

2021 Budget Notes

Fleet Services

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Description

Fleet Services provides comprehensive fleet and fuel management services in a safe and efficient manner to support the delivery of public programs and services through the stewardship of 7,200 fleet assets and 23 fuel sites. City Divisions and Agencies are dependent on Fleet Services success in achieving our mandate.

The City of Toronto has the largest municipal fleet in Canada and one of the most specialized and diverse fleets in North America. Fleet Services is recognized in North America as a centre of excellence in municipal fleet management and as a leader in innovative fleet management and environmental sustainability.

Why We Do It

City Divisions, Agencies and Boards have safe, available, reliable and environmentally sustainable assets to meet their service delivery requirements.

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.

What Service We Provide

Fleet Management

Who We Serve: All City divisions and many agencies.

What We Deliver: Provide a full-range of fleet and asset lifecycle management services for City Divisions and Agencies including: procurement, engineering, maintenance, safety, training, and compliance management to support client operations and compliance with legislative and safety requirements.

How Much Resources (gross operating budget): \$42.0 million

Fuel Management

Who We Serve: All City divisions and many agencies.

What We Deliver: Provide full fuel supply chain and service delivery management to support client operations through city-owned fuel sites, while maintaining safe, economical and reliable access to the City's fuel supply.

How Much Resources (gross operating budget): \$16.5 million

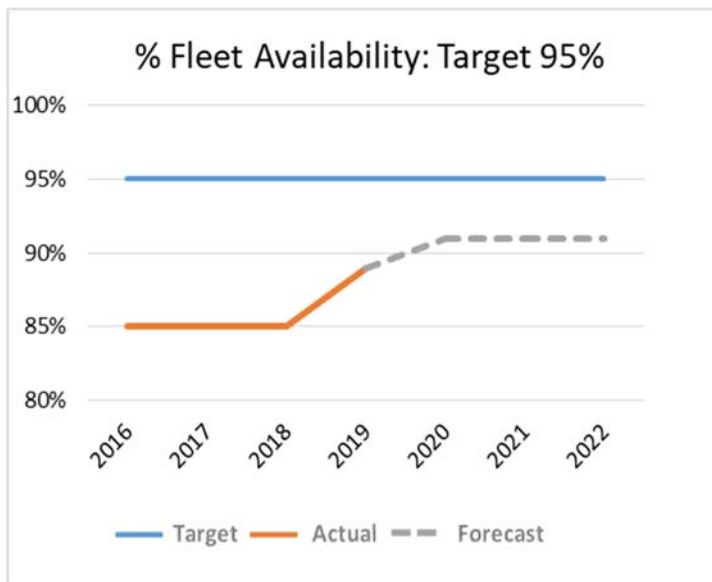
Budget at a Glance*

2021 OPERATING BUDGET			
\$Million	2021	2022	2023
Revenues	\$ 34.2	\$ 34.3	\$ 34.4
Gross Expenditures	\$ 58.5	\$ 67.6	\$ 67.9
Net Expenditures	\$ 24.3	\$ 33.3	\$ 33.5
Approved Positions	207.0	207.0	207.0

2021 - 2030 10-YEAR CAPITAL PLAN			
\$Million	2021	2022-2030	Total
Gross Expenditures	\$70.7	\$686.8	\$757.5
Debt	\$0.0	\$0.0	\$0.0

Note: Includes 2020 carry forward funding to 2021

How Well We Are Doing – Behind the Numbers



- Fleet light duty availability continues to improve through Fleet Services’ industry-leading initiatives and optimization measures.
- Fleet medium and heavy duty availability requires additional focus to drive improvements. Focus areas include:
 - Reviewing staffing and contracts to address limited outsource options for highly complex and specialized equipment;
 - Client Preventive Maintenance (PM) compliance;
 - State of Good Repair (SOGR) backlog reduction.
- Improvements in fleet availability have a direct impact on costs and services provided to clients and citizens.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Fleet Management	% Fleet Availability	85%	89%	87%	91%	95%	95%	●
Service Level Measures								
Fleet Acquisition	Light Duty Vehicle Age (<4500kg)	6.5	6.5	6.4	5.8	5.6	5.4	●
Fleet Safety	Ministry of Transportation Commercial Vehicle Operator’s Registration (MTO CVOR) Safety Rating	30%	28%	34%	27%	35%	35%	●
Fleet Maintenance	Cost / kilometre for light duty vehicles	\$0.30	\$0.24	\$0.28	\$0.21	\$0.28	\$0.28	●
Fleet Maintenance	% Preventive Maintenance	61%	61%	60%	57%	70%	70%	●
Other Measures								
Fleet Management	Light duty units % Availability	92%	92%	92%	92%	95%	95%	●
Fleet Management	Medium duty units % Availability	85%	84%	90%	88%	95%	95%	●
Fleet Management	Heavy duty units % Availability	80%	77%	80%	79%	95%	95%	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • \$1.6 million for additional external rentals, due to social distancing requirements within city vehicles, not recovered from client divisions. • \$0.5 million in additional costs required to decontaminate City vehicles and fuel sites to reduce the spread of COVID-19. • \$0.1 million in additional costs for PPE for staff supporting essential and critical services. • \$2.8 million in savings due to economic changes to the market price for fuel. • \$0.5 million cost deferral in maintenance services arising from the initial shutdown/slowdown of some City services. • \$3.5 million in salary and benefit savings given the reprioritization of City staffing resources due to COVID-19. 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • Decrease in costs in 2021 are expected as a result of the following: • \$1.5 million in fuel savings due to volume demands anticipated by clients. • \$0.4 million in savings due to the reprioritization of City staffing resources due to COVID-19 impacting programs such as <i>FleetShare</i> and Fleet Centralization.
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • The 2021 Capital Budget includes a carry forward from the following projects that have faced delays in 2020 due to COVID-19: • \$3.5 million <i>Fire Services Fleet Replacement</i> carry forward from procurement delays for trucks to be delivered in 2021. • \$1.6 million in <i>Green Fleet</i> projects including <i>FleetShare</i> and <i>Electric Vehicles (EV) & Charging Infrastructure</i>, resulting from social distancing measures a reprioritization of City staffing resources due to COVID-19, which have impacted the ability to move the programs forward. • \$1.1 million in internal infrastructure projects within Fleet Services that faced delays in upgrading fuel sites due to COVID-19. 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • The 2021 Capital Budget includes carry forward and deferral adjustments for projects facing delays due to COVID-19. • Project costs and cash flows are still required to meet the SOGR requirements and will be utilized in 2021.
<p>Service Level Changes</p> <ul style="list-style-type: none"> • Fleet Services expanded Fleet and Fuel Management operations to support essential and critical services to City divisions and Agencies. • Some service levels are impacted as the number of kilometers driven by light duty vehicles will be lower in 2020 than in prior years. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> • The social distancing requirements and the associated reprioritization of City staffing resources as a result of COVID-19 will cause programs such as <i>FleetShare</i> to be paused. • This reprioritization will also adversely affect preventive maintenance schedules, increase costly and time-consuming outsourcing options, and create invoice volume pressures.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Through our Strategic Asset Management and Procurement plan, and actions taken during 2020, Fleet Services has been able to obtain a total cost avoidance to the City of \$24.5M, of which \$5.6M has been implemented and the remaining \$18.9M will be achieved over the life of the contracts. This includes:
 - Capital savings of \$4.6M thus far and an additional \$9.3M over the next 4 years.
 - Operating savings of \$0.7M in 2021 and an additional \$2.0M over the next 10 years.
 - Reducing downtime in delivery of vehicles and parts by 50-84%, and increasing the number of authorized dealers which will lead to reduced downtime, improved availability and reduced costs.
 - Fleet Services executed a new fuel contract effective Jan 1, 2020 with an expected savings of \$1.1M for City divisions and \$6.8M for other Agencies and Public Bodies over 7 years.
- As an essential service, Fleet Services maintained support to essential and critical services in maintenance, engineering, fleet safety and fuel delivery by expanding hours of operations. This included extending services to agencies on the front-lines providing critical support to marginalized citizen groups, including homeless shelters and Food Banks.
- Industry-wide reductions in Fuel prices were a primary driver of Fleet savings in 2020.

