



Toronto Police Service

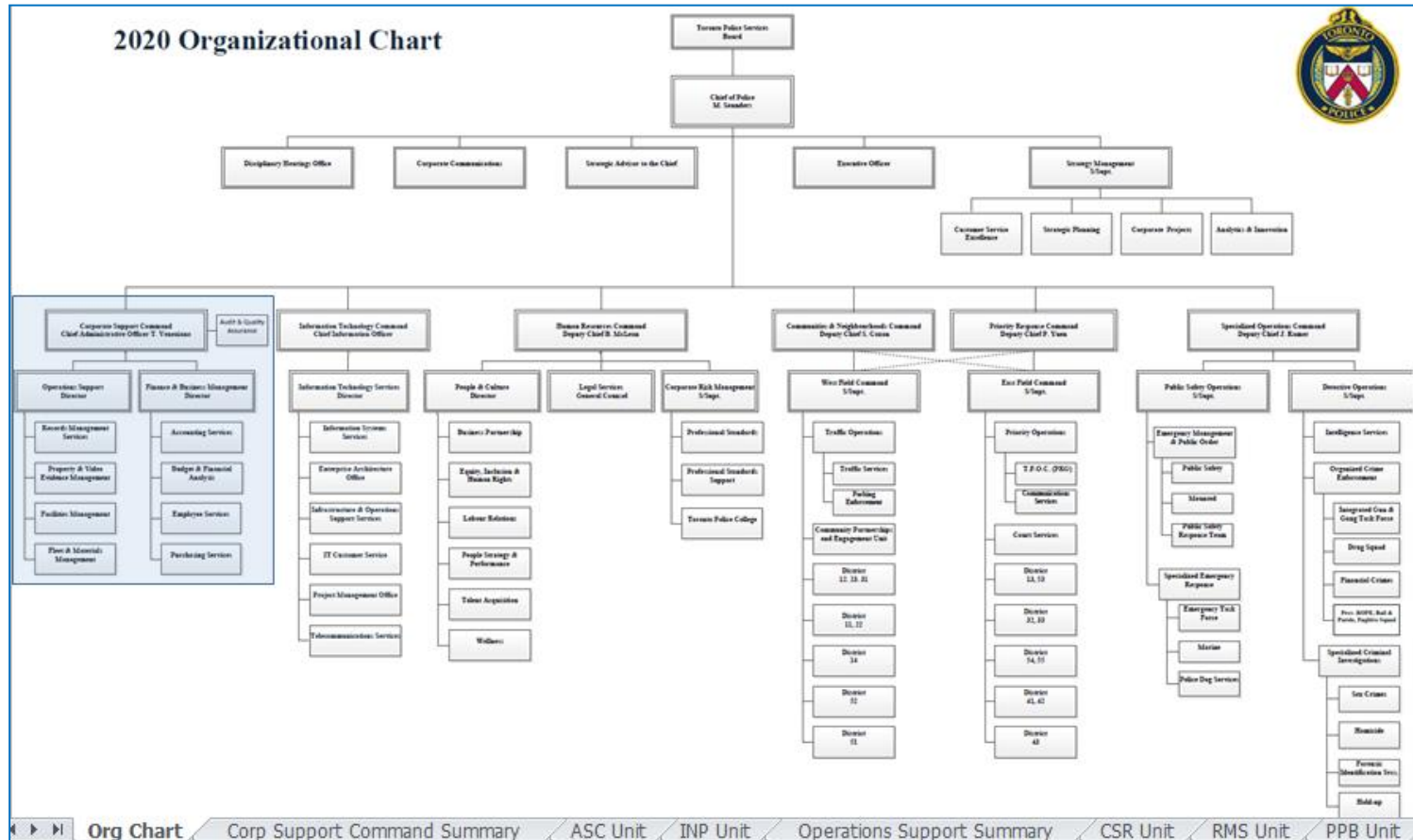
How to Read Our Budget

Includes guiding information on:

- File Organization
- Financials & Staffing
- Historical Budget Summaries
- 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 the financials and staffing information totals 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 - 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 at a higher level for easier comprehension.

