

2025 Budget Notes

Toronto Police Service Board

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Description

The Toronto Police Service Board (the “Board”) is the seven member civilian body that governs and oversees the Toronto Police Service (the “Service”) under Ontario’s *Community Safety and Policing Act* (the “Act”). The Board is dedicated to ensuring that Toronto’s police services are delivered in partnership with our communities, to keep the city the best and safest place to be.

The *Community Safety and Policing Act* requires the Board to, among other things:

- ensure adequate and effective policing in the City of Toronto;
- generally determine the objectives and priorities for police services in the municipality, after consultation with the Chief of Police;
- set policies for the effective management of the police force;
- recruit and appoint the Chief of Police, Deputy Chiefs of Police, the Chief Administrative Officer, and the Chief Information Officer;
- direct the Chief of Police and monitor their performance;
- negotiate the labour contracts with the associations/organizations representing the Service’s members; and,
- determine the budget for the police service.

Why We Do It

The Board is responsible for ensuring the provision of adequate and effective police services in Toronto. As the employer of all members of the Toronto Police Service, the Board is responsible for negotiating all labour contracts, the hiring and termination of all members, and monitoring the disciplinary processes applied by the Chief. The Board and Office of the Police Services Board works closely with the Chief of Police and senior leadership team to set the strategic vision for the Service and provide oversight through policies and other legally binding direction. The Board also creates forums for members of the public from all communities to engage and provide their perspectives and input concerning today’s policing issues.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

For further information about the Toronto Police Service Board, please visit: www.tpsb.ca

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What Service We Provide

Governance and Oversight

Who We Serve: Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

What We Deliver: Modern and effective governance that is viewed as leading in Canada; evidence-based oversight and accountability measures, which are responsive to community and Service demands.

Policy Development

Who We Serve: Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

What We Deliver: Leading methods and approaches to evidence-based policy development, which effectively engage the public, community organizations, government and other stakeholders into the police governance process.

Public Engagement and Consultation

Who We Serve: Toronto residents, businesses and community organizations/groups; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General; community organizations/groups, government and other stakeholders.

What We Deliver: Leading methods and approaches to effectively engage the public across Toronto’s diverse communities, community organizations/groups, government and other stakeholders on current issues in the policing and police governance environment.

How Much Resources (gross 2025 operating budget): \$3.442 Million

Budget at a Glance

| 2025 OPERATING BUDGET* | | | |
|------------------------|-------|-------|-------|
| \$Million | 2025 | 2026 | 2027 |
| Revenues | \$1.1 | \$1.1 | \$1.1 |
| Gross Expenditures | \$3.4 | \$3.4 | \$3.4 |
| Net Expenditures | \$2.4 | \$2.4 | \$2.4 |
| Approved Positions | 10.5 | 10.5 | 10.5 |

| 2025 - 2034 10-YEAR CAPITAL PLAN | | | |
|---|------|-----------|-------|
| \$Million | 2025 | 2026-2034 | Total |
| Toronto Police Service Board does not have a 10-Year Capital Budget and Plan. | | | |

*The 2025 Operating Budget does not include the impact of the 2024 collective agreement.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

1. Continuing to work with the Service on the implementation of the 81 recommendations on comprehensive policing reform in Toronto – a body of work that other police boards and commissions in Canada have relied on, and used to guide their own work, as well as the recommendations from the Missing and Missed report on missing person investigations;
2. Working with the Ontario Human Rights Commission (OHRC) following the publication of the Commission's From Impact to Action report, to develop an implementation approach for the Commission's recommendations;
3. A public consultation on the Board's Public Order Policy, which drew over 600 submissions from individuals, groups and organizations;
4. Developing the Board's four-year Strategic Plan, including phase two of consultations with partners, community organizations and members of the public;
5. Continuation of a close working relationship with the City as it implements SafeTO, the City's community safety and well-being plan;
6. Ongoing work with the Board's Anti-Racism Advisory Panel and Mental Health and Addictions Advisory Panel;
7. Working with Indigenous communities in Toronto to enhance their direct engagement with the Board to meaningfully bring Indigenous voices into the decision-making process;
8. Participating in professional forums to profile the innovative practices developed by Board Office staff, and to contribute to modern civilian police governance approaches in Canada and abroad;
9. Continuing engaging with policing governance bodies (i.e., the Ontario Association of Police Service Boards (OAPSB) and the Canadian Association of Police Governance) to enhance and align practices of police governance in Ontario and across Canada;
10. Continuing engaging the Province on the regulatory development process led by the Ministry of the Solicitor General with the coming into force of the Act, including providing commentary on and proposals concerning new regulations;
11. Aligning the Board's governance structure to comply with the new requirements in the Act; and,
12. Enhancing the Board's governance supports through work undertaken pursuant to a Memorandum of Understanding with the Auditor General, and with Ombudsman Toronto to diversify information channels and expertise.