Key Challenges and Risks

- Managing demand for Fleet Services, which directly correlates with client requests and many actions dictated by legislative and regulatory obligations.
- Ensuring budget and expected staffing constraints do not cause Fleet availability and costs to worsen, especially when combined with segments of fleet assets that are past optimal life.
- Continuing to invest in staff to keep Fleet Services on par with staffing at comparable municipalities; this has a direct impact on services provided to clients and citizens.
- Driving improvements with Fleet medium and heavy duty availability. Focus areas include: Reviewing staffing and contracts to address inadequate outsource options for highly complex and specialized equipment; Client Preventive Maintenance Compliance and SOGR backlog reduction.
- Investing in processes, systems and infrastructure to improve efficiency, ensure safety and compliance and support necessary modernization – 1050 Ellesmere and 843 Eastern garages are an essential focal point.
- Delivering on plans and processes to address Auditor General Recommendations, City policies and procedures, health & safety legislation and regulations, given the expected impacts of COVID-19 in delaying previously stated actions, deadlines and initiatives.
- Centralizing the City's Fleet to create a Centre of Expertise in Fleet Management as per Council direction.
- Filling Fleet vacancies and addressing staffing shortfalls to correct legacy compliance issues, fleet availability concerns and to advance future efficiencies.

Priority Actions

- Continue divisional work on improving equity and diversity, inclusion, and accessibility under the Accessibility for Ontarians with Disabilities Act (AODA), as well as employee engagement and satisfaction to align with Divisional and Corporate priorities.
- Maintain focus on providing the best value and lowest total cost to the City – this includes continuous improvements and addressing staffing deficiencies, necessary to support an overloaded workforce.
- Continue to improve on greenhouse gas (GHG) emission reductions, implement process changes to address Auditor General (AG) recommendations, and continue to improve fleet procurement strategies.
- Complete a technology roadmap needed to modernize aging, disparate fleet technology and accelerate fleet centralization benefits.
- Update fleet safety and training curriculum with programs that leverage eLearning and link to collision, risk and cost reduction strategies.
- Address the above challenges and priorities in support of the City's Financial Sustainability, A Well Run City, Climate Change and Keep Toronto Moving, Corporate and Strategic Priorities.

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for Fleet Services of \$58.502 million gross, \$34.249 million revenue and \$24.253 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Fleet Management	41,956.5	22,019.3	19,937.2
Fuel Management	16,545.9	12,229.7	4,316.2
Total Program Budget	58,502.4	34,249.0	24,253.4

2. City Council approve the 2021 staff complement for Fleet Services of 207.0 positions comprised of 3.0 capital positions and 204.0 operating positions.
3. City Council approve 2021 Capital Budget for Fleet Services with cash flows and future year commitments totaling \$146.962 million as detailed by project in Appendix 6a.
4. City Council approve the 2022-2030 Capital Plan for Fleet Services totalling \$610.554 million in project estimates as detailed by project in Appendix 6b.

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2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Fleet Management	23,766.6	22,273.1	19,829.0	22,019.3		22,019.3	2,190.3	11.0%
Fuel Management	9,239.7	13,038.0	11,698.2	12,229.7		12,229.7	531.6	4.5%
Total Revenues	33,006.2	35,311.1	31,527.2	34,249.0		34,249.0	2,721.8	8.6%
Expenditures								
Fleet Management	40,303.4	43,278.1	39,617.9	41,956.5		41,956.5	2,338.6	5.9%
Fuel Management	16,401.7	19,417.6	15,934.0	16,545.9		16,545.9	612.0	3.8%
Total Gross Expenditures	56,705.1	62,695.7	55,551.9	58,502.4		58,502.4	2,950.5	5.3%
Net Expenditures	23,698.9	27,384.6	24,024.7	24,253.4		24,253.4	228.7	1.0%
Approved Positions	194.0	207.0	207.0	207.0		207.0		

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$58.502 million gross reflecting an increase of \$2.951 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Salaries & Benefits increased to improve fleet availability, bring additional medium/heavy work back in house, and implement procurement strategies to maintain the lowest total cost of ownership of the City's fleet.
- Higher fuel price and volume increases expected as economic outlook expected to result in fuel price recovery.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$24.253 million in net expenditures reflects a \$3.131 million net decrease from the 2020 Council approved Budget.**

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Fleet Services' 2021 Operating Budget do not have any significant equity impacts.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Fleet Services is \$58.5 million gross or 5.3% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes New and Enhanced requests

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
					\$	%
Expenditures						
1 Salaries and Benefits	16,406.7	19,903.8	19,903.8	20,934.5	1,030.6	5.2%
2 COVID-19 Impact			(7,045.7)	(2,827.5)	4,218.1	-59.9%
3 Materials & Supplies	26,776.8	29,066.4	28,034.5	29,377.6	1,343.1	4.8%
4 Equipment	131.5	234.6	183.2	216.4	33.2	18.1%
5 Service and Rent	11,136.0	11,246.6	12,231.9	9,626.0	(2,605.9)	-21.3%
6 Contribution To Reserves	2,250.7	2,244.2	2,244.2	1,175.5	(1,068.6)	-47.6%
7 Other Expenses (Inc. IDC's)	3.5					
Total Expenditures	56,705.1	62,695.7	55,551.9	58,502.4	2,950.5	5.3%
Revenues						
1 Provincial Subsidies						
2 COVID-19 Impact			(2,571.9)	(925.7)	1,646.1	-64.0%
3 User Fees & Donations						
4 Draw from Reserve Funds						
5 Other Revenues (Inc. IDR's)	33,006.2	35,311.1	34,099.0	35,174.7	1,075.7	3.2%
Total Revenues	33,006.2	35,311.1	31,527.2	34,249.0	2,721.8	8.6%
Net Expenditures	23,698.9	27,384.6	24,024.7	24,253.4	228.7	1.0%
Approved Positions	194.0	207.0	207.0	207.0		

*2020 Projection based on Q3 Variance Report

Salaries & Benefits:

- Transfer of maintenance expenditures to salaries and benefits to maintain City fleet in good repair.
- Filling vacant positions to advance procurement strategies in order to achieve cost avoidance savings of \$18.9M.

Materials and Supplies:

- Increase to fuel demand and prices to accommodate expected changes in fuel outlook as the economy is expected to recover from pandemic response.

Services and Rents:

- Lower rentals as social distancing rules are softened and clients are challenged to review all rental requirements.

Other Revenue Changes:

- Higher expected revenues from major clients and agencies as services are expanded in 2021 and fuel demands recover.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Appropriate resourcing (staff & facilities) to reduce cost and related downtime	Other		(262.1)	(262.1)		(87.3)	(87.3)	
Adjust salary to reflect 2021 staffing plan	Match to Actuals		(2,594.4)	(2,594.4)				
One-time delay in reserve contribution	Other		(1,074.7)	(1,074.7)		2,142.0	2,142.0	
Standardization of City-wide tire brands	Efficiencies		(86.4)	(86.4)				
Contracted services savings from new procurement contract	Efficiencies		(72.4)	(72.4)				
Postpone <i>Fleetshare</i> implementation	Service Level Change		(18.2)	(18.2)				
Total Balancing Actions			(4,108.2)	(4,108.2)	-	2,054.7	2,054.7	-

- Other: Filling vacant mechanic positions will allow us to better serve highly complex medium/heavy duty equipment internally rather than rely on external vendors that are limited and often result in unnecessary delays in repairing equipment. Net savings achieved by reducing outsourcing costs in favor of increasing reliance on internal staff. Also, one-time delay in reserve contribution to meet budget reduction strategies.
- Other: One-time deferral of contribution to Fleet's own Vehicle and Equipment Replacement Reserve, given a healthy balance of over \$6 million and requirements for *EV & Charging Infrastructure* and *Fuel Site Closures, Upgrades and Replacement* projects.
- Match to Actuals: Budgeted salary expenditures have been adjusted to reflect the challenges in filling vacant positions in the trades industry and to reflect current staffing plans.
- Efficiencies: Savings are achieved through staff efforts in strategic sourcing and innovative fleet management in procuring maintenance services and tire replacement services. Fleet has entered into contracts with vendors through building stronger strategic vendor relations.
- Service Level Change: Recommended delayed implementation of FleetShare program as social distancing measures for sharing City vehicles have prevented the successful launch of the new program.

