

Chart of Accounts

A list of all of the cost elements (accounts) used in our budget and a description of each.

Cost Element	Cost Element Name	Description
1501	REGULAR SALARIES CHIEF & COMMAND OFFICER	The base pay (gross earnings) for the Chief of Police and Command Officers.
1502	REGULAR SALARIES CIVILIAN SENIOR OFFICER	The base pay (gross earnings for 70 hours bi-weekly) for Senior Officers within the Civilian Senior Officers' collective agreement (e.g. Directors, Managers, Planners etc.).
1503	REGULAR SALARIES UNIFORM SENIOR OFFICERS	The base pay (gross earnings) for Senior Officers within the Uniform Senior Officers' collective agreement (e.g., Inspectors, S/Inspectors, Superintendents, and S/Superintendents).
1504	REGULAR SALARIES UNIFORM	The base pay (gross earnings for 80 hours bi-weekly) for permanent Uniform/Plainclothes Police Officers within the Uniform collective agreement.
1505	REGULAR SALARIES CIVILIAN A	The base pay (gross earnings for 70 or 80 hours bi-weekly) for permanent employees within the Civilian (A) collective agreement.
1506	REGULAR SALARIES CIVILIAN B	The base pay (gross earnings for 80 hours bi-weekly) for permanent employees within the Civilian (B) collective agreement (e.g., Mechanics, Drivers etc.).
1507	REGULAR SALARIES CIVILIAN C	The base pay (gross earnings for 70 or 80 hours bi-weekly) for permanent employees within the Civilian (C) collective agreement (e.g. Court Officers, Communications Operators, Parking Enforcement Officers etc.)
1508	EXCLUDED REGULAR SALARIES	The base pay (gross earnings for 70 hrs. bi-weekly) for permanent employees not covered under other Civilian Agreements (e.g. Board staff, Labour Relations, etc.).
1510	SALARIES AND WAGES GENERAL	Base pay not otherwise categorized.
1511	RECRUIT HIRING UNIFORM	Account used to budget for savings related to retirements & resignations, and projected cost of recruits hired in-year, after they graduate to PC4.
1512	RECRUIT HIRING UNIFORM CIVILIAN C	Salaries for uniform recruits, while on training.
1513	TEMPORARY - LONG TERM SALARIES	Gross wages paid to temporary clerical staff that are employed for more than one year.
1514	TEMPORARY - SHORT TERM SALARIES	Gross wages paid to temporary clerical staff that are employed for less than one year.
1515	PAID DUTY OFFICERS EARNINGS	Wages paid for off-duty uniform officers performing paid duties.
1516	SUMMER HELP SALARIES	Gross wages of summer help
1517	REG. SCHOOL CROSSING GUARDS	Gross wages of school crossing guards.
1518	CIVILIAN (E) - MONITORS/TRANSLATORS	Gross wages of temporary monitors and translators.
1519	CIVILIAN (D) - PART TIME COURT OFFICERS	Gross wages for part time court officers. These officers work on an as-required basis.
1522	NEW INITIATIVES	Costs associated with new budget proposals requiring Board and Council
1531	ALTERNATE RATE CIVILIAN SENIOR OFFICERS	Differential payment made to Civilian Sr. Officers acting in a higher capacity. Civilian Sr. Officers receive long-term acting after 2 weeks. The payment calculation is based on the difference between the member's hourly rate and the base pay rate at the higher position which (s)he is acting in (as per collective agreement).
1532	ALTERNATE RATE UNIFORM SENIOR OFFICERS	Differential payment made to Uniform Sr. Officers acting in a higher capacity. Uniform Sr. Officers receive long-term acting after 2 weeks. The payment calculation is based on the difference between the member's hourly rate and the base pay rate at the higher position which s(he) is acting in (as per collective agreement).
1533	ALTERNATE RATE UNIFORM	Differential payment made to Police Officers acting in a higher capacity. The payment calculation is based on the difference between the officer's hourly rate and the pay rate at the higher position level which (s)he is acting in (must include retention pay - as per collective agreement).
1534	ALTERNATE RATE CIVILIAN A	Differential payment made to Civilian A employees acting in a higher capacity. The payment calculation is based on the difference between the member's hourly rate and the base rate of the higher position which (s)he is acting in (as per collective agreement) or 5% whichever is greater.
1535	ALTERNATE RATE CIVILIAN B	Differential payment made to Civilian B employees acting in a higher capacity. The payment calculation is based on the difference between the member's hourly rate and the base rate of the higher position which (s)he is acting in (as per collective agreement) or 5% whichever is greater.

