



# Toronto Police Service

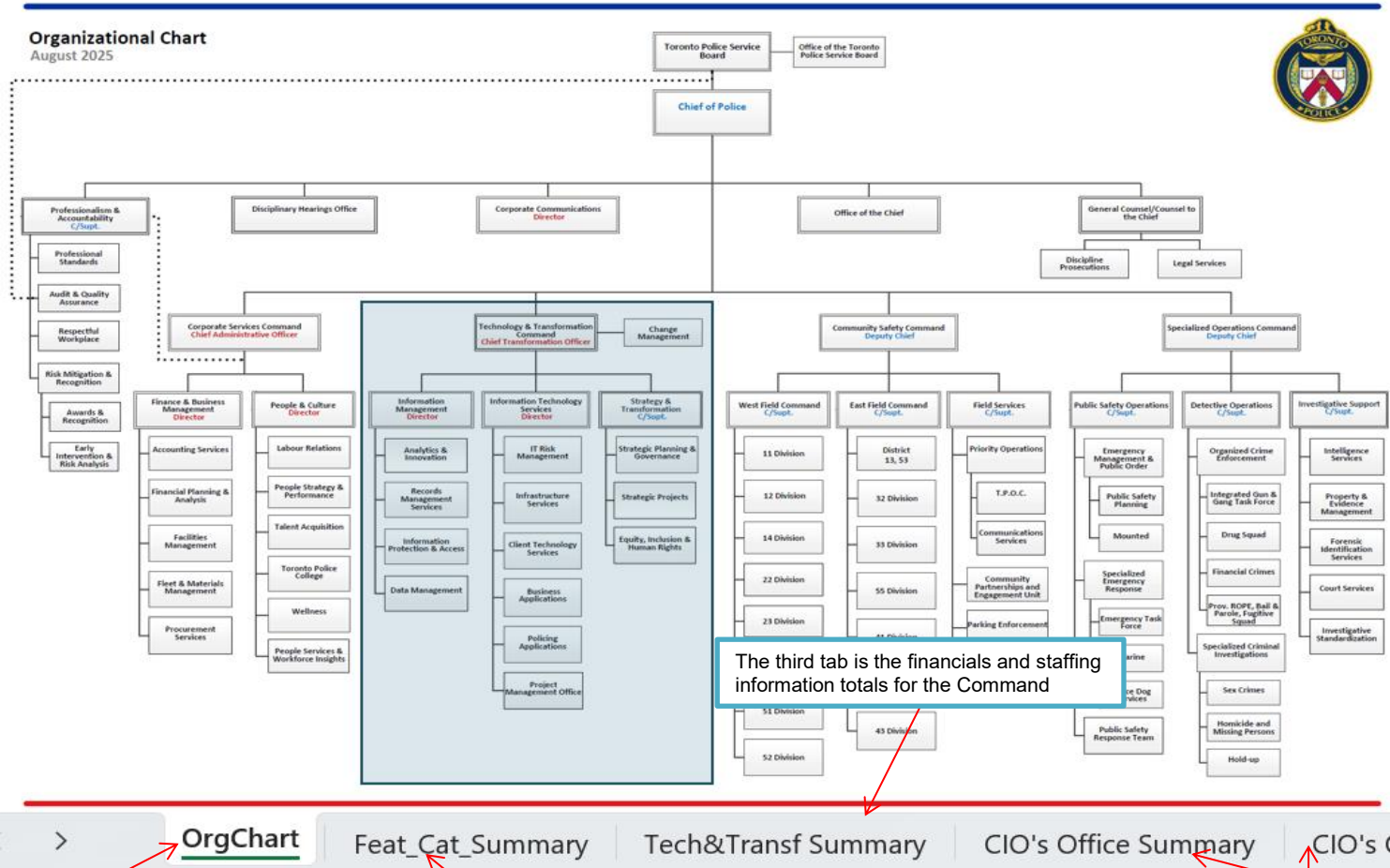
## How to Read Our Budget

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.

2025 Actuals are as of November 17, 2025

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

## Tech&Transf Summary

Actuals are as at November 17, 2025, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.