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	31,527.2	34,249.0	34,318.5	34,438.3
Gross Expenditures	55,551.9	58,502.4	67,633.8	67,944.1
Net Expenditures	24,024.7	24,253.4	33,315.3	33,505.8
Approved Positions	207.0	207.0	207.0	207.0

Key drivers

The 2022 Outlook with total gross expenditures of \$67.6 million reflects an anticipated \$9.1 million or 15.6 per cent increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlooks expects a further increase of \$0.3 million or 0.5 per cent above 2022 gross expenditures.

These changes arise from the following:

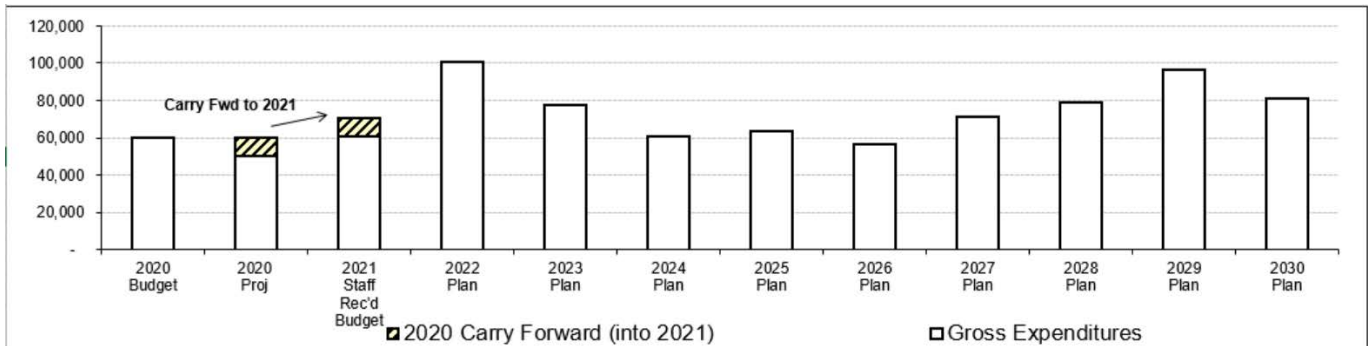
- Higher fuel prices and volume demand increases as services are expected to be fully operational. **(2022 & 2023)**
- Reserve contributions increased to move critical Electric Vehicle projects forward. **(2022 & 2023)**
- Vacant positions continue to be filled to improve fleet availability. **(2022 & 2023)**

Revenues are expected to increase as a result of increased service delivery and fuel usage. **(2022 & 2023)**

2021 – 2030
CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview
(\$'000)



In \$'000's	2021 Capital Budget and 2022 - 2030 Capital Plan												
	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 10 Year Plan
	Budget	Projected Actual											
Gross Expenditures by Project Category:													
Health & Safety & Legislated	2,169	325	2,522	1,978	1,566	1,730	2,004	1,817	2,181	1,205	1,162	895	17,060
SOGR	56,906	47,273	67,470	98,857	76,229	58,822	61,710	54,501	69,115	77,667	95,139	80,218	739,728
Service Improvement & Growth	867	397	729	-	-	-	-	-	-	-	-	-	729
Total by Project Category	59,942	47,995	70,721	100,835	77,795	60,551	63,714	56,318	71,296	78,872	96,301	81,113	757,517
Financing:													
Debt													
Reserves/Reserve Funds	59,942	47,995	70,721	100,835	77,795	60,551	63,714	56,318	71,296	78,872	96,301	81,113	757,517
Development Charges													
Provincial													
Federal													
Debt Recoverable													
Other Revenue													
Total Financing	59,942	47,995	70,721	100,835	77,795	60,551	63,714	56,318	71,296	78,872	96,301	81,113	757,517

Changes to Existing Projects (\$0.0 Million)	New Projects (\$0.0 Million)	Capital Needs Constraints (\$0.0 Million)
N/A	N/A	N/A





Fleet Services 10-year capital plan is focused on building upon our successes in working towards lowest total cost of ownership of Fleet assets and continue to work with clients on their ongoing fleet replacements.

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.

2021 – 2030 CAPITAL BUDGET AND PLAN

\$757.5 Million 10-Year Gross Capital Program

			
A Well-Run City	Financial Sustainability	Housing	Keep Toronto Moving / Tackling Climate Change
\$714.7M	\$17.9M	\$9.7M	\$15.2M
Supporting Multiple Service Priorities through replacement of aging Vehicle and Equipment <i>FleetShare</i> Strategy	Capital Asset Management Financial Systems Transformation	Shelter, Support & Housing & Toronto Community Housing Corporation Vehicle & Equipment replacement	<i>EV and Charging Infrastructure</i> Strategy Sustainable Fleets Strategy

How the Capital Program is Funded

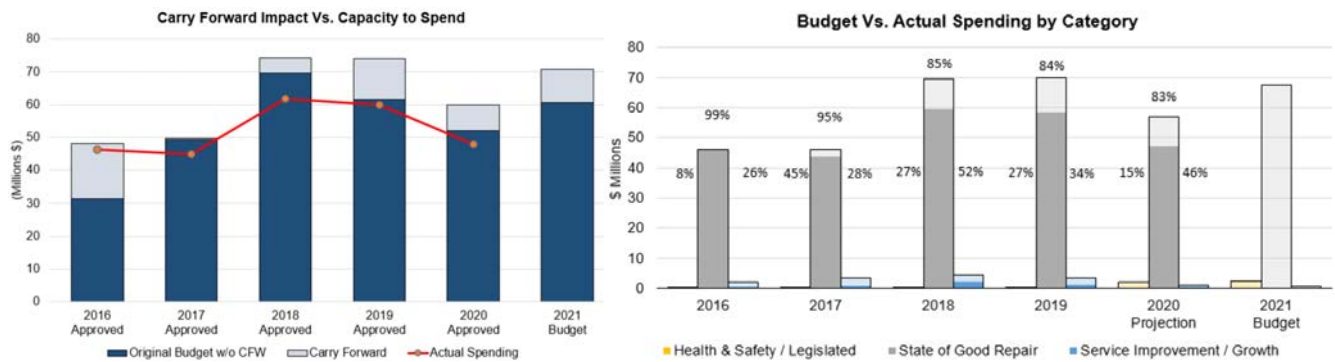
City of Toronto	Provincial Funding	Federal Funding
\$757.5 M 100%	\$0 M 0%	\$0 M 0%
Reserve Draws \$ 757.5 M		

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Fleet Services' ability to spend and the markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

Chart 2 – Capacity to Spend



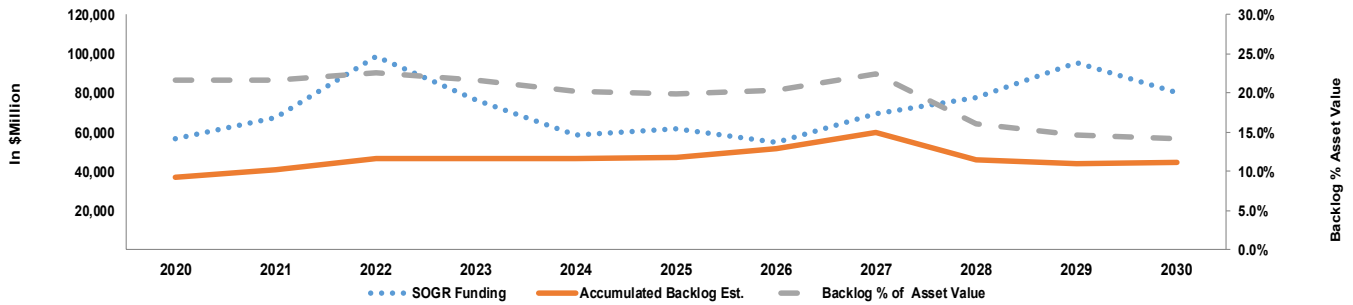
Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$10.1 million in capital spending originally cash flowed in 2020 has been deferred to 2021.

