



Toronto Police Service

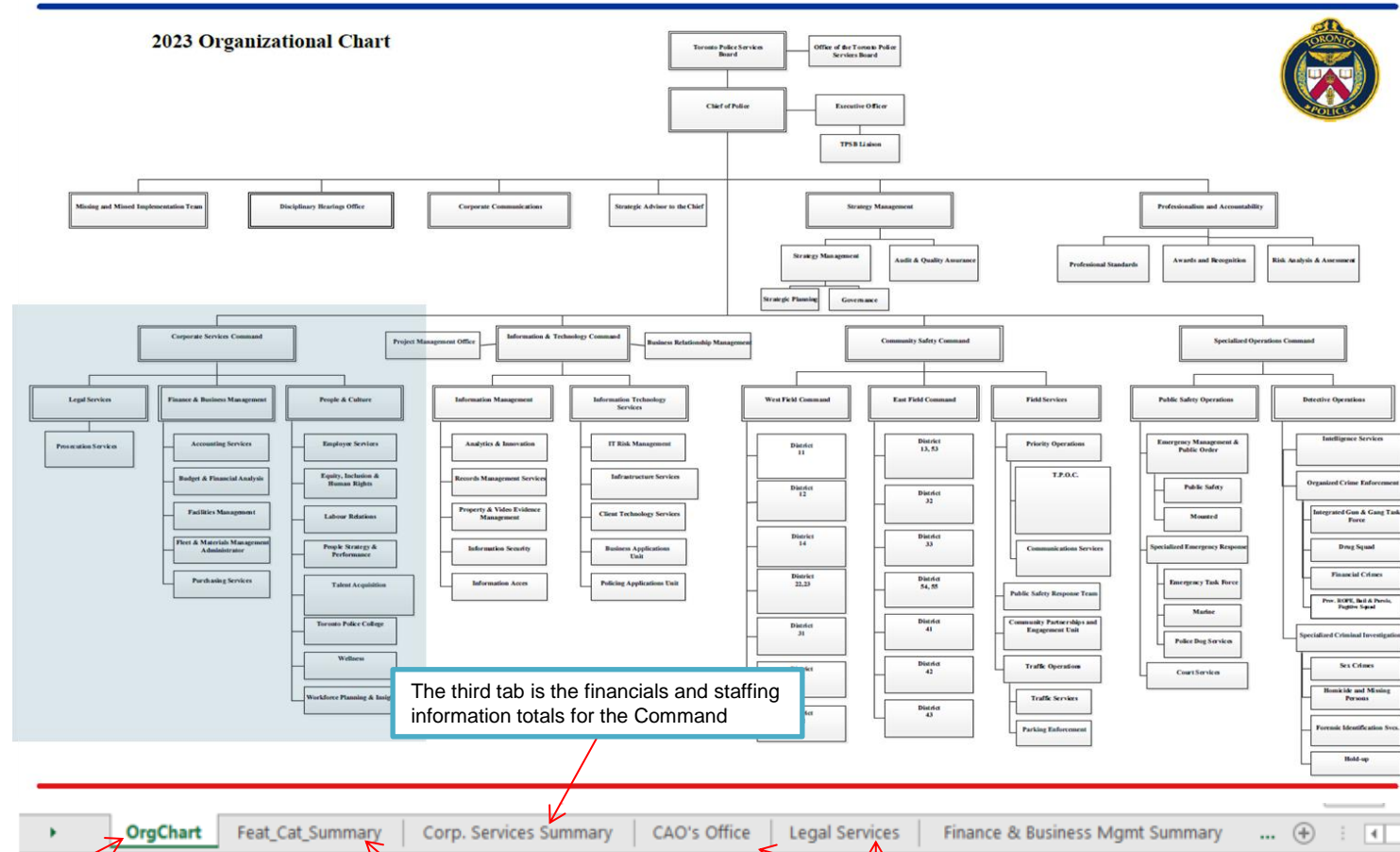
How to Read Our Budget

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.



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

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.