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1536	ALTERNATE RATE CIVILIAN C	Differential payment made to Civilian C employees acting in a higher capacity. The payment calculation is based on the difference between the member's hourly rate and the base rate of the higher position which (s)he is acting in (as per collective agreement) or 5% whichever is greater.
1537	EXCLUDED ALTERNATE RATE	Differential payment made to Excluded Civilian employees acting in a higher capacity. The payment calculation is based on the difference between the member's hourly rate and the base rate of the higher position which (s)he is acting in (as per collective agreement) or 5% whichever is greater.
1538	ALTERNATE RATE OTHER CONTRACTS	Differential payment made to Civilian employees not under A, B or C collective agreements acting in a higher capacity. The payment calculation is based on the difference between the member's hourly rate and the base rate of the higher position which (s)he is acting in or 5% whichever is greater.
1541	STATUTORY HOLIDAY UNIFORM	Payment for Police Officers who would normally not be required to work on a Statutory Holiday. Payment is made at the rate of 1.5 times their regular hourly pay rate as per collective agreement.
1542	STATUTORY HOLIDAY CIVILIAN A	Payment for civilian employees within the Unit "A" collective agreement who would normally not be required to work on a Statutory Holiday. Payment is made at the rate of 1.5 times their regular hourly pay rate.
1543	STATUTORY HOLIDAY CIVILIAN B	Payment for civilian employees within the Unit "B" collective agreement who would normally not be required to work on a Statutory Holiday. Payment is made at the rate of 1.5 times their regular hourly pay rate.
1544	STATUTORY HOLIDAY CIVILIAN C	Payment for civilian employees within the Unit "C" collective agreement who would normally not be required to work on a Statutory Holiday. Payment is made at the rate of 1.5 times their regular hourly pay rate.
1545	STATUTORY HOLIDAY OTHER CONTRACTS	Payment for civilian employees not under A,B or C collective agreements, who would normally not be required to work on a Statutory Holiday. Payment is made at the rate of 1.5 times their regular hourly pay rate.
1546	STAND-BY PAY CIVILIAN A	Payment of a fixed hourly rate for civilian employees under Unit "A" Collective Agreement who are requested by their U/C or supervisor to be on stand-by for emergency purposes.
1547	STAND-BY PAY CIVILIAN B	Payment of a fixed hourly rate for civilian employees under Unit "B" Collective Agreement who are requested by their U/C or supervisor to be on stand-by for emergency purposes.
1551	SHIFT BONUS UNIFORM	An allowance of 35 cents is paid for tours of duty starting after 10:00 hours and at or before 18:00 hours. An allowance of 60 cents is paid for tours of duty starting after 18:00 hours and at or before 04:30 hours.
1552	SHIFT BONUS CIVILIAN A	An allowance of 65 cents is paid for tours of duty starting after 10:00 hours and at or before 18:00 hours. An allowance of 70 cents is paid for tours of duty starting after 18:00 hours and at or before 04:30 hours. An allowance of 75 cents is paid for tours of duty on Saturday or Sunday.
1553	SHIFT BONUS CIVILIAN B	An allowance of 65 cents is paid for tours of duty starting after 10:00 hours and at or before 18:00 hours. An allowance of 70 cents is paid for tours of duty starting after 18:00 hours and at or before 04:30 hours. An allowance of 75 cents is paid for tours of duty on Saturday or Sunday.
1554	SHIFT BONUS CIVILIAN C	An allowance of 65 cents is paid for tours of duty starting after 10:00 hours and at or before 18:00 hours. An allowance of 70 cents is paid for tours of duty starting after 18:00 hours and at or before 04:30 hours. An allowance of 75 cents is paid for tours of duty on Saturday or Sunday.
1556	SHIFT BONUS OTHER CONTRACTS	An allowance of 65 cents is paid for tours of duty starting after 10:00 hours and at or before 18:00 hours. An allowance of 70 cents is paid for tours of duty starting after 18:00 hours and at or before 04:30 hours. An allowance of 75 cents is paid for tours of duty on Saturday or Sunday.
1563	MATERNITY - UNIFORM WITH EI SUPPLEMENT	Financial remuneration for uniform member on pregnancy or parental leave who is in receipt of E.I. Pregnancy or parental leave benefits pursuant to the Employment Insurance Act. Member will be paid a supplementary employment benefit in an amount which, with their E.I. pregnancy /parental benefit, brings their compensation to 80% / 75% of their regular weekly earnings.
1564	MATERNITY - CIVILIAN WITH EI SUPPLEMENT	Financial remuneration for civilian member on pregnancy or parental leave who is in receipt of E.I. Pregnancy or parental leave benefits pursuant to the Employment Insurance Act. Member will be paid a supplementary employment benefit in an amount which, with their E.I. pregnancy /parental benefit, brings their compensation to 80% / 75% of their regular weekly earnings.

