

2021 Budget Notes

Toronto Paramedic Services

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Description

Toronto Paramedic Services (PS) provides 24/7 paramedic care in response to life-threatening emergency medical calls. PS delivers the following services:

- Emergency Medical Care
- Emergency Medical Dispatch
- Community Paramedicine

PS is responsible for all aspects of land ambulance service for the City of Toronto. PS has stewardship of more than 45 ambulance stations (including a Multi-Function Station), a fleet of 234 transport ambulances, 1,186 Paramedics and 131 Emergency Medical Dispatchers.

Why We Do It

People in Toronto receive timely and compassionate paramedic-based healthcare.

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

Emergency Medical Care

Who We Serve: 911 Callers, Hospitals, Patients

What We Deliver: Provide outstanding paramedic-based, mobile health services and emergency medical response, and provide medically appropriate transport for all patients in the community.

How Much Resources (gross operating budget): \$229.2 million

Emergency Medical Dispatch & Preliminary Care

Who We Serve: 911 Callers, Hospitals, Patients

What We Deliver: Provide immediate access to dispatch life support instructions through Toronto's Central Ambulance Communications Centre prior to paramedic arrival.

How Much Resources (gross operating budget): \$29.5 million

Community Paramedicine & Emergency Call Mitigation

Who We Serve: 911 Callers, Hospitals, Health Care Providers Patients

What We Deliver: Provide community-based primary medical care and referrals, at-home medical care to support seniors and vulnerable citizens, and citizen first-response education and awareness within the community.

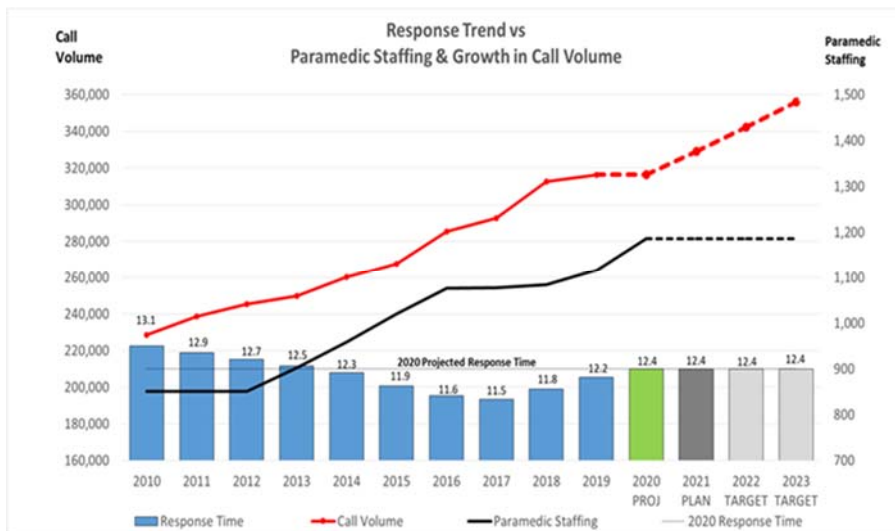
How Much Resources (gross operating budget): \$4.0 million

Budget at a Glance*

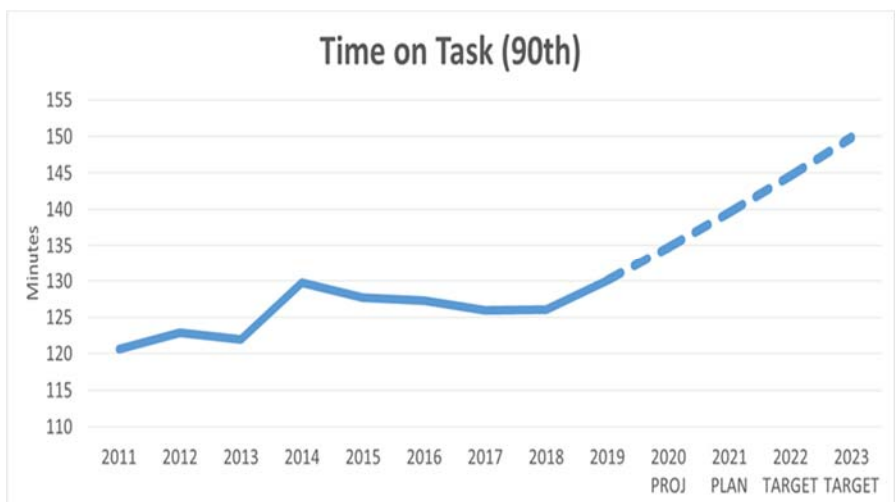
2021 OPERATING BUDGET				2021 - 2030 10-YEAR CAPITAL PLAN			
\$Million	2021	2022	2023	\$Million	2021	2022-2030	Total
Revenues	\$166.4	\$168.7	\$169.0	Gross Expenditures	\$7.0	\$111.5	\$118.5
Gross Expenditures	\$262.7	\$268.0	\$266.3	Debt	\$3.6	\$ 51.5	\$ 55.1
Net Expenditures	\$96.4	\$99.3	\$97.3	Note: Includes 2020 carry forward funding to 2021			
Approved Positions	1,638.3	1,638.3	1,603.3				

*This document reflects the 2021 Operating Budget and 2021-2030 Capital Budget and Plan as recommended by the City's City Manager and Chief Financial Officer and Treasurer.