Key Challenges and Risks

The Board with the support of the Office of the Police Service Board must:

13. Continue its high degree of engagement with diverse communities on significant policing and police governance and oversight issues;
14. Continue to evolve its civilian governance structures, processes, policies and approaches to maintain its position as a national and international leader in this space, and in the midst of the most significant legislative changes to Ontario's policing environment in decades;
15. Continue to improve its access to information and analysis on the impact and effectiveness of implementing policing standards, Board Policies and direction to the Chief, and the Service's programs and initiatives, so as to ensure a constant 'feedback loop' that drives improvement and innovation;
16. Continue to improve public transparency and accessibility to its work and governance processes; and,
17. Address the many and wide-ranging priorities, initiatives, and projects that are currently being implemented or that are forecasted to be addressed in 2025, in a manner that maintains public confidence in police governance and oversight in Toronto, while ensuring Board Members and Board Office staff can respond to unanticipated events.

Priority Actions

18. Completing the development of the Board's 2025-2028 Strategic Plan, based on robust consultations with various stakeholders and the public;
19. Continuing collaboration with the Service in the implementation of the remainder of the Board's 81 recommendations on Police Reform, 151 Recommendations from the Missing and Missed report concerning missing persons investigations, the Auditor General's recommendations on 9-1-1 response, and the OHRC's recommendations on racial profiling and discrimination of Black persons;
20. Continuing work with City partners on the SafeTO Community Safety and Well-Being Plan and the implementation of the City's Alternative Community Crisis Support Service pilot;
21. Enhancing outreach and engagement of diverse communities, including Black, Indigenous and other racialized communities across Toronto;
22. Enhancing work to streamline, modernize and improve the Board's governance approaches through analysis of the impacts of statutory adequacy standards, Board Policies and directions, and the development of new leading police governance policies in Canada; and,
23. Continually enhancing the quality of information and level of analysis on the effectiveness and the impacts of the Service's various initiatives that are made available to the Board and the public.

Throughout 2025, the Board will continue this and other work in a transparent and consultative spirit, in a manner that ensures continued effective governance and fair and accountable policing in Toronto.

CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2025 Operating Budget for the Toronto Police Service Board of \$3.442 million gross, \$1.066 million revenue and \$2.376 million net for the following services:

Service:

| | Gross Expenditures (\$000s) | Revenue (\$000s) | Net Expenditures (\$000s) |
|------------------------------|------------------------------------|-------------------------|----------------------------------|
| Toronto Police Service Board | 3,441.7 | 1,065.7 | 2,376.0 |
| Total Program Budget | 3,441.7 | 1,065.7 | 2,376.0 |

- The 2025 staff complement for the Toronto Police Service Board is comprised of 10.5 operating positions.
2. That the 2025 Staff Prepared Operating Budget for the Toronto Police Service Board be increase by \$0.089 million gross and net, offset by a corresponding decrease in the 2025 Operating Budget for Corporate Accounts, to transfer the impacts from the 2024 collective agreement from the City’s Corporate Accounts to the Toronto Police Service Board’s budget.