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1566	TRANSCRIPTION SALARIES	Amount paid to employees providing transcription services outside of their regular tour of duty.
1571	UNIFORM COURT	Account used to record the expenses incurred when a uniform member (including separated members) is required to attend Criminal or Traffic court when off duty (includes minor traffic, liquor, liquor tribunal, By-law, Workers' Compensation, Civil court etc.). The member is credited for a minimum of three hours of pay if off duty, and a minimum of four hours of pay if on a day off.
1572	UNIFORM OVERTIME	Account used to record the expense incurred when a uniform member is asked to work beyond the regular scheduled day.
1573	UNIFORM CALLBACK	Account used to record the expenses incurred when a member is asked to work on a regular scheduled day off or after signing off from a shift. The member is credited for a minimum of three hours of pay if off duty, and a minimum of four hours of pay, if on a regularly scheduled day off.
1574	UNIFORM LIEU TIME CASH PAYMENT	Account used to record the expenses incurred when time in lieu bank is paid out. Member can elect to use lieu time as time off; periodically, lieu bank is paid out.
1576	RIDE CALLBACKS	Account used to record expenses incurred for the RIDE program.
1578	UNIFORM COMMAND INITIATIVES	Account used to record expenses incurred in relation to various callouts.
1581	CIVILIAN COURT	Account used to record the expenses incurred when a civilian member is required to attend Criminal or Traffic court when off duty (includes minor traffic, liquor, liquor tribunal, By-law, Workers' Compensation, Civil court, etc). The member is credited for a minimum of three hours of pay if off duty, and a minimum of four hours of pay if on a day off.
1582	CIVILIAN OVERTIME	Account used to record the expenses incurred when an civilian member is asked to work beyond the regular scheduled day.
1583	CIVILIAN CALLBACK	Account used to record the expenses incurred when a member is asked to work on a regular scheduled day off or after signing off from a shift. The member is credited for a minimum of three hours of pay if off duty, and a minimum of four hours of pay, if on a regularly scheduled day off.
1584	CIVILIAN LIEU TIME CASH PAYMENT	Account used to record the expenses incurred when time in lieu bank is paid out. Member can elect to use lieu time as time off; periodically, lieu bank is paid out.
1592	OTHER CONTRACT - OVERTIME	Account used to record the expenses incurred when an hourly-paid member is asked to work beyond the regular scheduled day.
1593	OTHER CONTRACT - CALLBACK	Account used to record the expenses incurred when an hourly-paid member is asked to work on a regularly scheduled day off or after signing off from a shift. The member is credited for a minimum of three hours of pay.
1594	OTHER CONTRACT - LIEU TIME CASH PAYMENT	Account used to record the expenses incurred when time in lieu bank is paid out for hourly-paid members. Member can elect to use lieu time as time off; periodically, lieu bank is paid out.
1711	COMPREHENSIVE MEDICAL	Employer cost for medical coverage provided to employees. Amounts charged are based on rates established by the insurance carrier. Account is corrected regularly to reflect actual costs.
1712	DENTAL PLAN	Employer cost for dental plan coverage provided to employees. Amounts charged are based on rates established by the insurance carrier. Account is corrected regularly to reflect actual costs.
1713	MEDICAL AND DENTAL ADMIN FEES & TAX	The administrative charges levied by the Insurer on all payouts to claimants who are Service employees according to the agreed rates for dental care, medical/health care and for general administration.
1714	RETIREE MEDICAL AND DENTAL	Employer's contribution or premium for providing approved dental care and services to retirees. The amount charged is based on rates established for family coverage, and whether the employee is association or management staff.
1715	RETIREE PAID-UP LIFE	The employer's contribution or premium for providing group insurance coverage to members who are qualified for a paid-up life insurance policy when retiring on an unreduced pension (previously required 30 years or 85 factor).
1716	WIDOW & PENSION ALLOWANCE	Pension paid to Widows and Widowers whose husband/wives were employees of the Service.
1717	CENTRAL SICK BANK	Benefit paid to members on long term sick under the Services self funded Central Sick Bank plan.
1718	A D & D INSURANCE	Insurance coverage provided to Service members for Accidental Death and Dismemberment.
1719	HEALTH CARE BENEFITS - RETIREES	Employer's contribution or premium for retiree health care.
1720	LONG TERM DISABILITY	Employer cost for long term disability coverage provided to employees not eligible for the Service Central Sick Bank Plan. Amounts charged are based on rates established by the insurance carrier.

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1722	TPS LONG TERM DISABILITY - SENIOR OFFICE	Employer cost for long term disability coverage provided to Senior Officers. Amounts charged are based on rates established by the insurance carrier.
1730	GROUP LIFE INSURANCE	Employer cost for group life insurance coverage provided to employees. The amount charged is based on rates established by the insurance carrier.
1744	EMPLOYMENT INSURANCE - UNIFORM	Employer's contribution to Employment Insurance Canada, for all permanently-employed Uniform officers. The amount charged is 1.259 times employee premium.
1746	EMPLOYMENT INSURANCE - CIVILIAN	Employer's contribution to Employment Insurance Canada, for all permanently-employed civilian members. The amount charged is 1.259 times employee premium.
1747	EMPLOYMENT INSURANCE - OTHER CONTRACTS	Employer's contribution to Employment Insurance Canada, for non-permanent civilian members. The amount charged is 1.259 times employee premium.
1748	EMPLOYMENT INSURANCE -NON QUALIFIED	Employer's contribution to Employment Insurance Canada, for non-qualified members. The amount charged is 1.4 times employee premium.
1750	ONTARIO HEALTH TAX	Employer portion of Employer Health Tax Premiums.
1764	CANADA PENSION PLAN - UNIFORM	The employer's contribution to Canada Pension Plan for permanent and regular employees which is currently equal to 1.0 times the individual contribution. It is charged automatically to this account.
1765	CANADA PENSION PLAN - CIVILIAN	The employer's contribution to Canada Pension Plan for permanent and regular employees which is currently equal to 1.0 times the individual contribution. It is charged automatically to this account.
1766	CANADA PENSION PLAN - OTHER CONTRACTS	The employer's contribution to Canada Pension Plan for permanent and regular employees which is currently equal to 1.0 times the individual contribution. It is charged automatically to this account.
1767	CANADA PENSION PLAN -NON QUALIFIED	The employer's contribution to Canada Pension Plan for short-term employees which is currently equal to 1.0 times the individual contribution. It is charged automatically to this account.
1773	OMERS POLICE - UNIFORM	Employer contributions to the OMERS pension plan for members. The amount charged is equal to 1.0 times the employee's contribution.
1776	OMERS CIVILIAN - CIVILIAN	Employer's contribution of OMERS pension plan for members. The amount charged is equal to 1.0 times the employee's contribution.
1778	OMERS CIVILIAN - OTHER CONTRACT	Employer's contribution to OMERS pension plan for hourly members with the exception of school crossing guards and some temporary employees.
1960	SICK PAY CREDIT GRANTS	Sick pay gratuity paid out to employees with a minimum of 10 years service as specified in various collective agreements. Payment is based on the number of days available in employee sick banks, subject to various caps based on years of service.
1970	WSIB MEDICAL & PENSION PAYMENTS	Medical costs, pensions, and physician fees paid by WSIB and billed to the employer.
1975	WSIB ADMINISTRATION CHARGES	Administration costs charged by WSIB. Calculated as a percentage of the WSIB medical and pension benefit costs including those covered by advances.
2010	STATIONERY AND OFFICE SUPPLIES	General office supplies which directly support the operation of a unit and are for the most part consumed on a day to day basis.
2012	PARKING TAG BOOKS	Parking tag books used by the Parking Enforcement Unit.
2013	PRINTED MATERIAL	Printed materials such as standardized forms that support the operation of a unit on a day to day basis.
2020	BOOK & MAGAZINE SUBSCRIPTIONS	Business-related publications, including books, magazines, periodicals, dictionaries, newspapers, and reference material, written & electronic.
2080	PHOTOGRAPHIC AND VIDEO SUPPLIES	Film, camera supplies, video tapes, audio cassette tapes, and other related expenses.
2081	PHOTO AND VIDEO IN-HOUSE PRODUCTION SUPPLIES	Video tapes, films and consumable supplies used in video or photographic production for the reproduction of videos and in the developing and reprinting of photos.
2082	HEALTH AND SAFETY SUPPLIES	Materials and supplies used for the health and safety of staff.
2083	FINGERPRINT SUPPLIES	Various supplies used for the processing of fingerprinting of prisoners at various Central Lock-Up facilities, and for identification purposes used by Scenes of Crime officers attached to Forensic Identification.
2084	AMMUNITION AND FIREARMS SUPPLIES	Ammunition and firearms supplies for the purposes of training and to provide to sworn officers as required by law.
2085	BREATHALIZER DRE SUPPLIES	Supplies and parts required for the upkeep of breathalyser equipment used by Traffic Divisions and the R.I.D.E. Program being administered by Traffic Services.