How Well We Are Doing – Behind the Numbers

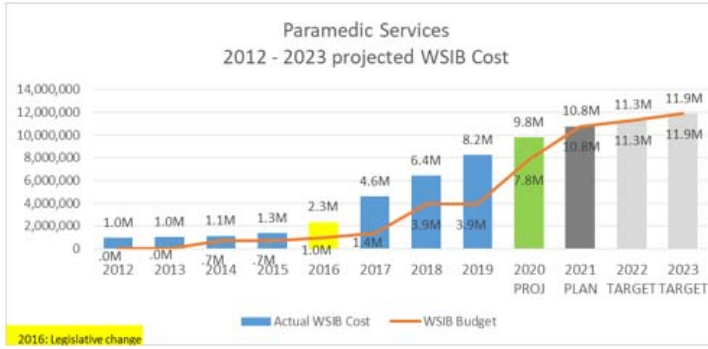


- **EMERGENCY CALL VOLUME – NATURE OF DEMAND**
 - The percentage of critically ill patients remained the same despite a slight decline in call volume due to COVID-19
 - Driven by aging, growing, and increasingly vulnerable population
 - Polarized socio-economic status results in fragmented support systems / reliance on paramedic and public services
- **RESPONSE TIME TO CRITICALLY ILL/INJURED PATIENTS**
 - Reduced ambulance availability due to health care system challenges during the pandemic resulted in no significant improvement in response time to critically ill patients
 - High patient acuity means a greater need for specialized medical care
 - Need to transport to definitive care facilities (e.g., Stroke Centres, Catheterization Labs, Trauma Centres, etc.)

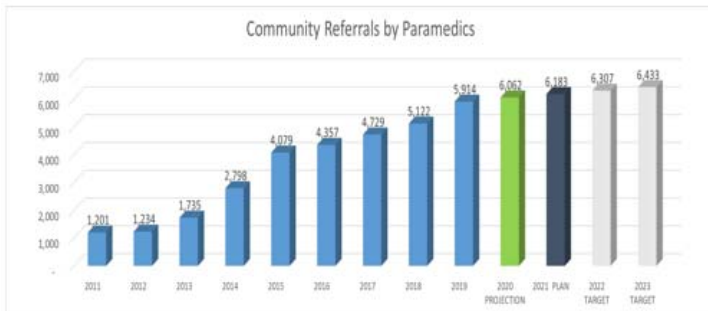


- **INCREASED TIME ON TASK**
 - Total length of time required to service an emergency call
 - 46% increase in Time on Task since 2011 – results in fewer ambulances being available to respond to calls and a greater workload on frontline staff during peak hours
 - Time on task is impacted by specialized patient care transports for critically ill/injured patients, hospital transfer of care, traffic congestion, weather, etc.

How Well We Are Doing – Behind the Numbers



- **INCREASED WSIB COSTS**
 - 71.2% increase in the number of work-related (WSIB), lost-time incidents of employee injury/illness – since the presumptive legislation enacted in April 2016
 - Legislation presumes that a diagnosis of post-traumatic stress disorder (PTSD) in first responders is work-related
 - Increase in reports of staff exposures to infectious disease and associated WSIB claims related to occupational stress injury



