



# Toronto Police Service

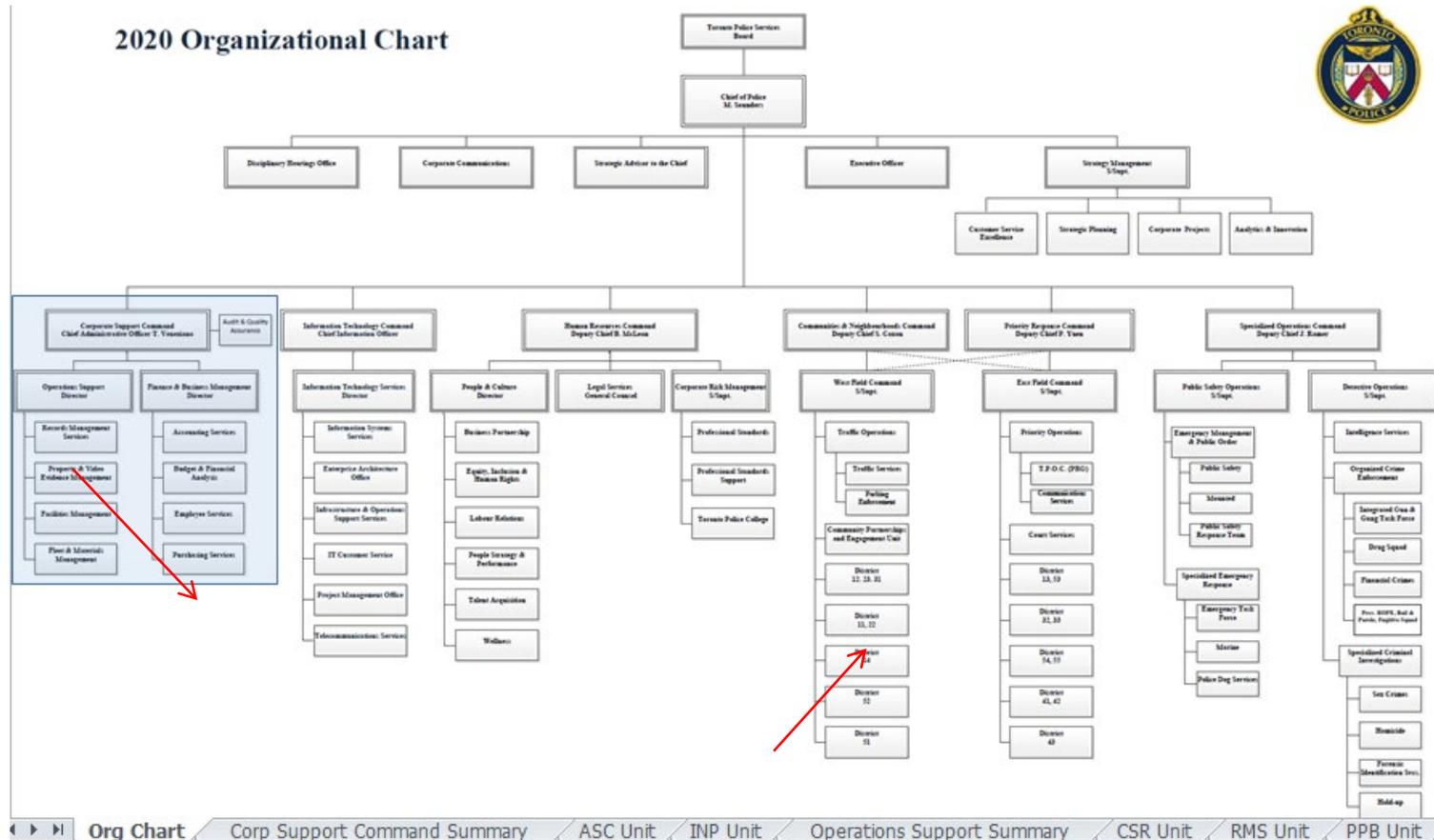
## How to Read Our Budget

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 "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