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates.

Chart 3: Total SOGR Funding & Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SOGR Funding	56,906	67,470	98,857	76,229	58,822	61,710	54,501	69,115	77,667	95,139	80,218
Accumulated Backlog Est.	37,204	40,706	46,786	46,756	46,225	47,101	51,325	59,707	45,554	44,048	44,679
Backlog % of Asset Value	21.6%	21.6%	22.6%	21.6%	20.2%	19.9%	20.4%	22.5%	16.0%	14.7%	14.1%
Total Asset Value	172,341	188,500	207,090	216,430	229,093	237,106	251,285	265,798	284,683	299,379	315,825

- The fleet replacement that is directly managed by Fleet Services currently comprises over 5,500 assets, of which 3,400 are on-road vehicles and 2,100 are off-road and equipment assets. The replacement cost for all assets at current market rates is approximately \$616 million.
- The State of Good Repair Backlog for Fleet Services is defined as the total value of vehicles which have not been replaced at the end of their useful life. The SOGR funding and the accumulated backlog estimates to year-end fluctuate because vehicle replacements are determined on an estimated average useful life, based on vehicle and equipment types.
- The SOGR backlog of \$37.2 million which represents 21.6% of current asset value will continue to remain relatively stagnant if changes to improve available funding and/or reserve contributions are not addressed. It was recommended that Fleet take on more control and direction of client reserve contributions in order to address the backlog through the Value Based Outcome Review.
- In 2015, an action plan was developed that would eliminate the backlog of asset replacements and fund each program's optimal vehicle replacement requirements. The action plan involved aligning cash flow funding and vehicle delivery plans; performing lifecycle analysis on the City's fleet; and developing a multi-year funding plan to align contributions to the Vehicle and Equipment Replacement Reserve with optimal replacement requirements for all divisions and agencies.
- Actions taken since 2016 have reduced the backlog by 69% but an existing backlog remains that is still unfunded.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Expenditure Increase						
Materials and Supplies		51.3	51.3			
Services and Rents	304.2	2,453.3	2,149.1			
Sub-Total	304.2	2,504.6	2,200.4			
Savings due to Underspending						
Fleet Maintenance Costs	(510.2)	(978.1)	(467.9)			
Fuel Price and Volume	(2,366.0)	(5,116.8)	(2,750.9)	(925.7)	(2,389.2)	(1,463.4)
Sub-Total	(2,876.1)	(6,094.9)	(3,218.8)	(925.7)	(2,389.2)	(1,463.4)
Savings due to Management Actions						
Reduced Hiring Due to Reprioritization of City Staffing Resources		(3,455.4)	(3,455.4)		(438.4)	(438.4)
Sub-Total		(3,455.4)	(3,455.4)		(438.4)	(438.4)
Total COVID-19 Impact	(2,571.9)	(7,045.7)	(4,473.8)	(925.7)	(2,827.5)	(1,901.8)

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018	2019	2020	2020	2021	2021 Change from 2020 Projected Actual	
	Actual**	Actual**	Budget**	Projection*	Total Budget	\$	%
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations							
Licences & Permits Revenue							
Transfers From Capital	595.5	329.0	457.1	457.1	457.1	(0.0)	(0.0%)
Contribution From Reserves/Reserve Funds							
Sundry and Other Revenues	6,582.6	7,236.7	7,688.9	5,883.3	7,115.8	1,232.6	21.0%
Inter-Divisional Recoveries	26,877.9	25,440.5	27,165.1	25,186.8	26,676.1	1,489.2	5.9%
Total Revenues	34,056.0	33,006.2	35,311.1	31,527.2	34,249.0	2,721.8	8.6%
Salaries and Benefits	16,766.3	16,406.7	19,903.8	16,448.4	20,496.1	4,047.7	24.6%
Materials & Supplies	26,397.6	26,776.8	29,066.4	22,969.0	26,988.5	4,019.5	17.5%
Equipment	113.8	131.5	234.6	183.2	216.4	33.2	18.1%
Service and Rent	11,302.6	11,136.0	11,246.6	13,707.2	9,626.0	(4,081.2)	(29.8%)
Contribution To Capital							
Contribution To Reserves/Reserve Funds	3,270.8	2,250.7	2,244.2	2,244.2	1,175.5	(1,068.6)	(47.6%)
Other Expenditures							
Inter-Divisional Charges	4.3	3.5					
Total Gross Expenditures	57,855.4	56,705.1	62,695.7	55,551.9	58,502.4	2,950.5	5.3%
Net Expenditures	23,799.4	23,698.9	27,384.6	24,024.7	24,253.4	228.7	1.0%
Approved Positions	187.0	194.0	207.0	207.0	207.0		

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2021 Capital Budget; 2022 - 2030 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
FL001	Arena Boards - Replacement of Ice Resurfacers	349	120	120	124	128	264	0	0	272	130	1,507	0	1,507	0
FL002	Car Share Technology on City Vehicles	6	0	0	0	0	0	0	0	0	0	6	0	0	6
FL003	Clerks - Fleet Replacement	0	0	0	0	91	39	170	183	47	0	530	0	530	0
FL004	EV and Charging Infrastructure	1,813	1,544	1,129	1,293	1,577	1,525	1,888	950	907	640	13,267	13,267	0	0
FL005	EDCT - Fleet Replacement	47	67	0	0	0	40	17	120	51	13	356	0	356	0
FL006	Engineering & Construction Serv Fleet Replacement	580	432	193	279	246	253	249	223	182	212	2,849	0	2,849	0
FL007	Exhibition Place - Fleet Replacement	168	400	400	400	400	400	400	400	400	400	3,768	0	3,768	0
FL008	Facilities Mgmt & Real Estate - Fleet Replacement	424	951	899	284	69	456	401	496	697	447	5,122	0	5,122	0
FL009	Fire-Fleet Replacement	10,748	7,283	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	75,655	0	75,655	0
FL010	Fleet - Garage Security	210	105	105	105	105	105	105	105	105	105	1,155	1,155	0	0
FL011	Fleet - Tools & Equipment	202	321	258	238	261	251	322	120	190	190	2,353	0	2,353	0
FL012	Fleet Replacement - Insurance Contingency	141	144	147	151	155	159	163	167	172	172	1,571	0	1,571	0
FL013	Fleet Services - Fleet Replacement	0	68	29	0	56	50	155	62	130	199	749	0	749	0
FL014	Fleet Vendor Portal Management	358	0	0	0	0	0	0	0	0	0	358	0	0	358
FL015	FleetShare Program	25	149	181	181	172	0	0	0	0	0	709	709	0	0
FL016	Fuel Site Closures, Upgrades & Replacement	1,973	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	13,673	0	13,673	0
FL017	Green Fleet Plan	474	180	150	150	150	188	188	150	150	150	1,929	1,929	0	0
FL018	Human Resources - Fleet Replacement	0	40	0	0	0	0	0	0	0	40	80	0	80	0
FL019	Information & Technology - Fleet Replacement	0	0	0	0	0	29	12	35	15	0	91	0	91	0
FL020	Library - Fleet Replacement	1,162	85	235	253	431	134	102	429	1,083	235	4,150	0	4,150	0
FL021	Municipal Licensing & Standards-Fleet Replacement	662	140	418	415	554	836	1,967	1,431	894	305	7,624	0	7,624	0
FL022	Parks, Forestry & Recreation-Fleet Replacement	6,266	5,842	10,403	9,063	8,236	9,771	9,356	6,060	10,626	14,001	89,624	0	89,624	0
FL023	PMMD At-Large Vehicle Purchase	53	0	0	0	0	0	0	0	0	0	53	0	498	0
FL024	PPF&A - Fleet Replacement	31	0	0	0	26	11	0	0	0	0	68	0	68	0
FL025	Public Health - Fleet Replacement	0	93	295	109	57	24	26	11	0	26	642	0	642	0
FL026	Purchasing & Materials Mgmt- Fleet Replacement	0	25	11	0	0	34	15	59	102	252	498	0	53	0
FL027	Shelter, Support & Housing Admin-Fleet Replacement	0	0	0	0	0	53	23	64	27	0	167	0	167	0
FL028	Solid Waste - Fleet Replacement	13,605	34,775	34,293	19,619	23,289	13,478	24,562	31,883	32,544	21,247	249,293	0	249,293	0
FL029	Sustainment of Fleet & Fuel System Intregation	365	0	0	0	0	0	0	0	0	0	365	0	0	365
FL030	Toronto Building - Fleet Replacement	0	126	54	30	134	83	29	107	43	126	734	0	734	0
FL031	Toronto Community Housing Corp. - Fleet Replacement	1,001	550	743	698	407	713	1,539	1,019	1,351	1,514	9,535	0	9,535	0
FL032	Toronto Water - Fleet Replacement	11,908	16,320	3,047	3,532	4,388	5,529	5,522	5,995	10,030	10,471	76,743	0	76,743	0
FL033	TPS-Fleet Replacement	7,250	8,650	10,200	9,300	10,500	10,000	10,000	11,700	11,300	12,200	101,100	0	101,100	0
FL034	Transportation-Fleet Replacement	10,552	20,773	5,631	5,472	3,430	3,041	5,233	8,250	16,128	9,185	87,695	0	87,695	0
FL035	Zoo-Fleet Replacement	350	350	350	350	350	350	350	350	350	350	3,500	0	3,500	0
Total Expenditures (including carry forward from 2020)		70,721	100,835	77,795	60,551	63,714	56,318	71,296	78,872	96,301	81,113	757,517	17,060	739,728	729

