



# Toronto Police Service

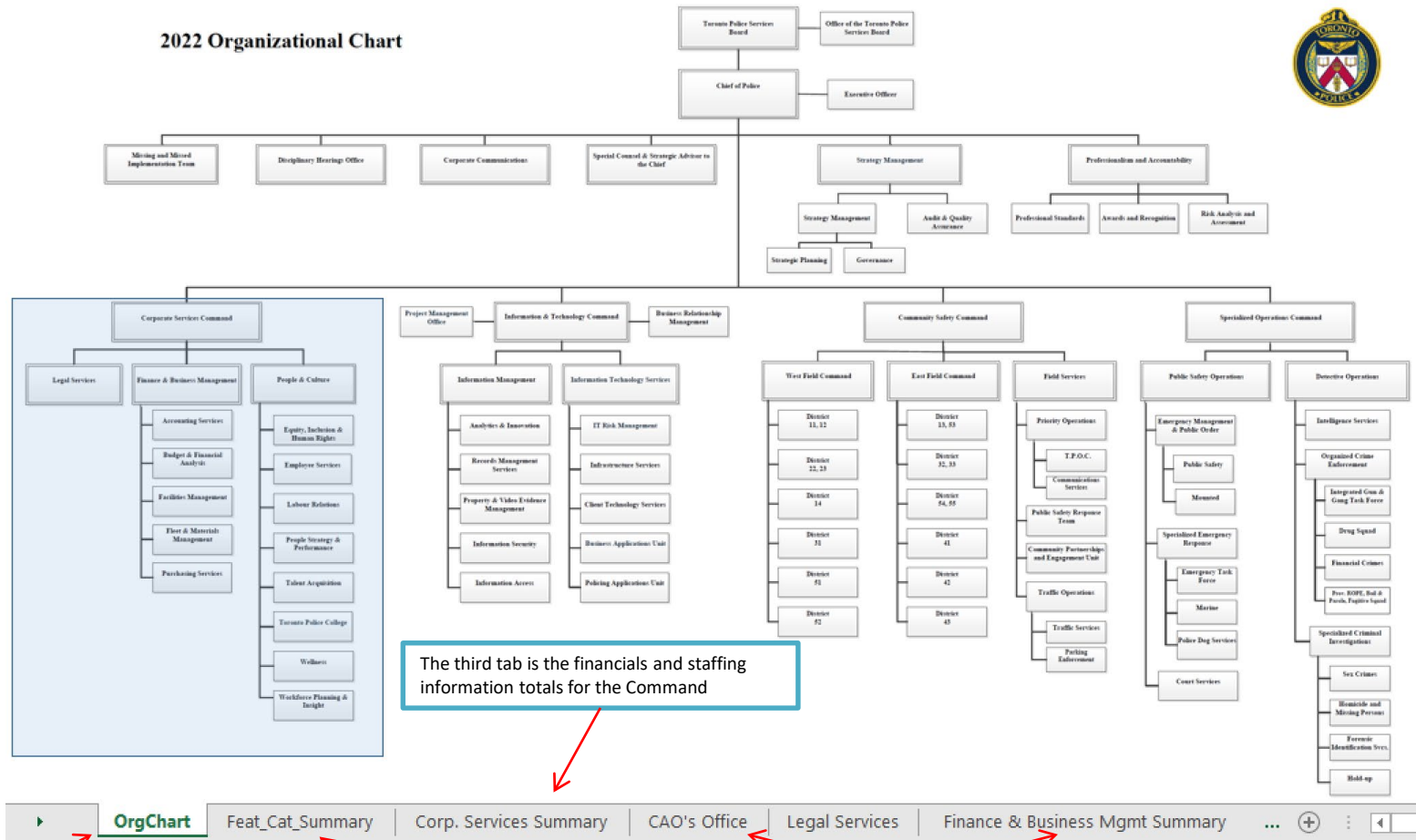
## How to Read Our Budget

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

2022 Year to Date (YTD)  
Actuals are as at November 30, 2022

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

## Corp. Services Summary

Actuals are as at November 30, 2022, including commitments. Prior year actuals may differ from previous reports due to the 2021 Service Reorganization