2024 Actual are as of November 30, 2024

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

Corp. Services Summary

2024 Actuals are as at November 30, 2024, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.

BUDGET SUMMARY	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2024 Approved	2025 Proposed	Change Over 2024 Approved
Salaries Total	56,281,576	68,376,578	85,074,438	79,390,332	81,226,000	86,739,600	5,513,600
Benefits Total	8,625,184	10,624,410	13,619,834	13,480,616	10,578,000	11,540,600	962,600
Premium Pay Total	1,201,131	2,447,343	2,420,581	2,050,544	1,287,400	1,285,900	-1,500
Materials & Supplies Total	265,828	278,683	254,867	183,112	871,600	326,300	-545,300
Equipment Total	261,605	260,586	284,644	314,695	206,100	219,600	13,500
Services Total	2,812,765	4,572,048	3,823,841	2,336,732	4,763,000	4,218,200	-544,800
Revenues Total	-17,712	-8,501	-4,704	-16,861	-77,400	-77,400	0
Total Budget	69,430,377	86,551,147	105,473,500	97,739,171	98,854,700	104,252,800	5,398,100

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	2021 Approved*	2022 Approved*	2023 Approved*	2024 Approved*	2025 Proposed	Change Over 2024 Approved
Uniform	153	142	219	263	305	42
Civilian	306	295	302	322	323	1
Total Staffing	459	437	521	585	628	43

*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 "Chart of Accounts" 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.

Unit Name

Legal Services

2024 Actuals are as at November 30, 2024, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.

Metric	Feature Category	Type of Expenditure	2023 Actuals	2024 Actuals	2024 Approved	2025 Proposed	Change Over 2024 Approved
Financial	Salaries	1502 - Regular salaries - Civilian Sr. Officer	1,053,608	1,076,350	980,100	1,011,500	31,400
		1503 - Regular salaries - Uniform Sr. Officer	173,711	153,892	173,800	173,900	100
	Salaries Total		2,655,526	2,343,592	1,910,000	1,942,800	32,800
	Benefits	1744 - EI - Uniform	3,756	3,971	3,900	4,200	300
		1746 - EI - Civilian	17,606	19,316	15,600	16,800	1,200
	Benefits Total		376,208	377,636	298,300	307,700	9,400
	Premium Pay	1571 - Court premium pay - Uniform	0	0	0	0	0
		1583 - Callback premium pay - Civilian	13,376	16,312	3,800	3,800	0
		1584 - Lieutime premium pay - Civilian	22,907	6,646	6,300	6,300	0
	Premium Pay Total		73,929	41,421	44,900	44,900	0
	Materials & Supplies	2010 - Stationery and office supplies	4,323	1,314	10,200	10,200	0
		2020 - Books & Magazines	2,516	1,055	2,900	2,900	0
	Materials & Supplies Total		7,757	3,059	13,100	13,100	0
	Equipment	3310 - Furnishings	0	0	0	0	0
	3410 - Computers - hardware	5,269	9,123	0	0	0	
Equipment Total		6,023	9,269	0	0	0	
Services	4010 - Professional / technical services - legal	0	0	0	0	0	
	4084 - Public relations / promotions	1,024	153	400	400	0	
Services Total		53,602	38,551	56,900	61,500	4,600	
Financial Total			3,173,045	2,813,529	2,323,200	2,370,000	46,800
Staffing	Staffing	Uniform	3	3	3	3	0
		Civilian	16	19	12	12	0
Staffing Total			19	22	15	15	0

*The 2024 staffing in the approved column is based on the approved complement
 The 2023 staffing actuals are based on the actual staffing numbers as of December 31, 2023
 The 2024 staffing actuals are based on the actual staffing numbers as of November 30, 2024

These columns show the budget and actual expenditures for each line item for 2023 and 2024. The 2024 Actuals expenditures are as of November 30, 2024.

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's 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/activities? - The information presented is structured according to the Service's corporate systems. A Unit-by-Unit budget provides maximum transparency within these systems of record. However, producing program/activity records by unit is impractical, as programs often span to multiple areas of the service, making it challenging to define and report unit-specific costs.

How to Read Our Budget – Points to Remember

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

- Why is the spending over the 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.
- 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.