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
FL001	Arena Boards - Replacement of Ice Resurfacers	349	0	0								349	226	0	123
FL002	Car Share Technology on City Vehicles	6	0	0								6	6	0	0
FL004	EV and Charging Infrastructure	1,813	1,202	0								3,015	3,015	0	0
FL005	EDCT - Fleet Replacement	47	67	0								114	114	0	0
FL006	Engineering & Construction Serv Fleet Replacement	580	432	0								1,012	364	0	648
FL007	Exhibition Place - Fleet Replacement	168	400	0								568	168	0	120
FL008	Facilities Mgmt & Real Estate - Fleet Replacement	424	823	0								1,247	322	0	925
FL009	Fire-Fleet Replacement	10,748	6,203	0								16,951	9,748	0	7,203
FL010	Fleet - Garage Security	210	0	0								210	105	0	105
FL011	Fleet - Tools & Equipment	202	0	0								202	0	0	202
FL012	Fleet Replacement - Insurance Contingency	141	0	0								141	0	0	141
FL014	Fleet Vendor Portal Management	358	0	0								358	358	0	0
FL015	FleetShare Program	25	140	0								165	165	0	0
FL016	Fuel Site Closures, Upgrades & Replacement	1,973	1,150	0								3,123	1,823	0	1,300
FL017	Green Fleet Plan	474	105	0								579	369	0	210
FL020	Library - Fleet Replacement	1,162	0	0								1,162	962	0	200
FL021	Municipal Licensing & Standards-Fleet Replacement	662	0	0								662	509	0	153
FL022	Parks, Forestry & Recreation-Fleet Replacement	6,266	4,469	0								10,735	4,616	0	6,118
FL023	PMMD At-Large Vehicle Purchase	53	0	0								53	53	0	0
FL024	PPF&A - Fleet Replacement	31	0	0								31	0	0	31
FL028	Solid Waste - Fleet Replacement	13,605	23,404	3,100								40,109	14,414	0	25,695
FL029	Sustainment of Fleet & Fuel System Intregation	365	0	0								365	365	0	0
FL031	Toronto Community Housing Corp.- Fleet Replacement	1,001	167	0								1,168	531	0	636
FL032	Toronto Water - Fleet Replacement	11,908	15,441	0								27,348	12,067	0	15,281
FL033	TPS-Fleet Replacement	7,250	0	0								7,250	0	0	7,250
FL034	Transportation-Fleet Replacement	10,552	19,138	0								29,690	19,011	0	10,679
FL035	Zoo-Fleet Replacement	350	0	0								350	0	0	350
Total Expenditure (including carry forward from 2020)		70,721	73,141	3,100								146,962	69,310	0	77,373

Appendix 6b

2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
FL001	Arena Boards - Replacement of Ice Resurfacers	120	120	124	128	264	0	0	272	130	1,158	0	1,158	0
FL003	Clerks - Fleet Replacement	0	0	0	91	39	170	183	47	0	530	0	530	0
FL004	EV and Charging Infrastructure	342	1,129	1,293	1,577	1,525	1,888	950	907	640	10,252	10,252	0	0
FL005	EDCT - Fleet Replacement	0	0	0	0	40	17	120	51	13	242	0	242	0
FL006	Engineering & Construction Serv Fleet Replacement	0	193	279	246	253	249	223	182	212	1,838	0	1,838	0
FL007	Exhibition Place - Fleet Replacement	0	400	400	400	400	400	400	400	400	3,200	0	3,200	0
FL008	Facilities Mgmt & Real Estate - Fleet Replacement	128	899	284	69	456	401	496	697	447	3,875	0	3,875	0
FL009	Fire-Fleet Replacement	1,080	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	58,704	0	58,704	0
FL010	Fleet - Garage Security	105	105	105	105	105	105	105	105	105	945	945	0	0
FL011	Fleet - Tools & Equipment	321	258	238	261	251	322	120	190	190	2,150	0	2,150	0
FL012	Fleet Replacement - Insurance Contingency	144	147	151	155	159	163	167	172	172	1,430	0	1,430	0
FL013	Fleet Services - Fleet Replacement	68	29	0	56	50	155	62	130	199	749	0	749	0
FL015	FleetShare Program	9	181	181	172	0	0	0	0	0	544	544	0	0
FL016	Fuel Site Closures, Upgrades & Replacement	150	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	10,550	0	10,550	0
FL017	Green Fleet Plan	75	150	150	150	188	188	150	150	150	1,350	1,350	0	0
FL018	Human Resources - Fleet Replacement	40	0	0	0	0	0	0	0	40	80	0	80	0
FL019	Information & Technology - Fleet Replacement	0	0	0	0	29	12	35	15	0	91	0	91	0
FL020	Library - Fleet Replacement	85	235	253	431	134	102	429	1,083	235	2,988	0	2,988	0
FL021	Municipal Licensing & Standards-Fleet Replacement	140	418	415	554	836	1,967	1,431	894	305	6,962	0	6,962	0
FL022	Parks, Forestry & Recreation-Fleet Replacement	1,374	10,403	9,063	8,236	9,771	9,356	6,060	10,626	14,001	78,890	0	78,890	0
FL024	PPF&A - Fleet Replacement	0	0	0	26	11	0	0	0	0	36	0	36	0
FL025	Public Health - Fleet Replacement	93	295	109	57	24	26	11	0	26	642	0	642	0
FL026	Purchasing & Materials Mgmt- Fleet Replacement	25	11	0	0	34	15	59	102	252	498	0	498	0
FL027	Shelter, Support & Housing Admin-Fleet Replacement	0	0	0	0	53	23	64	27	0	167	0	167	0
FL028	Solid Waste - Fleet Replacement	11,371	31,193	19,619	23,289	13,478	24,562	31,883	32,544	21,247	209,184	0	209,184	0
FL030	Toronto Building - Fleet Replacement	126	54	30	134	83	29	107	43	126	734	0	734	0
FL031	Toronto Community Housing Corp. - Fleet Replacement	383	743	698	407	713	1,539	1,019	1,351	1,514	8,367	0	8,367	0
FL032	Toronto Water - Fleet Replacement	880	3,047	3,532	4,388	5,529	5,522	5,995	10,030	10,471	49,394	0	49,394	0
FL033	TPS-Fleet Replacement	8,650	10,200	9,300	10,500	10,000	10,000	11,700	11,300	12,200	93,850	0	93,850	0
FL034	Transportation-Fleet Replacement	1,635	5,631	5,472	3,430	3,041	5,233	8,250	16,128	9,185	58,005	0	58,005	0
FL035	Zoo-Fleet Replacement	350	350	350	350	350	350	350	350	350	3,150	0	3,150	0
Total Expenditures		27,694	74,695	60,551	63,714	56,318	71,296	78,872	96,301	81,113	610,554	13,091	597,464	0