- **COMMUNITY PARAMEDICINE REFERRALS & OUTREACH**
 - Connect vulnerable residents to community resources to support independent living and aging at home.
 - 85% are >65 years old; 65% are for activities of daily living
 - Outreach focuses on low income seniors, many from equity seeking groups, who rely on 911 for access to healthcare
 - In 2019, there was a 68% increase in home visits; Clinics led to a 15% reduction in 911 calls in TCHC buildings.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Service Level Measures								
Pre-Hospital Emergency Care	Response Time to critically ill patients, from call received to arrival on scene, 90% of the time (minutes)	11.8	12.2	12.2	12.2	12.4	12.4	●
Pre-Hospital Emergency Care	Emergency Calls (Unique Incidents)	330,358	336,573	350,036	336,573	350,036	364,037	●
Pre-Hospital Emergency Care	Time on Task from call received to hospital transfer of care (minutes) (90th Percentile All Calls)	126.02	130.08	130.08	130.08	134.76	139.61	●
Other Measures								
Pre-Hospital Emergency Care	WSIB Cost (\$ million)	\$6.4 M	\$8.2 M	\$7.8 M	\$9.8 M	\$10.9 M	\$11.3 M	●
Community Paramedicine Outreach & Referral	Number of Community Referrals (CREMS)	5,122	5,914	6,062	5,914	6,183	6,307	●
Emergency Medical Dispatch	Emergency Calls Processed	423,863	419,229	435,998	419,229	435,998	453,438	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • Increase in Medical Supplies and Equipment as well as Personal Protective Equipment (PPE) (\$3.133M) • Increase in Contracted Services for additional cleaning and decontamination of stations, vehicles and equipment (\$0.538M) • Overtime pressures (\$0.517M) • Pandemic pay for Paramedics offset by Provincial funding (\$5.670M Gross; \$0M Net) • Loss in user fees (\$0.800M) 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • COVID-19 Screening/Testing - \$2.078M • Increased demand for PPE - \$1.664M • PPE Re-Processing Facilities - \$1.062M • Cleaning of vehicles and facilities - \$0.859M • Staff Support Centre - \$0.510M
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • Deferred the Purchase of 4 additional ERVs (\$0.600M) and 2 additional Ambulances (\$0.450M) to 2021. 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • PPE Re-Processing Facilities - \$ 0.500M (2021)
<p>Service Level Changes</p> <ul style="list-style-type: none"> • Operating performance outcome measures expected to return to previous 10 year trend <ul style="list-style-type: none"> ○ Call volume expected to be at 2019 levels • Reduced ambulance availability <ul style="list-style-type: none"> ○ Increased Response Time to critical patients ○ Increased Time on task due to reduced hospital system capacity ○ Increased infection control requirements • WSIB <ul style="list-style-type: none"> ○ Increased reports of staff exposures to infectious disease ○ Increased WSIB claims related to occupational stress injury 	<p>Service Level Changes</p> <ul style="list-style-type: none"> • Operating performance outcome measures expected to return to previous 10 year trend <ul style="list-style-type: none"> ○ Call volume expected to return to 4% annual increase, per 10 year average • Reduced ambulance availability <ul style="list-style-type: none"> ○ Increased Response Time to critical patients ○ Increased Time on task due to reduced hospital system capacity ○ Increased infection control requirements • WSIB <ul style="list-style-type: none"> ○ Increased reports of staff exposures to infectious disease ○ Increased WSIB claims related to occupational stress injury

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- The Pandemic has had a significant impact on Paramedic Services as Public Health measures have significantly changed our demand, how we apply Infection Prevention and Control (IPAC) procedures and the health care system in general (i.e. hospital occupancy/services, etc.).
- Lessons learned:
 - Increased community spread of COVID-19 creates pressure in all health care sectors.
 - Strong public health measures result in a reduction in ambulance call volumes.
 - The public's response to Public Health measures greatly impacts the health care system (i.e. Hospitalization rates, surge capacity strategies and service availability)
- Continued long-term strategy of moving towards a Multi-Function Station system to improve operational efficiencies and accommodate growth in emergency call demand. In 2018, the first Multi-Function Station became fully operational.
- Continued improvement in 911 call mitigation from Community Paramedics providing primary medical care and referrals to support aging at home, health promotion, illness and injury prevention. For example, in 2019, one-on-one interactions with TCHC residents in Community Paramedic Led Clinics led to an estimated 16.5% reduction in emergency calls to those addresses.
- Response times to critical patients significantly improved from 2014 to 2017, with 2017 at an all-time low since 2003 of 11.5 minutes, 90% of the time. However, annual average call volume increases of 4% over the past 10 years have resulted in higher response times in 2018 through 2020. Projected response time for critical patients in 2020 is 12.2 minutes, 90% of the time.

Key Challenges and Risks

- Employee Health and Safety, e.g. maintaining safe and clean workplace
- Increased workload on staff/Increased WSIB pressure
- Response to critically ill and injured patients/maintaining ambulance availability
- Healthcare system capacity
- Continued emergency medical call mitigation
- Financial sustainability, e.g. Provincial grant

Priority Actions

- Supporting healthcare reforms as a result of pandemic experience
- Continue to optimize staffing and deployment plan, e.g. specialized transport programs, paramedic schedules, business continuity
- Maintain adequate supply of PPE
- Staffing and Operation of PPE Re-Processing Facilities
- Continue Staff Support Centre operations, e.g. contact tracing, monitoring employee health
- Continue Community Paramedicine initiatives, e.g. COVID-19 Screening/Testing, integrated care partnership, community outreach clinics
- Increase station and vehicle cleaning

RECOMMENDATIONS

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

1. City Council approve the 2021 Operating Budget for Toronto Paramedic Services of \$262.732 million gross, \$166.374 million revenue and \$96.358 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Emergency Medical Care	229,192.3	134,789.9	94,402.4
Emergency Medical Dispatch & Preliminary Care	29,524.0	29,640.4	(116.5)
Community Paramedicine & Call Mitigation	4,015.2	1,943.4	2,071.8
Total Program Budget	262,731.5	166,373.8	96,357.7