BUDGET SUMMARY	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2025 Approved	2026 Proposed	Change Over 2025 Approved
Salaries Total	43,986,600	45,080,993	51,150,937	49,539,798	60,411,773	62,055,300	1,643,527
Benefits Total	6,880,325	7,150,593	8,596,327	8,155,308	10,018,534	9,941,600	-76,934
Premium Pay Total	1,160,231	1,532,732	1,699,507	985,654	909,300	919,300	10,000
Materials & Supplies Total	752,938	694,068	707,761	539,772	619,200	643,700	24,500
Equipment Total	2,100,135	2,675,786	1,732,946	2,054,621	1,968,100	1,884,400	-83,700
Services Total	30,025,581	33,828,960	31,379,304	33,164,913	35,734,000	38,429,700	2,695,700
Revenues Total	-5,932,306	-6,482,036	-7,781,348	-5,767,601	-7,293,400	-7,320,000	-26,600
<b>Total Budget</b>	<b>78,973,505</b>	<b>84,481,095</b>	<b>87,485,434</b>	<b>88,672,464</b>	<b>102,367,507</b>	<b>106,554,000</b>	<b>4,186,493</b>

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	2022 Approved*	2023 Approved*	2024 Approved*	2025 Approved*	2026 Proposed	Change Over 2025 Approved
Uniform	32	46	33	25	26	1
Civilian	489	471	475	503	503	0
<b>Total Staffing</b>	<b>521</b>	<b>517</b>	<b>508</b>	<b>528</b>	<b>529</b>	<b>1</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 "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

Project Management Office

2025 Actuals are as at November 17, 2025, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.

Metric	Feature Category	Type of Expenditure	2024 Actuals	2025 Actuals	2025 Approved	2026 Proposed	Change Over 2025 Approved	
Financial	Salaries	1502 - Regular salaries - Civilian Sr. Officer	227,059	180,528	206,127	209,100	2,973	
		1505 - Regular salaries - Civilian A	299,105	303,728	446,748	447,600	852	
		1531 - Alternate rate - Civilian Sr. Officer	1,266	0	0	0	0	
		1534 - Alternate rate - Civilian A	22,085	22,556	0	0	0	
		Salaries Total		549,515	506,812	652,875	656,700	3,825
	Benefits	1746 - EI - Civilian	5,118	5,666	5,600	5,600	0	
		1765 - CPP - Civilian	15,375	18,859	17,200	17,600	400	
		1776 - OMERS - Civilian	72,546	77,732	84,247	78,500	(5,747)	
		Benefits Total		93,039	102,257	107,047	101,700	(5,347)
	Premium Pay	1582 - Overtime premium pay - Civilian	0	0	0	0	0	
		1584 - Lieutime premium pay - Civilian	5,064	3,975	1,700	1,700	0	
		Premium Pay Total		5,064	3,975	1,700	1,700	0
	Materials & Supplies	2010 - Stationery and office supplies	0	0	0	0	0	
		2999 - Miscellaneous materials	2,016	0	0	0	0	
		Materials & Supplies Total		2,016	0	0	0	0
	Equipment	3410 - Computers - hardware	11,640	2,416	0	0	0	
		3420 - Computers - software	38,513	15,686	22,000	22,000	0	
	Equipment Total		50,153	18,101	22,000	22,000	0	
Services	4079 - Consulting - IT	0	0	0	0	0		
	4312 - Courses / seminars	7,460	3,728	6,000	6,000	0		
	4516 - Repairs - technical equipment	1,004	0	0	0	0		
	Services Total		8,464	3,728	6,000	6,000	0	
<b>Financial Total</b>			<b>708,251</b>	<b>634,873</b>	<b>789,622</b>	<b>788,100</b>	<b>(1,522)</b>	
<b>Staffing</b>	Staffing	Civilian	5	3	4	4	0	
<b>Staffing Total</b>			<b>5</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>	

These columns show the budget and actual expenditures for each line item for 2024 and 2025. The 2025 Actuals expenditures are as of November 17, 2025.

\*The 2025 staffing in the approved column is based on the approved complement. The 2024 staffing actuals are based on the actual staffing numbers as of year-end 2024. The 2023 staffing actuals are based on the actual staffing numbers as of year-end 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'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 financial systems, which record transactions by organizational unit. These systems do not capture program or activity-level data. As a result, costs for specific programs or activities cannot be reported from these systems because programs often span multiple units and the required data is not maintained within the financial records.

## 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.