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2021 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds 2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name		2021	2022	2023
XQ0003	Beginning Balance	6,155	743	458
Vehicle & Equip Replacement				
	<i>Withdrawals (-)</i>			
	Fleet Services Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0
	Fleet Services Withdrawals - Capital	-5,426	-3,599	-3,124
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-5,426	-3,599	-3,124
	<i>Contributions (+)</i>			
	Fleet Services Operating Contributions	14	3,314	3,314
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	Total Contributions	14	3,314	3,314
	Total Reserve / Reserve Fund Draws / Contributions	-5,412	-285	190
	Balance at Year-End	743	458	649

Reserve / Reserve Fund Name		2021	2022	2023
XQ1707	Beginning Balance	926	908	1,341
Vehicle Reserve - TCHC				
	<i>Withdrawals (-)</i>			
	Fleet Services Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0
	Fleet Services Withdrawals - Capital	-1,001	-550	-743
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-1,001	-550	-743
	<i>Contributions (+)</i>			
	Fleet Services Operating Contributions	983	983	983
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	Total Contributions	983	983	983
	Total Reserve / Reserve Fund Draws / Contributions	-18	433	240
	Balance at Year-End	908	1,341	1,581

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		2021	2022	2023
XQ0703	Beginning Balance	322,935	343,351	368,926
Tax Rate Stabilization	<i>Withdrawals (-)</i>			
	Fleet Services Withdrawals - Operating	-129	-129	-129
	Other Division/Agency Withdrawals - Operating	-7,493	-2,334	-2,334
	Fleet Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-7,623	-2,464	-2,464
	<i>Contributions (+)</i>			
	Fleet Services Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	28,039	28,039	28,039
	Contributions - Other	0	0	0
	Total Contributions	28,039	28,039	28,039
	Total Reserve / Reserve Fund Draws / Contributions	20,416	25,575	25,575
	Balance at Year-End	343,351	368,926	394,501
Reserve / Reserve Fund Name		2021	2022	2023
XR1010	Beginning Balance	30,142	14,678	18
Insurance	<i>Withdrawals (-)</i>			
	Fleet Services Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	-77,745	-79,851	-82,069
	Fleet Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-389	0	0
	Total Withdrawals	-78,134	-79,851	-82,069
	<i>Contributions (+)</i>			
	Fleet Services Operating Contributions	179	179	179
	Other Division/Agency Contributions - Operating	62,444	64,995	84,441
	Contributions - Other	0	0	0
	Total Contributions	62,623	65,174	84,620
	Total Reserve / Reserve Fund Draws / Contributions	-15,511	-14,677	2,551
	Interest Income	47	17	4
	Balance at Year-End	14,678	18	2,573

**Inflows and Outflows to/from Reserves and Reserve Funds
2021 – 2030 Capital Budget and Plan**

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 =	2025 =	2026 =	2027 =	2028 =	2029 =	2030 =	
XQ0003 Vehicle & Equip Replacement	Beginning Balance	6,155	743	458	649	695	445	391	-98	592	1,253
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-5,426	-3,599	-3,124	-3,267	-3,565	-3,368	-3,803	-2,625	-2,652	-2,386	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-5,426	-3,599	-3,124	-3,267	-3,565	-3,368	-3,803	-2,625	-2,652	-2,386	
<i>Contributions (+)</i>											
Fleet Services Operating Contributions	14	3,314	3,314	3,314	3,314	3,314	3,314	3,314	3,314	3,314	
Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	14	3,314	3,314	3,314	3,314	3,314	3,314	3,314	3,314	3,314	
Total Reserve / Reserve Fund Draws / Contributions	-5,412	-285	190	47	-251	-54	-489	689	662	928	
Balance at Year-End	743	458	649	695	445	391	-98	592	1,253	2,181	

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 =	2025 =	2026 =	2027 =	2028 =	2029 =	2030 =	
XQ1012 Vehicle & Equip Repl - Water/Wastewater	Beginning Balance	20,650	14,531	4,000	6,743	9,000	10,402	10,662	10,929	10,723	6,482
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-11,908	-16,320	-3,047	-3,532	-4,388	-5,529	-5,522	-5,995	-10,030	-10,471	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-11,908	-16,320	-3,047	-3,532	-4,388	-5,529	-5,522	-5,995	-10,030	-10,471	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	5,789	
Total Reserve / Reserve Fund Draws / Contributions	-6,118	-10,531	2,743	2,257	1,402	260	267	-206	-4,241	-4,682	
Balance at Year-End	14,531	4,000	6,743	9,000	10,402	10,662	10,929	10,723	6,482	1,800	

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 =	2025 =	2026 =	2027 =	2028 =	2029 =	2030 =	
XQ1014 Vehicle Reserve - Solid Waste	Beginning Balance	27,329	28,146	15,219	3,211	5,877	4,873	13,680	11,404	1,806	-8,452
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-13,605	-34,775	-34,293	-19,619	-23,289	-13,478	-24,562	-31,883	-32,544	-21,247	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-13,605	-34,775	-34,293	-19,619	-23,289	-13,478	-24,562	-31,883	-32,544	-21,247	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	14,422	21,848	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	14,422	21,848	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	
Total Reserve / Reserve Fund Draws / Contributions	818	-12,927	-12,008	2,666	-1,004	8,807	-2,277	-9,598	-10,259	1,038	
Balance at Year-End	28,146	15,219	3,211	5,877	4,873	13,680	11,404	1,806	-8,452	-7,414	