2. City Council approve the 2021 staff complement for Toronto Paramedic Services of 1,638.3 positions comprised of 3.0 capital positions and 1,635.3 operating positions.
3. City Council approve 2021 Capital Budget for Toronto Paramedic Services with cash flows and future year commitments totaling \$71.727 million as detailed by project in Appendix 6a.
4. City Council approve the 2022-2030 Capital Plan for Toronto Paramedic Services totalling \$46.780 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 Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Emergency Medical Care	118,135.7	130,617.0	129,047.2	134,789.9		134,789.9	5,742.8	4.5%
Emergency Medical Dispatch & Preliminary Care	29,549.8	30,338.8	31,438.8	29,640.4		29,640.4	(1,798.4)	(5.7%)
Community Paramedicine & Call Mitigation	2,025.8	1,856.7	1,503.3	1,943.4		1,943.4	440.1	29.3%
Total Revenues	149,711.2	162,812.4	161,989.2	166,373.8		166,373.8	4,384.6	2.7%
Expenditures								
Emergency Medical Care	202,465.8	218,015.5	217,687.9	229,192.3		229,192.3	11,504.4	5.3%
Emergency Medical Dispatch & Preliminary Care	27,385.4	29,934.2	30,634.2	29,524.0		29,524.0	(1,110.2)	(3.6%)
Community Paramedicine & Call Mitigation	2,867.4	3,796.1	3,746.1	4,015.2		4,015.2	269.1	7.2%
Total Gross Expenditures	232,718.5	251,745.8	252,068.2	262,731.5		262,731.5	10,663.3	4.2%
Net Expenditures	83,007.3	88,933.4	90,079.0	96,357.7		96,357.7	6,278.7	7.0%
Approved Positions	1,520.3	1,606.3	1,606.3	1,638.3		1,638.3	32.0	2.0%

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$262.732 million gross reflecting an increase of \$10.663 million in spending above 2020 projected year-end actuals, predominantly arising from:

- \$ 6.5 million for the annualization of 2020 staff added as a result of the Multi-Year Staffing & System's Plan (2019 EC5.3) implemented to address workload pressures due to increasing call demand.
- \$3.2 million for COVID-19 impacts including additional PPE, cleaning and sanitizing, and staff support.
- \$1.0 million for WSIB pressures as a result of increases in the approval of PTSD claims and benefit entitlement outlined in Bill 127 & Bill 163.
- \$0.733 million for Contributions to Vehicle/Equipment Reserves due to inflation.

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

- **2021 Base Budget totalling \$96.358 million in net expenditures reflects a \$1.252 million net increase above the 2020 Council approved Budget, when excluding \$6.172 million net in estimated COVID-19 financial impacts.**

EQUITY IMPACTS OF BUDGET CHANGES

There are no significant equity impacts arising from changes to the Toronto Paramedic Services' 2021 Operating Budget.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Toronto Paramedic Services is \$262.732 million gross or 4.2% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes 2021 Balancing Actions.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	YoY Changes	
					\$	%
Expenditures						
1 Salaries & Benefits	199,407.4	215,908.6	213,036.8	223,108.3	10,071.5	4.7%
2 Materials & Supplies	7,661.7	7,803.9	9,482.0	9,718.8	236.9	2.5%
3 Equipment	990.9	1,263.2	2,371.9	1,190.7	(1,181.2)	-49.8%
4 Service And Rent	10,266.9	11,000.1	11,162.1	11,468.5	306.5	2.7%
5 Contribution To Reserves/Reserve Funds	8,810.8	9,874.0	9,874.0	10,656.3	782.3	7.9%
6 Contribution To Capital	1,100.3	831.3	831.3	831.3		
7 Other Expenditures	4,480.7	5,064.8	5,310.2	5,757.5	447.3	8.4%
Total Expenditures	232,718.5	251,745.8	252,068.2	262,731.4	10,663.2	4.2%
Revenues						
1 Provincial Subsidies	146,903.5	157,798.6	159,349.8	160,106.8	757.0	0.5%
2 User Fees & Donations	1,095.2	1,087.9	362.6	1,087.9	725.2	200.0%
3 Other Revenue (including IDR)	1,384.9	1,447.2	1,021.7	1,455.5	433.9	42.5%
4 Contribution From Reserves/Reserve Funds		2,008.7	908.2	3,253.6	2,345.4	258.3%
5 Transfers From Capital	327.5	470.0	347.0	470.0	123.0	35.5%
Total Revenues	149,711.2	162,812.4	161,989.2	166,373.8	4,384.6	2.7%
Net Expenditures	83,007.3	88,933.4	90,079.0	96,357.7	6,278.6	7.0%
Approved Positions	1,520.3	1,606.3	1,606.3	1,638.3	32.0	2.0%

2020 Projection based on Q3 Variance Report*Salaries & Benefits:**

Includes increases from the annualization of 2020 staff additions (\$6.5M), COVID-19 impacts (\$3.2M) and WSIB pressures (\$1.0M).