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2086	TRAFFIC ENFORCEMENT SUPPLIES	Supplies used for traffic enforcement to conduct day to day traffic operations.
2135	PARTS - TIRES AND TUBES	Tires and tubes, excluding bicycle tires, that require replacement due to wear and tear.
2181	PARTS - VEHICLES	Replacement parts purchased by outside contractors and used in the repair of vehicles.
2182	PARTS - BICYCLES	Replacement parts for the repair of bicycles.
2183	PARTS - COMMUNICATION	Replacement parts for the repair of communication equipment and replacement of accessories for communication equipment.
2199	MISCELLANEOUS PARTS	Other replacement parts not assigned to a specific cost element.
2215	HYDRO	Hydro consumption supplied by a local utility.
2260	GASOLINE	Gasoline of various grades used in the operation of vehicles, equipment and machinery.
2620	ANIMAL CARE SUPPLIES	Animal supplies.
2664	SPECIALIZED CLOTHING EQUIPMENT	Specialized clothing equipment for employees in specialized areas (e.g. FIS laboratory technicians, special investigative units, nurses, mounted unit, caretakers, etc.)
2665	PROTECTIVE CLOTHING	Protective clothing other than uniforms and safety boots.
2668	LIFEGUARD PROGRAM - MATERIALS & SUPPLIES	Cost associated with the Lifeguard program
2670	UNIFORMS	Uniforms for staff where provided by programs.
2990	GIFT SHOP ITEMS FOR RESALE	Gift shop items for resale such as pins, figurines, books, toys, sweatshirts and pants, T-shirts, ceramic mugs but excluding food items.
2999	MISCELLANEOUS MATERIALS AND SUPPLIES	Miscellaneous non-consumable materials and supplies not assigned to a specific cost element.
3099	GENERAL EQUIPMENT	All equipment not assigned to a specific machinery and equipment cost element.
3310	FURNISHINGS	All furnishings such as desks, sofas and rugs.
3320	FIXTURES	All fixtures permanently attached to walls, ceilings and floors. Examples include lighting, shelving, partitions, tiles, carpeting, displays, keyboard platforms, and replacement counter tops.
3410	COMPUTERS - HARDWARE	All new and replacement computer hardware (e.g. hard drives, computer monitors, servers and printers and keyboards and mouse where these are included as part of a desktop purchase).
3420	COMPUTERS - SOFTWARE	All computer software, including software upgrades, available on a Service-wide basis through a corporate license or software required for business purposes and installed on individual desktops.
3620	TELEPHONE EQUIPMENT	Non-wireless telephone.
3973	ELECTRICAL EQUIPMENT	Power supplies, racking and cabling testers.
3974	RADIO UNITS	Radio units.
3978	OTHER OFFICE EQUIPMENT	Other office equipment not assigned to a specific account.
3979	SMALL EQUIPMENT	Other equipment items that are not considered capital asset.
3980	CAMERA AND LENSES	Cameras and lenses.
3982	VIDEO PRODUCTION EQUIPMENT	Video production equipment such as video cameras, camcorders, VCR's, video cassette players, and televisions.
3983	OTHER PHOTO AND VIDEO EQUIPMENT	Other photo and video equipment not assigned to a specific cost element including monitors other than computer monitors.
3985	MOTOR VEHICLES	Motor vehicles.
3986	VEHICLE PREPARATION	Purchase of Decals, Roof lights, Sirens, Flashers, Speakers, Traffic signs, Wiring, Desk lights etc. to identify and mark police vehicles.
3989	OTHER MARINE EQUIPMENT	Marine equipment other than boats.
3990	ANIMALS	Animals, including breeder expenses.
3991	ACCOMMODATION EQUIPMENT	Occupational health and safety equipment such as ergonomic chairs.
3992	PRINTERS	Printers.
3993	FIREARMS	Firearms for the purposes of training and providing to sworn officers as required by law.
3994	RADAR UNITS	Radar units.
4010	PROFESSIONAL SERVICES - LEGAL	Legal services provided by outside firms or agencies. The services charged to this cost element do not meet the definition of Consulting Service for External
4011	LEGAL INDEMNIFICATION COSTS	Legal costs incurred by the Board for legal indemnification of officers.
4013	BARGAINING EXPENSES	Labour relation expenses incurred during negotiation of collective agreements.
4015	PROFESSIONAL SERVICES - AUDIT	Audit services provided by external professional firms, including services provided for annual audit examinations.
4030	PROFESSIONAL SERVICE - INDUSTRIAL RELATIONS	Services provided by mediators, arbitrators and human resource consultants, including the mediation/arbitration of grievances. Consulting services charged to this cost element do not meet the definition of consulting services.

