0	0	0	0	0	
	4970 - Services & rents - general	5,566	4,085	2,200	2,200	0	
<b>Services Total</b>		62,727	50,910	59,300	56,900	-2,400	
<b>Financial Total</b>			2,526,237	2,602,873	2,336,600	2,323,200	-13,400
<b>Staffing</b>	<b>Staffing</b>	Uniform	3	3	3	3	0
		Civilian	16	16	12	12	0
<b>Staffing Total</b>			19	19	15	15	0

These columns show the budget and actual expenditures for each line item for 2022 and 2023. The 2023 Actuals expenditures are up to November 30, 2023

\*The 2023 staffing in the approved column is based on the approved complement  
 The 2022 staffing actuals are based on the actual staffing numbers as of December 31, 2022  
 The 2023 staffing actuals are based on the actual staffing numbers as of November 30, 2023

## How to Read Our Budget – Points to Remember

Key points to consider when reviewing the Service's Budget:

- The information presented is the raw data that has been extracted from the Service's financial system. This information has been presented to show maximum transparency, subject to the need to protect investigative techniques and operations in some areas.
- 'Actual' staffing levels are at a point in time only. In practice, the Service staffing levels are dynamic, changing daily based on separations and hiring. The day-to-day allocation and deployment of resources is based on need.
- Why can't I see the cost of specific programs? - The information presented is constrained by the structure of the information in the Service's corporate systems. A Unit by Unit budget allows for maximum transparency while also reducing the degree of manual/administrative burden needed to generate and maintain this information. Some program information is implied by the Unit name. Should other program/service specific information be requested, it may have to be manually calculated.

## How to Read Our Budget – Points to Remember

Key points to consider when reviewing the Service's Budget:

- Why is the Service over budget on some line items? - The Service's budget to actuals is influenced by many factors during the year including grants, departmental transfers, and in-year spending decisions in response to emerging priorities. Once the budget is set, it is typically not adjusted for in-year changes in order to maintain quarter-to-quarter budget comparability. Rather, fluctuations are reflected in the 'actuals' and through the over/under variance. This is reported to the Board through a quarterly variance report. Moreover, if sufficient funding is available, the Service may advance the purchase of additional materials/supplies/ammunition in order to reduce future year pressures.
- Why are there large swings year-to-year? - The Service's budget to actuals is influenced by many factors during the year including grants, departmental transfers, and in-year spending decisions in response to emerging priorities. Moreover, organizational unit changes or restructuring may complicate year-to-year comparisons.