Materials & Supplies, Equipment, Other Expenditures:

Includes increases in contributions to the vehicle and equipment reserves, insurance reserve, in addition to increases in medical supplies, cleaning supplies, uniforms, utilities, cleaning, sanitization, waste disposal contracted services and IDC (Fuel, IT, TRIP project, SmartZone). These pressures are partially offset by 2020 one-time purchases of COVID-19 related medical equipment, and computers.

Provincial Funding:

Includes increases in provincial funding due to growth in service demand which is partially offset by one-time COVID-19 funding received in 2020.

User Fees:

Includes a recovery of 2021 user fees to normal levels; 2020 saw a decrease in revenue due to volume reductions in First Aid/CPR training and public events due to the pandemic.

Other Revenue:

Includes a Tax Rate Stabilization Reserve transfer of \$3.2M versus a projected \$0.9M transfer in 2020.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Delete 3 Redundant Positions	Efficiencies	(196.5)	(392.9)	(196.5)	(3.0)			
Provincial Funding Growth	Revenue Increase (Other)	6,606.3		(6,606.3)				
Rate Stabilization Reserve Transfer	Revenue Increase (Other)	3,253.6		(3,253.6)				
Hiring Slowdown	Match to Actuals		(923.0)	(923.0)				
Benefits Savings	Match to Actuals		(319.2)	(319.2)				
VSP Savings	Match to Actuals		(82.7)	(82.7)				
Hydro	Match to Actuals		(70.6)	(70.6)				
Line By Line Reductions	Match to Actuals		(50.0)	(50.0)				
Total Balancing Actions		9,663.5	(1,838.4)	(11,501.9)	(3.0)			-

Delete 3 Redundant Positions:

Deleted three positions no longer required, further details available in Appendix 3.

Provincial Funding Growth:

Increases to various Provincial Grants to address system growth.

Rate Stabilization Reserve Transfer:

This transfer offsets the first year of Land Ambulance funding for annualized costs of new staff added in 2020. There is a one year lag in Provincial Funding which will replace the reserve revenue source in 2022.

Hiring Slowdown:

Savings associated with staffing plan and impacts of hiring slowdown.

Benefits Savings:

Lower than anticipated benefit costs for Medical, Dental and Long Term Disability benefits have been reflected in the 2021 budget.

Voluntary Separation Package Savings:

Represents a savings achieved through the VSP program.

Hydro:

Budget was reduced due to projected Hydro savings.

Line By Line Reduction:

Various discretionary budgets were reduced to match 2020 actual experience.

Note:

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well as [Appendix 3](#) for a more detailed listing and descriptions of the 2021 Service Changes.

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

(\$000s)	2021 Budget	2022 Outlook	2023 Outlook
Revenues	166,373.8	168,690.5	168,994.3
Gross Expenditures	262,731.5	267,971.6	266,318.3
Net Expenditures	96,357.7	99,281.1	97,324.0
Approved Positions	1,638.3	1,638.3	1,603.3

Key drivers

The 2022 Outlook with total gross expenditures of \$267.972 million reflects an anticipated \$5.240 million or 1.99 per cent increase in gross expenditures above the 2021 Operating Budget; the 2023 Outlook expects a reduction of \$1.653 million or 0.62 per cent below 2022 gross expenditures.

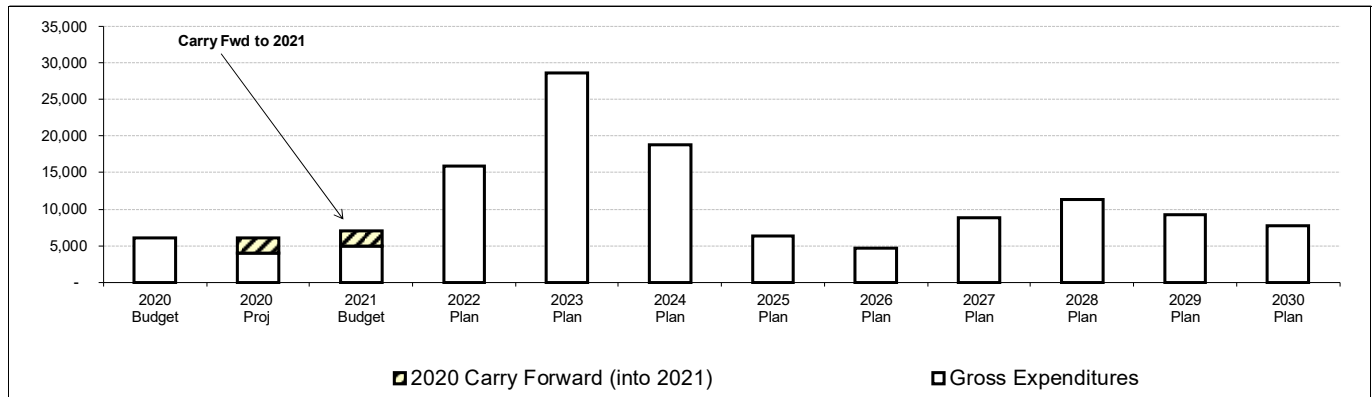
These changes arise from the following:

- 2022: COLA and benefits increases (\$1.647M), WSIB increase (\$0.500M), along with inflationary increase to Vehicle & Equipment Reserves (\$1.250M)
- 2022: Grant revenue increase due to 2021 staff additions (\$2.286M)
- 2023: Removal of COVID-19 temporary positions (35 FTEs) will reduce the budget by (\$4.607M) offset by COLA and benefits increases (\$1.515M), Operating impact of Capital (\$0.562M), and increase to Vehicle & Equipment Reserves (\$0.500M).
- 2023: Grant revenue increase is mainly due to Operating impact of Capital (\$0.290M).

2021 – 2030
CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

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







In \$'000's	2020		2021 Capital Budget and 2022 - 2030 Capital Plan										Total 10 Year Plan	
	Budget	Projected Actual	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		
	Gross Expenditures by Project Category:													
Health & Safety & Legislated				4,240	4,240	2,260	1,600	1,600	1,600	1,600	1,600	1,600	4,100	22,840
SOGR	1,886	1,808	3,178	1,250	1,150	1,150	1,000	1,100	1,710	1,710	1,710	1,710	1,710	15,668
Service Improvement & Growth	4,178	2,179	3,854	10,450	23,300	15,400	3,745	1,950	5,450	7,950	5,950	1,950	1,950	79,999
Total by Project Category	6,064	3,987	7,032	15,940	28,690	18,810	6,345	4,650	8,760	11,260	9,260	7,760	118,507	
Financing:														
Debt	3,153	1,654	3,649	3,750	18,600	12,100	2,350	750	1,360	6,860	4,360	1,360	55,139	
Reserves/Reserve Funds	582	580	1,302	4,940	4,940	2,960	2,300	2,400	2,400	2,400	2,400	4,900	30,942	
Development Charges	2,000	1,424	2,081	7,250	5,150	3,750	1,695	1,500	5,000	2,000	2,500	1,500	32,426	
Other Revenue	329	329											-	
Total Financing	6,064	3,987	7,032	15,940	28,690	18,810	6,345	4,650	8,760	11,260	9,260	7,760	118,507	

Changes to Existing Projects (\$4.0 Million)	New Projects (\$5.0 Million)	Capital Needs Constraints (\$83.0 Million)
<ul style="list-style-type: none"> \$1.5M – Ambulance Post – 330 Bering Ave \$1.8M – Ambulances \$0.6M – Emergency Response Vehicles \$0.1M – Dispatch Console Replacement 	<ul style="list-style-type: none"> \$4.5M – Capital Asset Management Planning \$0.5M – PPE Re-Processing Facilities 	<ul style="list-style-type: none"> \$75.0M - New Communications Centre \$2.0M - Ambulance Post #3 \$2.0M - Ambulance Post #4 \$2.0M - Ambulance Post #5 \$2.0M - Ambulance Post #6

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively

2021 – 2030 CAPITAL BUDGET AND PLAN**\$118.5 Million 10-Year Gross Capital Program**

			
Infrastructure	Communication Systems	Vehicles	Medical Equipment
\$69.5 M 59%	\$7.6 M 6%	\$10.5 M 9%	\$30.9 M 26%
Multi-Function Stations Ambulance Posts PPE Re-Processing Facilities Capital Asset Management Planning	Mobile Data Communications Ambulance & Portable Radios NG911	Ambulances Emergency Response Vehicles	Power Stretchers Defibrillators AEDs

How the Capital Program is Funded

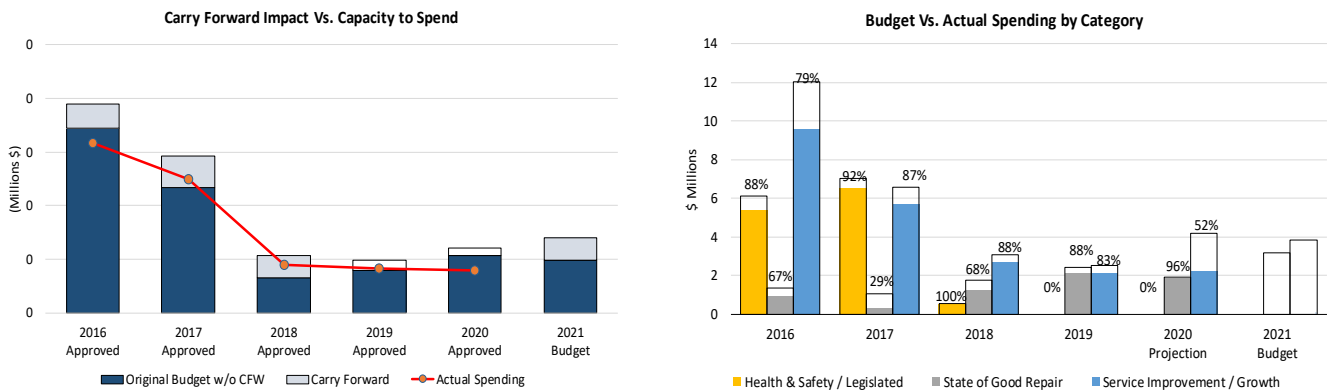
City of Toronto		Provincial Funding	Federal Funding
\$118.5 M 100%		\$0 M 0%	\$0 M 0%
Debt	\$ 55.1 M		
Reserve Draws	\$ 30.9 M		
Development Charges	\$ 32.5 M		