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

| (In \$000s) | 2023 Actual | 2024 Budget | 2024 Projection* | 2025 Base Budget | 2025 New / Enhanced | 2025 Budget | Change v. 2024 Budget | |
|---------------------------------|----------------|----------------|------------------|------------------|---------------------|----------------|-----------------------|-------------|
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Revenues | | | | | | | | |
| Toronto Police Service Board | 535.0 | 1,065.7 | 853.2 | 1,065.7 | | 1,065.7 | 0.0 | 0.0% |
| Total Revenues | 535.0 | 1,065.7 | 853.2 | 1,065.7 | | 1,065.7 | 0.0 | 0.0% |
| Expenditures | | | | | | | | |
| Toronto Police Service Board | 2,711.8 | 3,421.0 | 3,208.5 | 3,441.7 | | 3,441.7 | 20.7 | 0.6% |
| Total Gross Expenditures | 2,711.8 | 3,421.0 | 3,208.5 | 3,441.7 | | 3,441.7 | 20.7 | 0.6% |
| Net Expenditures | 2,176.8 | 2,355.3 | 2,355.3 | 2,376.0 | | 2,376.0 | 20.7 | 0.9% |
| Approved Positions** | 10.5 | 10.5 | N/A | 10.5 | | 10.5 | N/A | N/A |

*2024 Projection based on 9 Month Variance
 **YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$3.442 million gross reflects an increase of \$0.021 million in spending above 2024 Budget, predominantly arising from:

- Annualization of American Sign Language (ASL) translation services for all public Board meetings added to the budget in 2024, as well as increased costs for membership dues and analytical software tools.

EQUITY IMPACTS OF BUDGET CHANGES

Positive equity impacts: The Toronto Police Service Board's 2025 Operating Budget includes funding for ASL translation services at the Board's public meetings, to enhance meeting accessibility and engagement. This funding will allow Toronto residents who experience varying degrees of hearing loss to engage more effectively with the Board's work.

In addition, funding provided for in the Toronto Police Service Board's 2025 Operating Budget will enable the Board Office to engage with diverse communities more effectively across Toronto and bring their voices forward to have an impact on the Board's decision-making process.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for the Toronto Police Service Board of \$2.376 million is \$0.021 million or 0.9% greater than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

| (In \$000s) | 2025 | | | | 2026 Annualized impact (Net) |
|---|----------------|----------------|----------------|-------------|------------------------------|
| | Revenues | Gross | Net | Positions** | |
| 2024 Projection* | 853.2 | 3,208.5 | 2,355.3 | N/A | N/A |
| 2024 Budget | 1,065.7 | 3,421.0 | 2,355.3 | 10.5 | N/A |
| Key Cost Drivers: | | | | | |
| <i>Prior Year Impacts</i> | | | | | |
| Annualization of translation services added to board meetings | | 8.9 | 8.9 | | |
| <i>Non-Salary Inflation</i> | | | | | |
| Membership fees | | 3.5 | 3.5 | | |
| <i>Other Changes</i> | | | | | |
| | | 8.3 | 8.3 | | |
| Sub-Total - Key Cost Drivers | | 20.7 | 20.7 | | |
| Total 2025 Base Budget | 1,065.7 | 3,441.7 | 2,376.0 | 0.0 | |
| 2025 Budget | 1,065.7 | 3,441.7 | 2,376.0 | 10.5 | |
| Change from 2024 Budget (\$) | 0.0 | 20.7 | 20.7 | N/A | N/A |
| Change from 2024 Budget (%) | 0.0% | 0.6% | 0.9% | N/A | N/A |

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:

Prior Year Impacts:

In 2024, new funding was allocated to provide American Sign Language translation services at all of the Board’s public meetings, to increase the public’s access to this important forum. This provision came into effect in late 2024, and annualization, as well as cost increases for this provision, are included in the 2025 Budget.

Salary and Benefits:

Cost of Living Adjustments for Board Staff are usually in line with the collective agreement increases for the Toronto Police SOO. No funding is included in the 2026 and 2027 outlooks for the impacts of the next collective agreements.

Non-Salary Inflation:

A portion of the non-salary accounts is allocated to training and development for Board Members and Board Office staff, as well as membership dues for the OAPSB, which provides opportunities for training and professional development to both Board Members and Board Office staff. Membership fees for the OAPSB have increased in the past year, in line with the expansion of scope of the work carried out by the OAPSB to the benefit for all Ontario police service boards.