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1015	Beginning Balance	32,762	26,519	27,955	31,633	35,469	41,348	47,616	51,692	52,751	45,932
Vehicle Reserve - Transportation											
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-10,552	-12,873	-5,631	-5,472	-3,430	-3,041	-5,233	-8,250	-16,128	-9,185	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-10,552	-12,873	-5,631	-5,472	-3,430	-3,041	-5,233	-8,250	-16,128	-9,185	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	4,309	14,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	4,309	14,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	
Total Reserve / Reserve Fund Draws / Contributions	-6,243	1,436	3,678	3,837	5,879	6,268	4,076	1,059	-6,819	124	
Balance at Year-End	26,519	27,955	31,633	35,469	41,348	47,616	51,692	52,751	45,932	46,056	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1016	Beginning Balance	1,605	1,212	966	960	867	808	741	679	642	646
Vehicle Reserve - Technical Services											
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-580	-432	-193	-279	-246	-253	-249	-223	-182	-212	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-580	-432	-193	-279	-246	-253	-249	-223	-182	-212	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	187	187	187	187	187	187	187	187	187	187	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	187	187	187	187	187	187	187	187	187	187	
Total Reserve / Reserve Fund Draws / Contributions	-393	-246	-6	-93	-60	-67	-62	-37	4	-25	
Balance at Year-End	1,212	966	960	867	808	741	679	642	646	621	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1017	Beginning Balance	6,706	3,161	9,284	9,284	9,284	9,284	9,284	9,284	9,284	
Vehicle Reserve - Fire											
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-10,748	-7,283	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-10,748	-7,283	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	-7,203	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	7,203	13,406	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	7,203	13,406	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	
Total Reserve / Reserve Fund Draws / Contributions	-3,545	6,123	0	0	0	0	0	0	0	0	
Balance at Year-End	3,161	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1018	Beginning Balance	3,588	2,984	2,362	1,072	682	-907	-1,997	-3,087	-5,877	-8,267
Vehicle Reserve - EMS											
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-7,250	-8,650	-10,200	-9,300	-10,500	-10,000	-10,000	-11,700	-11,300	-12,200	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-7,250	-8,650	-10,200	-9,300	-10,500	-10,000	-10,000	-11,700	-11,300	-12,200	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	6,646	8,028	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	6,646	8,028	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	
Total Reserve / Reserve Fund Draws / Contributions	-604	-622	-1,290	-390	-1,590	-1,090	-1,090	-2,790	-2,390	-3,290	
Balance at Year-End	2,984	2,362	1,072	682	-907	-1,997	-3,087	-5,877	-8,267	-11,557	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]	
XQ1100 Vehicle Reserve - Shelter Sup & Housing Admin	Beginning Balance	165	174	182	191	199	208	164	149	94	75
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	0	0	0	0	0	-53	-23	-64	-27	0	0
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	0	0	0	0	0	-53	-23	-64	-27	0	0
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	9	9	9	9	9	9	9	9	9	9	9
Contributions - Other	0	0	0	0	0	0	0	0	0	0	0
Total Contributions	9	9	9	9	9	9	9	9	9	9	9
Total Reserve / Reserve Fund Draws / Contributions	9	9	9	9	9	-44	-14	-55	-19	9	9
Balance at Year-End	174	182	191	199	208	164	149	94	75	84	84

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]	
XQ1101 Vehicle Reserve - Public Health	Beginning Balance	575	642	615	386	344	353	395	436	492	559
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	0	-93	-295	-109	-57	-24	-26	-11	0	0	-26
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	0	-93	-295	-109	-57	-24	-26	-11	0	0	-26
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	67	67	67	67	67	67	67	67	67	67	67
Contributions - Other	0	0	0	0	0	0	0	0	0	0	0
Total Contributions	67	67	67	67	67	67	67	67	67	67	67
Total Reserve / Reserve Fund Draws / Contributions	67	-27	-229	-43	10	42	41	56	67	40	40
Balance at Year-End	642	615	386	344	353	395	436	492	559	599	599

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]	
XQ1200 Vehicle Reserve - EDCT	Beginning Balance	233	233	212	259	305	352	358	387	314	308
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-47	-67	0	0	0	-40	-17	-120	-51	-13	-13
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	-47	-67	0	0	0	-40	-17	-120	-51	-13	-13
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	46	46	46	46	46	46	46	46	46	46	46
Contributions - Other	0	0	0	0	0	0	0	0	0	0	0
Total Contributions	46	46	46	46	46	46	46	46	46	46	46
Total Reserve / Reserve Fund Draws / Contributions	-1	-21	46	46	46	6	29	-74	-5	34	34
Balance at Year-End	233	212	259	305	352	358	387	314	308	342	342

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]	
XQ1201 Vehicle Reserve - Parks, Forestry & Rec	Beginning Balance	6,922	6,791	7,085	2,817	-110	-2,211	-5,846	-9,067	-8,992	-13,483
<i>Withdrawals (-)</i>											
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-6,266	-5,842	-10,403	-9,063	-8,236	-9,771	-9,356	-6,060	-10,626	-14,001	-14,001
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	-6,266	-5,842	-10,403	-9,063	-8,236	-9,771	-9,356	-6,060	-10,626	-14,001	-14,001
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135
Contributions - Other	0	0	0	0	0	0	0	0	0	0	0
Total Contributions	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135
Total Reserve / Reserve Fund Draws / Contributions	-131	293	-4,268	-2,927	-2,101	-3,635	-3,221	76	-4,491	-7,865	-7,865
Balance at Year-End	6,791	7,085	2,817	-110	-2,211	-5,846	-9,067	-8,992	-13,483	-21,348	-21,348

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1202	Beginning Balance	2,703	2,577	2,972	3,090	3,210	3,191	2,891	1,460	565	206
MLS Vehicle & Equipment Replacement	<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-662	-140	-418	-415	-554	-836	-1,967	-1,431	-894	-305	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-662	-140	-418	-415	-554	-836	-1,967	-1,431	-894	-305	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	536	536	536	536	536	536	536	536	536	536	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	536	536	536	536	536	536	536	536	536	536	
Total Reserve / Reserve Fund Draws / Contributions	-127	396	117	120	-19	-300	-1,431	-895	-359	230	
Balance at Year-End	2,577	2,972	3,090	3,210	3,191	2,891	1,460	565	206	436	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1204	Beginning Balance	355	353	379	419	469	520	536	572	563	511
Vehicle Reserve -Purch & Matl	<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-53	-25	-11	0	0	-34	-15	-59	-102	-252	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-53	-25	-11	0	0	-34	-15	-59	-102	-252	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	51	51	51	51	51	51	51	51	51	51	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	51	51	51	51	51	51	51	51	51	51	
Total Reserve / Reserve Fund Draws / Contributions	-2	26	40	51	51	16	36	-9	-52	-201	
Balance at Year-End	353	379	419	469	520	536	572	563	511	310	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1301	Beginning Balance	779	837	768	771	798	721	696	724	675	689
Vehicle Reserve - Toronto Building	<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	0	-126	-54	-30	-134	-83	-29	-107	-43	-126	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	0	-126	-54	-30	-134	-83	-29	-107	-43	-126	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	58	58	58	58	58	58	58	58	58	58	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	58	58	58	58	58	58	58	58	58	58	
Total Reserve / Reserve Fund Draws / Contributions	58	-69	3	27	-77	-26	28	-49	15	-69	
Balance at Year-End	837	768	771	798	721	696	724	675	689	620	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)										
	2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	
XQ1502	Beginning Balance	1,818	1,397	722	100	92	299	119	-6	-225	-646
Vehicle Reserve - Facilities & Real Estate	<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0	
Fleet Services Withdrawals - Capital	-424	-951	-899	-284	-69	-456	-401	-496	-697	-447	
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0	
Total Withdrawals	-424	-951	-899	-284	-69	-456	-401	-496	-697	-447	
<i>Contributions (+)</i>											
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0	
Other Division/Agency Contributions - Operating	3	276	276	276	276	276	276	276	276	276	
Contributions - Other	0	0	0	0	0	0	0	0	0	0	
Total Contributions	3	276	276	276	276	276	276	276	276	276	
Total Reserve / Reserve Fund Draws / Contributions	-421	-675	-623	-8	207	-180	-125	-220	-421	-171	
Balance at Year-End	1,397	722	100	92	299	119	-6	-225	-646	-817	

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)									
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1503	Beginning Balance									
Vehicle Reserve - Fleet	338	338	270	241	241	185	136	-20	-81	-212
<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	0	-68	-29	0	-56	-50	-155	-62	-130	-199
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	0	-68	-29	0	-56	-50	-155	-62	-130	-199
<i>Contributions (+)</i>										
Fleet Services Operating Contributions	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Contributions - Other	0	0	0	0	0	0	0	0	0	0
Total Contributions	0	0	0	0	0	0	0	0	0	0
Total Reserve / Reserve Fund Draws / Contributions	0	-68	-29	0	-56	-50	-155	-62	-130	-199
Balance at Year-End	338	270	241	241	185	136	-20	-81	-212	-411