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4076	UNIFORM CLEANING CONTRACTS	Payment provided to police officers and civilians for the laundry cleaning and upkeep of their attire, as provided in the collective agreement.
4077	REPAIR SERVICES-VEHICLES	Charges for repairs to licensed vehicles, excluding parts and repair and maintenance supplies.
4078	CONSULTING SERVICES-TECHNICAL	Consulting services provided by any firm or individual undertaking activities on a defined assignment requiring technical expertise not available within the Service. Details of charges in this cost element are reported to Council on an annual basis.
4079	CONSULTING SERVICES-INFORMATION TECHNOLOGY	Consulting services provided by any firm or individual undertaking activities on a defined assignment to assist managers in needs assessment and system selection including information processing, telecommunications and office automation (can be analytical, testing or of a business process nature). Details of charges in this cost element are reported to Council on an annual basis.
4081	SHREDDING SERVICES	Shredding services.
4082	PHOTO AND VIDEO SERVICES	Photographic services, including special event and promotional purposes.
4083	PARKING ENFORCEMENT UNIT -TOWING CHRG	Reimbursement to citizens who were wrongly charged for vehicle towing, tags and impoundments. Includes towing, tags and impound charges to licenced TPS vehicles
4084	PUBLIC RELATIONS AND PROMOTIONS	Reception expenses and public relations activities.
4086	TECHNICAL SERVICES -TRANSLATIONS & INTERPRETERS	Translation expenses and services of interpreters.
4087	PROFESSIONAL SERVICES -VETERINARIAN FEE	Fees and expenses for veterinarian services.
4089	CONSULTING SERVICES- MANAGEMENT, RESEARCH AND DEVELOPMENT	Consulting services provided by any firm or individual undertaking planning, organizing and directing activities to assist managers in analyzing management problems and in recommending solutions for a defined assignment (can be operational, administrative, organizational or policy in nature). Details of charges in this cost element are reported to Council on an annual basis.
4091	CONSULTING SERVICES -EXTERNAL LAWYERS AND PLANNERS	Consulting services provided by any firm or individual undertaking legal or planning activities. Details of charges in this cost element are reported to Council on an annual basis.
4093	CONSULTING SERVICES- CREATIVE COMMUNICATION	Consulting services provided by any firm or individual undertaking activities inclusive of advertising, promotional, public relations and design advice. Details of charges in this cost element are reported to Council on an annual basis.
4094	REPAIRS - GARAGE EQUIPMENT	Repair and maintenance of garage equipment (e.g. doors) which are emergency (as opposed to contracted service).
4095	REPAIRS - GAS PUMPS AND TANKS	Repair and maintenance of gas pumps/tanks which are emergency (as opposed to contracted services).
4096	PERSONAL PROPERTY CARE	Reimbursing officers for personal items damaged or lost while on-duty.
4097	THIRD PARTY CLAIMS FOR DAMAGES	Third party claims for damages which the Service is liable. Qualified claims are submitted to insurance carrier for reimbursements.
4098	SERVICE CONTRACTS	Service contracts for items such as range maintenance, security systems, carpet and mats cleaning and pest control.
4110	HONORARIA	Small payments as token of appreciation to volunteers or guest speakers
4124	MEDICAL REPORTS	Medical reports and certificates, including those required for insurance
4140	PRISONERS- MEALS	Cost of prisoners' meals from vending machines, fast food outlets.
4141	PRISONERS - RETURN OF	Transportation expense (e.g. airfare, train) for transferring prisoners to any location, e.g. jails in other city
4142	VIDEO PRODUCTION UNIT - SERVICES	Cost associated with video production
4144	INVESTIGATIVE EXPENSE	Payments for investigative charges
4145	SCHOOL PATROL EXPENSES	School patrol expenses.
4147	REPAIRS - CLOTHING & EQUIPMENT	Repair of clothing and equipment, including uniform repairs.
4148	REWARDS AND INFORMATION	Rewards and information.
4206	BUSINESS TRAVEL - MILEAGE ALLOWANCE	Mileage allowances paid for business travel.
4225	BUSINESS TRAVEL - PUBLIC TRANSIT	Transit tickets, tokens and Metro passes for staff business use.
4230	BUSINESS TRAVEL - OTHER EXPENSES	Per diem and other allowable sundry expenses not otherwise covered by a specific cost element such as food and parking costs on business trips.
4255	CONFERENCES AND SEMINARS - OTHER EXPENSES	Per diem allowances for meals, personal telephone and other allowable expenses such as business telephone during authorized attendance at conferences or conventions; registration costs, hotel costs, transportation costs (e.g. air fare, car, etc.)
4311	COURSES - CANADA AND ONTARIO POLICE COLLEGE	Course fees in Police colleges of Canada/Ontario on behalf of members of Police Service of the City (duly authorised); per diem allowances and transportation costs (e.g. air fare, car, etc.)