Unit Name

Information Technology Command Summary									
2020 YTD Expenditures are sum of Actuals and Commitments as at December 10, 2020.									
Type of Metric	Feature Category	Cost Element	Cost Element Description	2019 Actuals	2020 YTD Exp	2020 Approved	2021 Proposed	Change Over 2020 Approved	
Financial	Salaries	1501	REGULAR SALARIES CHIEF & COMMAND OFFI	0	171,312	256,300	241,100	-15,200	
		1502	REGULAR SALARIES CIVILIAN SENIOR OFFICER	1,737,886	1,447,873	1,827,300	1,700,800	-126,500	
		1504	REGULAR SALARIES UNIFORM	-376	135,216	0	267,300	267,300	
		1505	REGULAR SALARIES CIVILIAN A	11,006,450	11,005,417	12,989,800	13,655,700	665,900	
		1562	RETIREMENT INCENTIVE COST	0	0	0	0	0	
		1564	MATERNITY - CIVILIAN W/EI SUPPLEMENT	1,293	2,268	0	0	0	
		Salaries Total			16,855,745	17,000,818	19,640,800	20,601,400	960,600
	Benefits	1744	EMPLOYMENT INSURANCE - UNIFORM	0	229	0	2,200	2,200	
		1746	EMPLOYMENT INSURANCE - CIVILIAN	167,426	171,568	200,100	211,300	11,200	
		1778	OMERS CIVILIAN - OTHER CONTRACT	0	7,171	0	0	0	
		Benefits Total			2,470,923	2,553,195	2,734,700	3,125,200	390,500
	Premium Pay	1582	CIVILIAN OVERTIME	61,061	80,279	40,300	40,300	0	
		1583	CIVILIAN CALLBACK	45,887	52,014	40,000	40,000	0	
		1584	CIVILIAN LIEU TIME CASH PAYMENT	385,998	298,089	214,600	214,600	0	
		Premium Pay Total			492,946	430,382	294,900	294,900	0
	Materials & Supplies	2010	STATIONERY AND OFFICE SUPPLIES	79,702	146,978	89,000	80,800	-8,200	
		2020	BOOK & MAGAZINE SUBSCRIPTIONS	20,932	50,066	29,300	51,700	22,400	
		2999	MISCELLANEOUS MATERIALS & SUPPLIES	480	3,264	200	200	0	
		Materials & Supplies Total			622,904	838,608	793,100	653,300	-139,800
	Equipment	3099	GENERAL EQUIPMENT	489,555	553,078	455,000	455,000	0	
		3410	COMPUTERS - HARDWARE	440,275	198,288	64,900	71,000	6,100	
		3983	OTHER PHOTO/VIDEO EQUIP	0	21,431	0	0	0	
3992		PRINTERS	0	1,092	0	0	0		
	Equipment Total			951,733	1,140,987	527,400	539,600	12,200	
Services	2215	HYDRO	96,198	70,590	101,500	98,900	-2,600		
	4084	PUBLIC RELATIONS/PROMOTIONS	8	427	800	500	-300		
	7080	IDC - OTHER SERVICES	81,377	73,615	83,100	93,500	10,400		
	Services Total			22,382,506	24,264,140	27,061,300	28,632,700	1,571,400	
Revenues	7650	INTERDPT. RECOV-POLICE	0	-3,999	0	0	0		
	7654	RECOVERY - TORONTO FIRE	-1,805,715	-468,858	-771,400	-781,100	-9,700		
	9030	MISCELLANEOUS REVENUE	-20,776	-28,049	0	0	0		
	Revenues Total			-1,826,491	-500,906	-771,400	-781,100	-9,700	
Financial Total				41,950,266	45,727,224	50,280,800	53,066,000	2,785,200	
Staffing	Staffing	CIVILIAN	Civilian members	161.0	169.0	189.0	192.0	3.0	
		UNIFORM	Uniform members	0.0	2.0	0.0	2.0	2.0	
		Staffing Total			161.0	171.0	189.0	194.0	5.0
Staffing Total				161.0	171.0	189.0	194.0	5.0	

These columns show the actual expenditures for each line item for 2019 and 2020 the budgets for 2020 and 2021. the 2020 Actual Year to Date (YTD) Expenditures are up to December 10, 2020

*The 2020 and 2021 staffing in the budget column is based on the approved complement
 The 2019 staffing actuals are based on the actual staffing numbers as of December 31, 2019
 The 2020 staffing actuals are based on the actual staffing numbers as of September 30, 2020

How To Read Our Budget - Historical Budget Summaries

COMMAND NAME

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

2020 Year to Date (YTD) Actuals are as at December 10, 2020

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

Budget Summary	2017 Actuals	2018 Actuals	2019 Actuals	2020 YTD Actuals	2020 Budget	2021 Budget
TOTAL REGULAR SALARIES	39,704,472	38,763,712	38,169,039	36,177,056	43,248,600	42,037,700
TOTAL BENEFITS	6,019,710	5,882,824	5,834,778	5,527,055	6,374,000	6,576,600
TOTAL PREMIUM PAY	755,656	1,064,098	1,120,392	480,153	683,400	683,400
TOTAL MATERIALS & SUPPLIES	259,163	265,837	311,698	252,024	312,000	305,900
TOTAL EQUIPMENT	73,136	14,570	88,537	155,516	1,900	5,500
TOTAL SERVICES & RENTS	1,370,659	1,012,343	1,048,947	738,714	525,200	797,900
TOTAL REVENUE	-5,970,016	-6,316,933	-6,437,534	-3,682,234	-6,398,500	-6,350,600
Total Budget	42,212,779	40,686,451	40,135,857	39,648,283	44,746,600	44,056,400

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	2017 Approved	2018 Approved	2019 Approved	2020 Approved	2021 Approved
Civilian Staff	537	471	492	490	491
Uniform Staff	45	42	36	40	17
Total Staffing	582	513	528	530	508

Staffing numbers are shown at the bottom of the spreadsheet

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.

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.