Information Technology Command Summary								
Type of Metric	Feature Category	Cost Element	Cost Element Description	2019 Budget	2019 Actuals	2020 Budget	2020 YTD Exp	
Financial	Salaries	1501	REGULAR SALARIES CHIEF & COMMAND OFFICER			256,300	87,971	
		1502	REGULAR SALARIES CIVILIAN SENIOR OFFICER	1,850,800	1,237,886	1,827,300	850,390	
		1505	REGULAR SALARIES CIVILIAN A	13,633,300	11,006,450	12,989,800	6,812,219	
		1506	REGULAR SALARIES CIVILIAN B	4,018,300	3,732,671	4,021,600	2,395,057	
		1552	SHIFT BONUS CIVILIAN A	11,500	11,239	11,500	7,088	
			1553	SHIFT BONUS CIVILIAN B	900	576	900	272
		<b>Salaries Total</b>			<b>19,850,600</b>	<b>16,855,745</b>	<b>19,440,800</b>	<b>10,581,489</b>
		Benefits	1744	EMPLOYMENT INSURANCE - UNIFORM				229
	1746		EMPLOYMENT INSURANCE - CIVILIAN	212,300	167,426	200,100	168,136	
	1776		OMERS CIVILIAN - CIVILIAN	2,221,500	1,844,733	2,077,900	1,133,644	
		<b>Benefits Total</b>			<b>2,954,900</b>	<b>2,470,923</b>	<b>2,734,700</b>	<b>1,797,373</b>
		Premium Pay	1582	CIVILIAN OVERTIME	68,900	61,061	40,300	42,546
	1583		CIVILIAN CALLBACK	51,700	45,887	40,000	29,530	
	1584		CIVILIAN LIEU TIME CASH PAYMENT	167,000	385,998	214,600	181,798	
		<b>Premium Pay Total</b>			<b>287,600</b>	<b>492,946</b>	<b>294,900</b>	<b>253,875</b>
		Materials & Supplies	2010	STATIONERY AND OFFICE SUPPLIES	93,900	79,702	89,000	72,798
	2020		BOOK & MAGAZINE SUBSCRIPTIONS	24,200	20,932	29,300	2,646	
		<b>Materials &amp; Supplies Total</b>			<b>613,500</b>	<b>622,904</b>	<b>793,100</b>	<b>451,179</b>
		Equipment	3099	GENERAL EQUIPMENT	397,500	489,555	455,000	301,824
	3410		COMPUTERS - HARDWARE	344,500	440,275	64,900	69,510	
	<b>Equipment Total</b>			<b>752,300</b>	<b>951,733</b>	<b>527,400</b>	<b>538,962</b>	
	Services	2215	HYDRO	110,000	96,198	101,500	51,744	
4510		RENTAL OF VEHICLES AND EQUIPMENT	19,300	19,298	20,000	14,056		
4530		RENTAL OF PROP. (OTHER THAN OFFICE)	423,600	464,699	484,500	401,097		
7080		IDC - OTHER SERVICES	80,800	81,377	83,100	45,137		
	<b>Services Total</b>			<b>23,482,500</b>	<b>22,382,506</b>	<b>24,762,400</b>	<b>22,908,927</b>	
	Revenues	7654	RECOVERY - TORONTO FIRE	-1,574,200	-1,805,715	-771,400	-394,440	
9030		MISCELLANEOUS REVENUE	-38,200	-20,776		-28,049		
	<b>Revenues Total</b>			<b>-1,612,400</b>	<b>-1,826,491</b>	<b>-771,400</b>	<b>-422,489</b>	
<b>Financial Total</b>				<b>46,329,000</b>	<b>41,950,266</b>	<b>47,781,900</b>	<b>36,109,316</b>	
Staffing	Staffing	CIVILIAN	Civilian members	142	111	140	118	
		UNIFORM	Uniform members				1	
	<b>Staffing Total</b>			<b>142</b>	<b>111</b>	<b>140</b>	<b>119</b>	
<b>Staffing Total</b>				<b>142</b>	<b>111</b>	<b>140</b>	<b>119</b>	

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

\*The 2019 and 2020 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 August 10, 2020

# How To Read Our Budget - Historical Budget Summaries

COMMAND NAME

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

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 August 10, 2020

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	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 YTD Actuals	2020 Budget
TOTAL REGULAR SALARIES	40,206,687	39,704,472	38,763,712	38,169,039	19,583,842	43,248,600
TOTAL BENEFITS	6,105,157	6,019,710	5,882,824	5,834,778	3,369,699	6,374,000
TOTAL PREMIUM PAY	633,591	755,656	1,064,098	1,120,392	313,784	683,400
TOTAL MATERIALS & SUPPLIES	243,044	259,163	265,837	311,698	104,221	312,000
TOTAL EQUIPMENT	13,301	73,136	14,570	88,537	85,277	1,900
TOTAL SERVICES & RENTS	923,636	1,370,659	1,012,343	1,048,947	277,826	525,200
TOTAL REVENUE	-5,963,811	-5,970,016	-6,316,933	-6,437,534	-1,874,308	-6,398,500
<b>Total Budget</b>	<b>42,161,605</b>	<b>42,212,779</b>	<b>40,686,451</b>	<b>40,135,857</b>	<b>21,860,341</b>	<b>44,746,600</b>

Staffing Summary	2016 Approved	2017 Approved	2018 Approved	2019 Approved	2020 Approved
Uniform Staff	46	45	42	36	40
Civilian Staff	543	537	471	492	490
<b>Total Staffing</b>	<b>589</b>	<b>582</b>	<b>513</b>	<b>528</b>	<b>530</b>

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.