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4312	COURSES AND SEMINARS	Charges for services associated with training and development of staff through courses, workshops or seminars; including per diem, registration costs, hotel costs, transportation costs (e.g. air fare, car, etc.)
4315	CIVILIAN POLICE COLLEGE	Training costs for volunteer civilians attending police college; excluding tuition.
4316	SPECIAL EVENTS EXPENSES	Security costs for special events, including Caribana, funerals and the escort of dignitaries.
4320	TRAINING AND DEVELOPMENT - INTERNAL	Charges incurred by Corporate Personnel and other divisions for the purpose of organizing and conducting training and development courses/seminars.
4340	TUITION FEES	Employee tuition fees paid directly or reimbursed to employees in accordance with corporate Human Resource and individual divisional policies (non-taxable).
4341	CLOTHING REIMBURSEMENTS	Reimbursements for the purchased of qualified clothing in the performance of police duties in plainclothes capacity (per Uniform Collective Agreement).
4342	TOOL REIMBURSEMENTS	Reimbursement of employees' tool purchase (e.g. trade tools used by mechanics and communication and electronic technicians).
4410	CONTRACTED SERVICES - ELECTRICAL	Repair and maintenance services for interior and exterior electrical systems, including backup electrical systems and electrical contract work.
4411	CONTRACTED SERVICES - HEATING AND AIR CONDITIONING	Heating and air conditioning services, including window air conditioners, exhaust ducts/hoods, furnaces/burners, condensation tanks and heating and ventilation units.
4414	ADVERTISING AND PROMOTION	Newspaper, radio and television public announcements and advertisements including job vacancies. This does not include art objects or consulting costs to produce advertising copy (4093).
4416	TRANSFER, HAULAGE AND STORAGE	Moving costs and or storage fees for furniture, appliances, equipment and other items.
4419	LAUNDRY SERVICES	Laundry services of supplied uniform items. (e.g. fleet mechanics)
4424	CONTRACTED SERVICES - GENERAL	Contracted services not covered by a specific cost element.
4435	CONTRACTED SERVICES - SECURITY SYSTEM INSTALL AND MAINTENANCE	Installation, monitoring, repair and maintenance of security systems.
4436	CONTRACTED SERVICES - VOICE COMMUNICATION SYSTEMS	Supply and installation or repair and maintenance of voice communication systems.
4437	WASHES-LICENSED MOBILE EQUIPMENT	Washes in respect of licensed mobile equipment.
4441	CONTRACTED SERVICES - CABLE TV	Cable Services
4444	CONTRACTED SERVICES - RENOVATIONS	Renovations, including for painting, draperies, carpets.
4508	LOCK REPAIRS	All lock repairs, including doors, cabinets, drawers, cupboards and closets.
4510	RENTAL OF VEHICLES AND EQUIPMENT	Vehicle and equipment leasing costs (short or long term) including trucks for moving purposes.
4515	RENTAL OF OFFICE EQUIPMENT	Rental of office furniture and equipment such as photocopiers, fax machines, postal equipment and typewriters. All expenses which may be included in lease contracts such as supplies, service and maintenance.
4516	REPAIRS - TECHNICAL EQUIPMENT	Repairs and maintenance of technical equipment.
4520	RENTAL OF MACHINERY AND EQUIPMENT	Rental costs of all machinery, equipment and items other than for office use.
4530	RENTAL OF PROPERTY (OTHER THAN OFFICE)	Players, films, tapes, discs, rug shampooers, water coolers and water softeners
4555	PAGER/RADIO RENTALS	Rental of pagers and radio equipment.
4570	RENTAL/LEASE OF PARKING SPACES	Leasing of parking spaces
4590	RENTAL - OTHER	Other rental expenses not covered by a specific cost element.
4608	REPAIRS & MAINT - FURNITURE AND FURNISHINGS	Repairs and maintenance services to furniture and furnishings.
4659	REPAIRS & MAINTENANCE - COMPUTER EQUIPMENT	Repair, maintenance and licensing contracts for computer equipment and software. Includes ad-hoc repairs and maintenance where contract doesn't
4699	REPAIRS AND MAINTENANCE - OTHER	Other repair and maintenance costs which are not covered by a specific cost element.
4710	INSURANCE	Cost associated with insurance claims and policies
4760	MEMBERSHIP FEES	Professional and technical membership fees in accordance with corporate Human Resource or individual divisional policies. Fees include memberships in organizations such as the Association of Municipal Emergency Medical Services, the Law Society of Upper Canada, Professional Engineers of Ontario, the Chartered Professional Accountants and other professional associations.
4770	PARKING EXPENSES (INTOWN)	Parking expense.
4804	WIRELESS DEVICES	For the purchase of new cell phones.

Chart of Accounts

A list of all of the cost elements (accounts) used in our budget and a description of each.