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 Toronto Paramedic 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, \$2.077 million in capital spending originally cash flowed in 2020 has been deferred to 2021, with an additional \$0.050 million deferred to 2022. Adjustments to the Capital Plan are noted below:

Deferred to 2021:

- \$0.576 million – Multi-Function Station #2
- \$0.373 million – Ambulance Post #1 - 30 Queen's Plate Dr.
- \$0.020 million – Mobile Data Communications
- \$0.056 million – Dispatch Console Replacement
- \$0.450 million – Additional Ambulances
- \$0.600 million – Emergency Response Vehicles
- \$0.002 million – Medical Equipment Replacement

Deferred to 2022:

- \$0.050 million – Ambulance Post #1 - 30 Queen's Plate Dr.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

The 10-Year Capital Plan will Budget will impact future year Operating Budgets by \$4.748 million net over the 2021-2030 period, primarily due to the expected completion of new Multi-Function Station #2 in 2024 and Multi-Function Station #3 in 2029, as shown in Table 4 below.

Table 4: Net Operating Impact Summary
(In \$000's)

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
NW District Multi-Function (FACILITY)	(20.0)											(20.0)		(20.0)
Multi-Function Station #2 - DSGN & CONSTR							1,877.0	18.0	170.0			2,047.0	18.0	1,493.0 18.0
Multi-Function Station #3 (FACILITY)														2,345.0 18.0
Ambulance Post #1 - 30 Queen's Plate Dr			10.0		(5.0)							5.0		5.0
Additional Ambulances	(204.0)		408.5		204.2		204.0		204.0			816.7		613.0
Additional ERVs	(77.0)		153.4		76.7		77.0		77.0			307.1		230.0
Defibrillator Replacement Purchases							84.0		(42.0)			42.0		42.0
Sub-Total: Previously Approved	(301.0)		571.9		275.9		2,242.0	18.0	409.0			3,197.8	18.0	4,708.0 36.0
New Projects - 2021														
Ambulance Post #2 - 330 Bering Ave			10.0		(5.0)							5.0		5.0
PPE Re-Processing Facilities	71.0		(35.3)									35.8		35.0
Sub-Total: New Projects - 2021	71.0		(25.3)		(5.0)							40.8		40.0
Total (Net)	(230.0)		546.6		270.9		2,242.0	18.0	409.0			3,238.5	18.0	4,748.0 36.0

APPENDICES

Appendix 1

COVID-19 Financial Impact – Operating

COVID 19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Revenue Loss						
Special Event Revenues	(450.0)		450.0			
Training Revenues	(350.0)		350.0			
Sub-Total	(800.0)		800.0			
Expenditure Increase						
Personal Protection Equipment (PPE)		1,248.0	1,248.0		1,664.0	1,664.0
Medical Equipment		1,885.2	1,885.2			
Overtime Pressures		517.3	517.3			
Enhanced Vehicle Cleaning		292.9	292.9		439.3	439.3
Enhanced Station Cleaning		244.6	244.6		419.3	419.3
Staff Support Centre					510.0	510.0
COVID-19 Screening/Testing		461.7	461.7		2,077.5	2,077.5
PPE Re-Processing Facilities		215.4	215.4		1,062.0	1,062.0
Sub-Total		4,865.1	4,865.1		6,172.1	6,172.1
Savings due to Underspending						
Various Underspending		(511.3)	(511.3)			
Sub-Total		(511.3)	(511.3)			
Savings due to Management Actions						
Deferred Apr 7th Paramedic Hiring Class		(2,211.1)	(2,211.1)			
Sub-Total		(2,211.1)	(2,211.1)			
Support from Other Levels of Gov't						
Pandemic Pay	5,670.0	5,670.0				
Projected COVID-19 Support	2,064.3		(2,064.3)			
Sub-Total	7,734.3	5,670.0	(2,064.3)			
Total COVID-19 Impact	6,934.3	7,812.7	878.4		6,172.1	6,172.1

