



Toronto Police Service

How to Read Our Budget

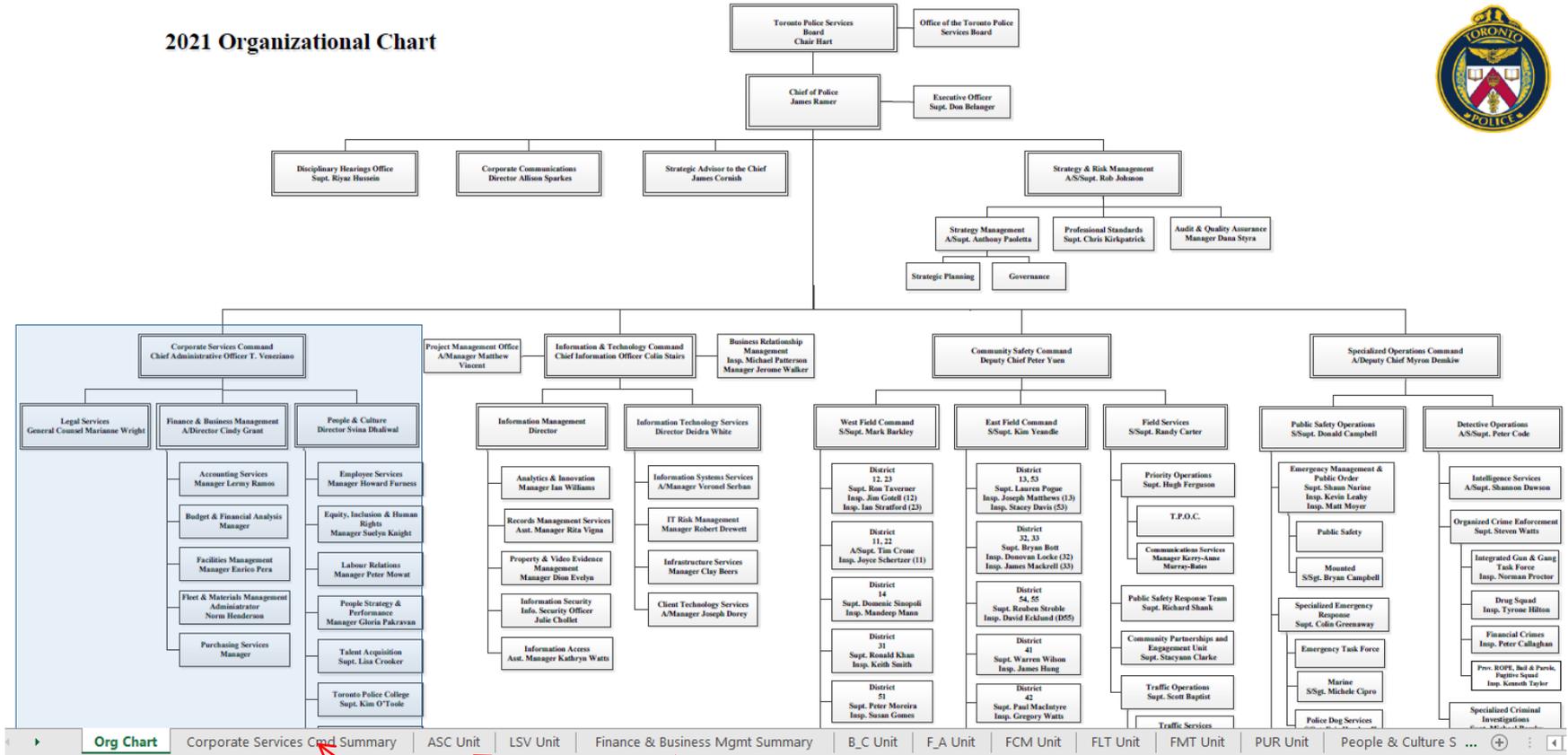
Includes guiding information on:

- 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.