Cost Element	Cost Element Name	Description
4810	TELEPHONE	Regular service charges, additional lines, relocations, phone equipment rentals and enhancements to existing systems (telephone & data lines). Costs include all charges from Bell Canada and other communication firms.
4811	WIRELESS TELECOMMUNICATIONS SERVICES	Cellular telephones including regular service, long distance calls, phone equipment rentals and enhancements.
4812	LONG DISTANCE PHONE CALLS	Long distance phone calls from landlines phones.
4813	INTERNET	Internet service charges including third party costs in establishing web-sites.
4815	COURIER SERVICES	Cost associated with courier services.
4826	CPLC EXPENDITURE	Expenditure relating to Community Police Liaison Committee activities.
4831	VEHICLE LICENCES	Vehicle license fees
4832	RADIO LICENCES	Radio license fees
4860	HAZARDOUS WASTE REMOVAL	Hazardous waste removal and related services such as pumping services, recycling hazardous materials and the transporting of hazardous materials.
4970	SERVICES AND RENTS - GENERAL	Services and rents not covered in other specific cost elements.
4971	OPERATING IMPACT FROM CAPITAL	Cost impacts associated with the completion of Council approved capital
4985	CASH OVER AND UNDER	Surplus or shortage of counter cash floats and petty cash funds.
4995	OTHER EXPENSES	Cost associated with setting up year end liabilities
5020	CONTRIBUTION TO CURRENT	Various transfers made from capital fund, reserve or reserve fund to the operating fund.
6020	CONTRIBUTION TO RESERVES	Various transfers made from the operating fund, the capital fund or the reserve fund to reserves other than Vehicle and Equipment Reserves
6021	CONTRIBUTIONS TO VEHICLE AND EQUIPMENT RESERVE FUND	Transfers made from the operating fund to vehicle and equipment reserves.
6030	CONTRIBUTIONS TO RESERVE FUNDS	Various transfers made from the operating fund, the capital fund or reserves to reserve funds other than the Insurance Reserve Fund or the Sick Leave Reserve Fund
6031	CONTRIBUTIONS TO INSURANCE RESERVE FUND	Transfers made from the operating fund to the Insurance Reserve Fund.
6032	CONTRIBUTIONS TO SICK LEAVE RESERVE FUND	Transfers made from the operating fund to the Sick Leave Reserve Fund.
6570	BANK SERVICE CHARGES	Bank charges related to the operation of various bank accounts including bank activity fees.
6580	BAD DEBT EXPENSES	Approved write offs on uncollectible receivable accounts.
6590	COLLECTION AGENCY FEES	Commissions paid to collection agencies upon collection of outstanding accounts receivable, including bailiff fees.
7025	INTER-DEPARTMENTAL CHARGES-POSTAGE AND COURIER	Charges for postage and courier services provided internally.
7030	INTER-DEPARTMENTAL CHARGES - PRINTING	Charges for printing services and materials provided internally.
7050	INTER-DEPARTMENTAL CHARGES - AUDIT SERVICES	Charges for services provided by the Auditor General.
7060	INTER-DEPARTMENTAL CHARGES - LEGAL SERVICES	Charges for legal services provided by the City.
7070	INTER-DEPARTMENTAL CHARGES - FACILITIES MAINTENANCE SERVICES	Charge for utility, parking fees, security, caretaking, and other facility maintenance costs.
7080	INTER-DEPARTMENTAL CHARGES - OTHER SERVICES	Charges for inter-departmental (City and TPS) and services that are not covered by other categories.
7120	INTER-DEPARTMENTAL CHARGES- RENTAL-CITY FACILITIES	Internal charges for the rental of city facilities.
7650	INTER-DEPARTMENTAL RECOVERY-POLICE	Recovery of cost of various services for TPS such as attendance at Provincial Offenses Act (POA) court while off duty and provision of security and POA courts.
7651	ALARMS	Recovery of cost for responding to false emergency alarms from City monitoring stations.
7652	PAID DUTY	The full cost of paid duties collected from City Divisions and processed through Inter-departmental charges is posted to this account. The cost includes paid duty earnings, administration fee, and equipment costs.
7653	GASOLINE	Cost recovery from City divisions for the use of gasoline from police pumps.
7654	RECOVERY - TORONTO FIRE	Police recovery from Fire Services for share of expenses incurred for the maintenance of the voice radio system.
7655	INTER-DEPARTMENTAL REVENUE - OTHERS	Recovery from Parking Tag, Enforcement from non-program/admin charges.
7656	POLICE RECORD CHECKS	Fees for criminal reference checks performed for City license applicants.
8017	PROVINCIAL FUNDING COURT SERVICES	Funding received from the Provincial Government in relationship to the cost associated with Court Services
8040	GRANT RIDE-SOLICITOR GENERAL	Federal grants and subsidies for various programs.
8044	GOVERNMENT GRANTS	Provincial grant for the RIDE program.
8502	PAID DUTY- OFFICERS FEE	Officers payment portion that is billed to Paid Duty customers
8503	PAY DUTY EQUIPMENT RENTAL	Fees from the rental of police vehicles for events such as funeral escorts.
8504	PAY DUTY ADMINISTRATION FEE	Fees from the 15% administrative charge to organizations and individuals for pay duty services rendered by police officers.

Chart of Accounts

A list of all of the cost elements (accounts) used in our budget and a description of each.