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)									
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1504	Beginning Balance									
Vehicle Reserve - Clerks	273	308	343	378	413	357	353	218	70	57
<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	0	0	0	0	-91	-39	-170	-183	-47	0
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	0	0	0	0	-91	-39	-170	-183	-47	0
<i>Contributions (+)</i>										
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	35	35	35	35	35	35	35	35	35	35
Contributions - Other	0	0	0	0	0	0	0	0	0	0
Total Contributions	35	35	35	35	35	35	35	35	35	35
Total Reserve / Reserve Fund Draws / Contributions	35	35	35	35	-56	-4	-135	-148	-12	35
Balance at Year-End	308	343	378	413	357	353	218	70	57	92

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)									
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1505	Beginning Balance									
Vehicle Reserve - Human Resources	124	124	84	84	84	84	84	84	84	84
<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	0	-40	0	0	0	0	0	0	0	-40
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	0	-40	0	0	0	0	0	0	0	-40
<i>Contributions (+)</i>										
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Contributions - Other	0	0	0	0	0	0	0	0	0	0
Total Contributions	0	0	0	0	0	0	0	0	0	0
Total Reserve / Reserve Fund Draws / Contributions	0	-40	0	0	0	0	0	0	0	-40
Balance at Year-End	124	84	84	84	84	84	84	84	84	44

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name	Contributions / (Withdrawals)									
	2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1601	Beginning Balance									
Vehicle Reserve - Insurance	6,436	6,295	6,151	6,004	5,853	5,698	5,539	5,376	5,209	5,037
<i>Withdrawals (-)</i>										
Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
Fleet Services Withdrawals - Capital	-141	-144	-147	-151	-155	-159	-163	-167	-172	-172
Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
Total Withdrawals	-141	-144	-147	-151	-155	-159	-163	-167	-172	-172
<i>Contributions (+)</i>										
Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
Contributions - Other	0	0	0	0	0	0	0	0	0	0
Total Contributions	0	0	0	0	0	0	0	0	0	0
Total Reserve / Reserve Fund Draws / Contributions	-141	-144	-147	-151	-155	-159	-163	-167	-172	-172
Balance at Year-End	6,295	6,151	6,004	5,853	5,698	5,539	5,376	5,209	5,037	4,865

= Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XQ1509	Beginning Balance	57	68	78	88	98	108	90	88	63	58
Vehicle Reserve - IT Vehicles	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	0	0	0	0	0	-29	-12	-35	-15	0
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	0	0	0	0	0	-29	-12	-35	-15	0
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	10	10	10	10	10	10	10	10	10	10
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	10	10	10	10	10	10	10	10	10	10
	Total Reserve / Reserve Fund Draws / Contributions	10	10	10	10	10	-18	-2	-25	-5	10
	Balance at Year-End	68	78	88	98	108	90	88	63	58	69

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XQ1700	Beginning Balance	1,199	272	549	688	808	751	990	1,262	1,207	498
Vehicle Reserve - Library	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-1,162	-85	-235	-253	-431	-134	-102	-429	-1,083	-235
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-1,162	-85	-235	-253	-431	-134	-102	-429	-1,083	-235
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	235	363	374	374	374	374	374	374	374	374
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	235	363	374	374	374	374	374	374	374	374
	Total Reserve / Reserve Fund Draws / Contributions	-927	278	138	120	-57	239	272	-55	-709	139
	Balance at Year-End	272	549	688	808	751	990	1,262	1,207	498	636

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XQ1702	Beginning Balance	762	362	217	192	167	142	117	92	67	42
Vehicle Reserve - Exhibition Place	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	-233	-120	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-168	-400	-400	-400	-400	-400	-400	-400	-400	-400
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-400	-520	-400	-400	-400	-400	-400	-400	-400	-400
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	0	375	375	375	375	375	375	375	375	375
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	0	375	375	375	375	375	375	375	375	375
	Total Reserve / Reserve Fund Draws / Contributions	-400	-145	-25	-25	-25	-25	-25	-25	-25	-25
	Balance at Year-End	362	217	192	167	142	117	92	67	42	17

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XQ1703	Beginning Balance	834	980	1,126	1,272	1,418	1,564	1,710	1,856	2,002	2,148
Vehicle Reserve - Zoo	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-350	-350	-350	-350	-350	-350	-350	-350	-350	-350
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-350	-350	-350	-350	-350	-350	-350	-350	-350	-350
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	496	496	496	496	496	496	496	496	496	496
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	496	496	496	496	496	496	496	496	496	496
	Total Reserve / Reserve Fund Draws / Contributions	146	146	146	146	146	146	146	146	146	146
	Balance at Year-End	980	1,126	1,272	1,418	1,564	1,710	1,856	2,002	2,148	2,294

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1705	Beginning Balance	312	95	106	117	124	127	-6	125	256	115
Vehicle Reserve - Arena Boards Of Mgmt	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-349	-120	-120	-124	-128	-264	0	0	-272	-130
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-349	-120	-120	-124	-128	-264	0	0	-272	-130
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	132	131	131	131	131	131	131	131	131	131
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	132	131	131	131	131	131	131	131	131	131
	Total Reserve / Reserve Fund Draws / Contributions	-217	11	11	7	3	-133	131	131	-141	1
	Balance at Year-End	95	106	117	124	127	-6	125	256	115	116

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1707	Beginning Balance	926	908	1,341	1,581	1,865	2,442	2,712	2,156	2,120	1,752
Vehicle Reserve - TCHC	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-1,001	-550	-743	-698	-407	-713	-1,539	-1,019	-1,351	-1,514
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-1,001	-550	-743	-698	-407	-713	-1,539	-1,019	-1,351	-1,514
	<i>Contributions (+)</i>										
	Fleet Services Operating Contributions	983	983	983	983	983	983	983	983	983	983
	Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	983	983	983	983	983	983	983	983	983	983
	Total Reserve / Reserve Fund Draws / Contributions	-18	433	240	285	576	270	-556	-36	-368	-531
	Balance at Year-End	908	1,341	1,581	1,865	2,442	2,712	2,156	2,120	1,752	1,221

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XQ1802	Beginning Balance	77	45	45	45	45	20	9	9	9	9
Vehicle Reserve - OEM	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Fleet Services Withdrawals - Capital	-31	0	0	0	-26	-11	0	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-31	0	0	0	-26	-11	0	0	0	0
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	0	0	0	0	0	0	0	0	0	0
	Total Reserve / Reserve Fund Draws / Contributions	-31	0	0	0	-26	-11	0	0	0	0
	Balance at Year-End	45	45	45	45	20	9	9	9	9	9

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 [∞]	2025 [∞]	2026 [∞]	2027 [∞]	2028 [∞]	2029 [∞]	2030 [∞]
XR1410	Beginning Balance	9,542	11,703	8,710	16,553	26,366	35,307	44,449	53,717	63,671	75,798
Public Realm	<i>Withdrawals (-)</i>										
	Fleet Services Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	-23,676	-22,940	-22,799	-22,799	-22,799	-22,799	-22,799	-22,799	-22,799	-22,799
	Fleet Services Withdrawals - Capital	0	-7,900	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Capital	-3,202	-4,312	-3,232	-1,399	-2,500	-2,517	-2,536	-2,000	0	0
	Total Withdrawals	-26,878	-35,152	-26,031	-24,198	-25,299	-25,316	-25,335	-24,799	-22,799	-22,799
	<i>Contributions (+)</i>										
	Fleet Services Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	29,017	32,135	33,833	33,833	33,833	33,833	33,833	33,833	33,833	33,833
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	29,017	32,135	33,833	33,833	33,833	33,833	33,833	33,833	33,833	33,833
	Total Reserve / Reserve Fund Draws / Contributions	2,139	-3,017	7,802	9,635	8,534	8,517	8,498	9,034	11,034	11,034
	Interest Income	22	23	42	177	407	625	769	920	1,093	1,285
	Balance at Year-End	11,703	8,710	16,553	26,366	35,307	44,449	53,717	63,671	75,798	88,116

[∞] Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

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

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs 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: 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 provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

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

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

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

Tax Supported Budget: Budget funded by property taxes.

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

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.