2021 Organizational Chart



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 "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 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

Corporate Services Command Summary								
2021 Actuals are as at November 30, 2021. 2020 and 2021 data may differ from past reports due to the 2021 Service Reorganization.								
Type of Metric	Feature Category	Cost Element	Cost Element Description	2020 Actuals	2021 Actuals	2021 Approved	2022 Approved	Change Over 2021 Approved
Financial	Salaries	1501	REGULAR SALARIES CHIEF & COMMAND	523,874	306,657	512,000	260,200	-251,800
		1502	REGULAR SALARIES CIVILIAN SENIOR OFF	6,017,242	5,526,250	9,326,600	7,028,700	-2,297,900
		Salaries Total		56,416,133	50,716,516	53,865,800	54,026,000	160,200
	Benefits	1744	EMPLOYMENT INSURANCE - UNIFORM	180,717	197,649	169,400	170,400	1,000
		1746	EMPLOYMENT INSURANCE - CIVILIAN	282,703	327,182	329,400	354,000	24,600
		Benefits Total		8,553,710	7,947,112	7,560,700	7,349,900	-210,800
	Premium Pay	1571	UNIFORM COURT	17,934	11,725	4,300	4,300	0
		1572	UNIFORM OVERTIME	186,895	40,968	133,900	133,900	0
		Premium Pay Total		1,616,620	871,869	1,236,700	1,236,700	0
	Materials & Supplie	2010	STATIONERY AND OFFICE SUPPLIES	124,314	120,081	151,700	155,000	3,300
		2013	PRINTED MATERIAL	66	81	300	300	0
		Materials & Supplies Total		275,189	253,310	311,200	303,000	-8,200
	Equipment	3099	GENERAL EQUIPMENT	124,350	90,615	500	0	-500
		3310	FURNISHINGS	253	0	0	0	0
		Equipment Total		375,345	251,866	101,100	35,400	-65,700
Services	4030	PROF & TECH SERV - INDUSTRIAL RELATIC	1,526	0	0	0	0	
	4084	PUBLIC RELATIONS/PROMOTIONS	33,412	6,241	37,300	37,500	200	
	Services Total		3,502,278	2,794,004	3,935,200	4,000,600	65,400	
Revenues	8044	GOVERNMENT GRANTS	-65,472	0	0	0	0	
	8532	SECONDMENT - SALARIES	0	0	-77,400	-77,400	0	
	9030	MISCELLANEOUS REVENUE	-136,164	-17,712	0	0	0	
	Revenues Total		-201,636	-17,712	-77,400	-77,400	0	
Financial Total			70,537,640	62,816,965	66,933,300	66,874,200	-59,100	
Staffing	Staffing	CIVILIAN	Civilian members	309	285	298	295	-3
		UNIFORM	Uniform members	155	185	154	142	-12
		Staffing Total		464	470	452	437	-15
Staffing Total			464	470	452	437	-15	

These columns show the budget and actual expenditures for each line item for 2020 and 2021. The 2021 Actual Year to Date (YTD) Expenditures are up to November 30, 2021

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

How to Read Our Budget – Historical Budget Summaries

CHIEF COMMAND (Consolidated)

Budget Summary	2018 Actuals	2019 Actuals	2020 Actuals	2021 YTD Actual	2021 Budget	2022 Budget
TOTAL REGULAR SALARIES	17,657,533	16,954,067	20,817,965	16,039,673	22,853,500	15,785,500
TOTAL BENEFITS	2,647,006	2,540,439	3,034,026	2,561,565	3,603,600	2,542,200
TOTAL PREMIUM PAY	653,505	604,409	841,687	380,436	441,800	441,800
TOTAL MATERIALS & SUPPLIES	77,579	83,479	96,840	55,872	58,600	72,500
TOTAL EQUIPMENT	117,259	155,622	354,881	81,828	48,900	44,900
TOTAL SERVICES & RENTS	620,519	1,853,616	666,178	441,231	527,800	727,500
TOTAL REVENUE	-51,675	-305,365	-5,780	-1,762	0	0
Total Budget	21,721,725	21,886,268	25,805,797	19,558,843	27,534,200	19,614,400

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

2021 Year to Date (YTD) Actuals are as at November 30, 2021

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

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	2018 Approved	2019 Approved	2020 Approved	2021 Approved	2022 Approved
Civilian Staff	70	109	110	111	53
Uniform Staff	105	86	74	89	73
Total Staffing	175	195	184	200	126

Staffing numbers are shown at the bottom of the spreadsheet

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.