Cost Element	Cost Element Name	Description
8505	ALARM FEES	Recovery of cost for responding to false emergency alarms received from Monitoring Stations (Chubb Security for example).
8506	TOWING RECOVERIES	Fees from towing companies covering administrative expenses for Police
8507	SALE OF ACCIDENT REPORTS	Proceeds from the sale of accident and occurrence reports to the public and insurance companies.
8508	VICLAS RECOVERY	Cost recoveries including salaries, benefits, operational travel, commuter travel and cost of general operation upon secondment of officers to Violent Crime Linkage Analysis System (VICLAS)
8509	SALE PUBLIC-PHOTOS AND TRANSCRIPTS	Fees from the sale of photos and transcripts.
8513	SALE OF TAPES-VIDEO PRODUCTION	Fees from the sale of video, visual and audio tapes.
8518	TRANSCRIPTION RECOVERIES	Transcription service fees for transcripts provided to other government institutions and law firms/agencies.
8519	PRISONER RETURN RECOVERIES	Recoveries from the Solicitor General of all costs related to the escort and transportation of prisoners and witnesses.
8521	MONITOR RECOVERIES	Fees from monitoring services provided to other government institutions.
8524	CRIMINAL REFERENCE CHECK	Fees for Police clearance letters checks for criminal convictions, outstanding charges and warrants in the National Repository of criminal records.
8528	TRAINING RECOVERIES	Recoveries from the Canadian Police College for the training cost of police officers paid by the Service.
8532	SECONDMENT - SALARIES	Cost recoveries including salaries, wages, overtime and other costs relevant to the performance of assigned duties on the secondment of police employees to other police agencies and governmental institutions.
8533	SECONDMENTS-BENEFITS	Cost recoveries of fringe benefits provided as per contractual obligations, to employees seconded to various governmental institutions.
8543	LOST AND STOLEN PASSPORT FEES	Revenue from providing a police report and other administrative and investigative work that may be required (an Occurrence report to be given to the citizen specifically regarding the lost or stolen Passport Fees). Occurrence reports are prepared only for the loss of passports.
8544	RESTITUTION	Recoveries from 3rd parties or insurance companies (e.g. losses sustained from damage or loss to properties such as clothing and batons).
8545	FOI REQUEST FEES	Freedom Of Information (FOI) requests, fees generally capped by the Province.
8547	CLEARANCE LETTER FEES	Revenue derived from citizens for police clearance letters indicating no criminal or criminal charges against them in the local and national registry of records. It also requires a memorandum of understanding and a signed consent of disclosure of personal information as information is disclosed to the applicant.
8549	WITNESS FEES	Recoveries from witness fees paid to TPS members, including police officers. Fees are recovered in respect of testimony by staff at hearings and trials such as Municipal Licensing and Standards Division hearings on orders against properties and Ontario Municipal Board hearings on City planning issues and on orders against City Building inspectors.
8551	DISCLOSURE REVENUE	Recoveries from the Crown Attorney or private lawyers of all costs related to the production of additional copies of court brief.
8554	JOINT FORCES' OPERATIONS	Recoveries from other police services for joint operational activities.
8555	PARKING ENFORCEMENT INDIRECT COSTS	Recoveries of expenditures incurred by the Service on behalf of the Parking Enforcement Unit.
8556	IN-HOUSE SEMINARS	Recoveries from registration fees paid by attendees of in-house seminars to cover expenses incurred to conduct Service sponsored seminars.
8557	SALARY RECOVERIES - COMMUNICATIONS	Salary recoveries of communication operators (base pay for 80 hours worked bi-weekly) (recovered from Parking).
8710	DONATIONS	Cash donations and in-kind donations where items received must be recorded as assets in the City's financial records.
9028	SUBPOENA	Serving of subpoenas received from City of Toronto, Lawyers and Government agencies
9030	MISCELLANEOUS REVENUE	Encompasses all other sources of revenue not directly related or specified in other revenue accounts (e.g. cigarette seizures in divisional accounts).
9031	INSUR.-VEHICLE WRITE OFF	Vehicles write-offs through accidents and other damages (e.g. sold as scrap metal). Reimbursement of vehicle repairs through third parties' insurance.
9033	SALE OF VEHICLE	Proceeds from the disposal of vehicles, including auction sale proceeds of surplus goods.
9034	INTEREST CHARGES - OVERDUE CUSTOMER ACCOUNTS	Interest charges applied on over-due accounts receivable from outside
9035	GIFT SHOP SALES	Revenue from various items sold at the museum gift shop.
9042	OTHERS	Budget gap shortfall temporarily covered by grants.
9160	INTEREST INCOME	Interest received from 3rd parties; example banks and WSIB deposits.
9185	U.S. EXCHANGE - GAIN OR LOSS	Gains or losses arising between estimated and actual foreign exchange rates.

Chart of Accounts

A list of all of the cost elements (accounts) used in our budget and a description of each.

Cost Element	Cost Element Name	Description
9260	CONTRIBUTIONS FROM RESERVE FUNDS	Various transfers made from reserve funds to the operating fund, reserves or capital funds.
9270	CONTRIBUTIONS FROM RESERVES	Various transfers made from reserves to the operating fund, reserve funds or capital funds.
9451	TRADES PAYABLE DISCOUNTS RECEIVED	Discounts taken on suppliers' invoices for settling invoices within the discount period.
9453	ACCOUNTS RECEIVABLE SMALL PAYMENT DIFFERENCE	Write-off of small differences from customers' short/over payments. Mostly rounding write offs.