Other Changes:

The expansion of the Board Office’s Monitoring and Evaluation Team, led by the Senior Advisor, Strategic Analysis and Governance, will increase capacity for independent analysis in support of the Board’s decision-making. To facilitate the work planned for the team over 2025, the Board Office will acquire necessary licenses for quantitative and qualitative analysis software and data collection tools.

2026 AND 2027 OUTLOOKS

Table 5: 2026 and 2027 Outlooks

| (In \$000s) | 2025 Budget | 2026 Incremental Outlook | 2027 Incremental Outlook |
|---------------------------------|-------------|--------------------------|--------------------------|
| Revenues | | | |
| Total Revenues | 1,065.7 | | |
| Gross Expenditures | | | |
| Total Gross Expenditures | 3,441.7 | | |
| Net Expenditures | 2,376.0 | | |
| Approved Positions | 10.5 | | |

Key Outlook Drivers

The 2026 and 2027 Outlook with total gross expenditures of \$3.442 million reflects a consistent level of gross expenditures with the 2025 Operating Budget.

- No funding is included in the 2026 and 2027 outlooks for the impacts of the salary settlements.

APPENDICES

Appendix 1

2025 Operating Budget by Category

| Category (In \$000s) | 2022 | 2023 | 2024 | 2024 | 2025 | 2025 Change from 2024 | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------------|-------------|
| | Actual | Actual | Budget | Projection* | Budget | Budget | Budget |
| | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Contribution From Reserves/Reserve Funds | 841.5 | 535.0 | 1,065.7 | 853.2 | 1,065.7 | | |
| Total Revenues | 841.5 | 535.0 | 1,065.7 | 853.2 | 1,065.7 | | |
| Salaries and Benefits | 1,282.3 | 1,229.6 | 1,749.2 | 1,536.7 | 1,749.2 | | |
| Materials & Supplies | 2.9 | 3.0 | 7.2 | 12.0 | 7.2 | | |
| Equipment | 6.8 | 7.8 | | 5.5 | 6.7 | 6.7 | |
| Service and Rent | 1,094.5 | 1,046.7 | 1,239.8 | 1,229.5 | 1,253.8 | 14.0 | 1.1% |
| Contribution To Reserves/Reserve Funds | 424.8 | 424.8 | 424.8 | 424.8 | 424.8 | | |
| Total Gross Expenditures | 2,811.3 | 2,711.8 | 3,421.0 | 3,208.5 | 3,441.7 | 20.7 | 0.6% |
| Net Expenditures | 1,969.8 | 2,176.8 | 2,355.3 | 2,355.3 | 2,376.0 | 20.7 | 0.9% |

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes
N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget
N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program
N/A

Appendix 5

2025 Capital Budget;
2026 - 2034 Capital Plan Including Carry Forward Funding
N/A

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding
N/A

Appendix 5b

2026 - 2034 Capital Plan
N/A

Appendix 6

Reporting on Major Capital Projects: Status Update
N/A

Appendix 7

Capacity to Deliver Review
N/A

Appendix 8

Summary of Capital Delivery Constraints
N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project
N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|----------------|----------------|
| | | 2025 | 2026 | 2027 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 7,618.4 | 4,567.3 | 2,516.2 |
| Police Legal Liabilities Reserve | XQ1901 | | | |
| <i>Withdrawals (-) Board</i> | | (1,065.7) | (1,065.7) | (1,065.7) |
| <i>Withdrawals (-) TPS</i> | | (3,340.2) | (3,340.2) | (3,340.2) |
| | | | | |
| <i>Contributions (+) Board</i> | | 424.8 | 424.8 | 424.8 |
| <i>Contributions (+) TPS</i> | | 930.0 | 1,930.0 | 2,930.0 |
| Total Reserve / Reserve Fund Draws / Contributions | | 4,567.3 | 2,516.2 | 1,465.1 |
| Balance at Year-End | | 4,567.3 | 2,516.2 | 1,465.1 |

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels in annual budget.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Deliver: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

Salary and Benefits Adjustment: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

State of Good Repair (SOGR): The cost of maintaining assets to ensure that they can support the delivery of City services and meet service outcomes.

Tax Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).