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

BUDGET SUMMARY	2019 Actuals	2020 Actuals	2021 Actuals	2022 YTD Actuals	2022 Budget	2023 Budget	Change Over 2022 Approved
Salaries Total	56,574,352	55,943,240	56,196,201	59,854,311	55,270,400	70,271,800	15,001,400
Benefits Total	8,566,332	8,476,759	8,610,034	9,573,904	7,521,900	9,108,200	1,586,300
Premium Pay Total	1,662,413	1,612,056	1,201,131	1,795,654	1,265,500	1,265,500	0
Materials & Supplies Total	302,285	272,667	265,828	146,463	303,000	305,200	2,200
Equipment Total	431,232	374,274	261,605	173,033	35,400	50,600	15,200
Services Total	3,833,853	3,498,240	2,812,765	3,266,711	3,977,900	3,649,500	-328,400
Revenues Total	-1,230,064	-201,636	-17,712	0	-77,400	-77,400	0
<b>Total Budget</b>	<b>70,140,402</b>	<b>69,975,600</b>	<b>69,329,852</b>	<b>74,810,077</b>	<b>68,296,700</b>	<b>84,573,400</b>	<b>16,276,700</b>

STAFFING SUMMARY	2019 Approved	2020 Approved	2021 Approved	2022 Approved	2023 Proposed	Change Over 2022 Approved
Uniform	121	140	153	142	219	77
Civilian	306	283	305	295	302	7
<b>Total Staffing</b>	<b>427</b>	<b>423</b>	<b>458</b>	<b>437</b>	<b>521</b>	<b>84</b>

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 subtalled 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							
2022 Actuals are as at November 30, 2022, including commitments. Prior year actuals may differ from previous reports due to Service reorganizations.							
Metric	Feature Category	Type of Expenditure	2021 Actuals	2022 Actuals	2022 Approved	2023 Proposed	Change Over 2022 Approved
Financial	Salaries	1502 - Regular salaries - Civilian Sr. Officer	624,960	678,740	628,100	975,300	347,200
		1552 - Shift Bonus - Civilian A	9	0	0	0	0
	Salaries Total		1,970,740	1,868,025	1,756,600	1,888,600	132,000
	Benefits	1744 - EI - Uniform	1,353	3,593	3,600	3,900	300
		1776 - OMERS - Civilian	123,032	133,229	150,300	161,800	11,500
	Benefits Total		241,371	265,911	276,300	292,500	16,200
	Premium Pay	1571 - Court premium pay - Uniform	0	0	0	0	0
		1584 - Lieutime premium pay - Civilian	2,951	1,181	6,200	6,200	0
	Premium Pay Total		25,849	25,273	44,100	44,100	0
	Materials & Supplies	2010 - Stationery and office supplies	5,112	4,044	18,200	10,200	-8,000
		2999 - Miscellaneous materials	19	227	0	0	0
	Materials & Supplies Total		7,427	5,610	22,100	13,100	-9,000
	Equipment	3310 - Furnishings	0	0	0	0	0
		3420 - Computers - software	84	155	0	0	0
Equipment Total		5,722	2,040	0	0	0	
Services	4010 - Professional / technical services - legal	0	0	0	0	0	
	4970 - Services & rents - general	60	4,941	2,200	2,200	0	
Services Total		70,466	55,012	60,300	59,300	-1,000	
Financial Total			2,321,575	2,221,871	2,159,400	2,297,600	138,200
Staffing	Staffing	Uniform	3	3	3	3	0
		Civilian	15	16	12	12	0
Staffing Total			18	19	15	15	0
Staffing Total			18	19	15	15	0

These columns show the budget and actual expenditures for each line item for 2021 and 2022. The 2022 Actuals expenditures are up to November 30, 2022

\*The 2022 staffing in the approved column is based on the approved complement  
 The 2021 staffing actuals are based on the actual staffing numbers as of December 31, 2021  
 The 2022 staffing actuals are based on the actual staffing numbers as of November 30, 2022

## 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.