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual**	2019 Actual**	2020 Budget	2020 Projected Actual *	2021 Total Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	140,220.5	146,903.5	157,798.6	159,349.8	160,106.8	757.0	0.5%
User Fees & Donations	1,073.3	1,095.2	1,087.9	362.6	1,087.8	725.2	200.0%
Transfers From Capital	238.0	327.5	470.0	347.0	470.0	123.0	35.5%
Contribution From Reserves/Reserve Funds				908.2		(908.2)	(100.0%)
Sundry and Other Revenues	447.6	537.7	2,905.3	482.0	4,150.2	3,668.2	761.0%
Inter-Divisional Recoveries	349.0	847.2	550.6	539.6	558.9	19.3	3.6%
Total Revenues	142,328.4	149,711.2	162,812.4	161,989.2	166,373.8	4,384.6	2.7%
Salaries and Benefits	189,227.1	199,407.4	215,908.6	213,036.8	223,108.3	10,071.5	4.7%
Materials & Supplies	6,848.0	7,661.7	7,803.9	9,482.0	9,718.8	236.9	2.5%
Equipment	1,115.7	990.9	1,263.2	2,371.9	1,190.7	(1,181.2)	(49.8%)
Service and Rent	9,609.6	10,266.9	11,000.1	11,162.1	11,468.5	306.5	2.7%
Contribution To Capital	908.1	1,100.3	831.3	831.3	831.3		
Contribution To Reserves/Reserve Funds	7,688.3	8,810.8	9,874.0	9,874.0	10,656.3	782.3	7.9%
Other Expenditures	8.6	6.9	12.3	12.3	12.3		
Inter-Divisional Charges	4,150.5	4,473.7	5,052.5	5,297.9	5,745.2	447.3	8.4%
Total Gross Expenditures	219,555.8	232,718.4	251,745.8	252,068.2	262,731.5	10,663.3	4.2%
Net Expenditures	77,227.4	83,007.3	88,933.4	90,079.0	96,357.7	6,278.7	7.0%
Approved Positions	1,477.3	1,520.3	1,606.3	1,606.3	1,638.3	32.0	2.0%

* Year-End Projection Based on Q3 2020 Variance Report

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

Appendix 3

Summary of 2021 Service Changes

Form ID		Community and Social Services Program - Toronto Paramedic Services	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
2021		Base Budget Before Service Changes:	263,124.4	159,963.9	103,160.5	1,641.33	2,928.2	(1,952.5)
23139		Deletion of CACC Positions						
51	No Impact	Description:						
		The 2021 Operating Budget includes efficiency savings of \$0.393 million gross and \$0.196 million net with the reduction of 3 permanent vacant positions - 1 FTE Sup Communication, 1 FTE Support Assistant C and 1 FTE Commander Community Safeguard Services; along with the corresponding grant reduction.						
		Service Level Impact:						
		The change will have no impact on approved service levels.						
		Equity Statement:						
		There are no significant equity impacts.						
		Service: Emergency Medical Dispatch & Preliminary Care						
		Total Changes:	(392.9)	(196.4)	(196.4)	(3.00)	(4.8)	(4.7)
		Service Changes:	(392.9)	(196.4)	(196.4)	(3.00)	(4.8)	(4.7)
22923		Provincial Funding Increases						
52	No Impact	Description:						
		The 2021 Operating Budget includes grant revenue increases of \$6.606 million net to align with what has been received in 2020.						
		Service Level Impact:						
		The change will have no impact on approved service levels. The MOH provides 50% of Land grant and 100% of CACC grant. It is reasonable to assume these agreements between the City of Toronto and MOH will continue in 2021.						
		Equity Statement:						
		There are no significant equity impacts.						
		Service: Emergency Medical Care						
		Total Changes:	0.0	6,496.2	(6,496.2)	0.00	0.0	0.0
		Service: Emergency Medical Dispatch & Preliminary Care						
		Total Changes:	0.0	110.2	(110.2)	0.00	0.0	0.0
		Service Changes:	0.0	6,606.3	(6,606.3)	0.00	0.0	0.0
Summary:								
		Service Changes:	(392.9)	6,409.9	(6,802.8)	(3.00)	(4.8)	(4.7)
		Base Budget:	262,731.5	166,373.8	96,357.7	1,638.33	2,923.4	(1,957.2)

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
AMB907920-7	Multi-function Station #2 (FACILITY) - DSGN & CONSTR	981	6,600	19,100	12,600	445						39,726			39,726
AMB908017-2	Multi-function Station #3 (FACILITY)					500	1,500	5,000	7,500	5,000		19,500			19,500
AMB908485-1	Multi-function Station #4 (FACILITY)					-				500	1,500	2,000			2,000
AMB907408-1	Capital Asset Management Planning	450	450	450	450	450	450	450	450	450	450	4,500			4,500
AMB908160-1	Ambulance Post #1 - 30 Queen's Plate Dr	373	50	1,400								1,823			1,823
AMB908160-2	Ambulance Post #2 - 330 Bering Ave	500	1,000									1,500			1,500
AMB908484-1	PPE Re-Processing Facilities	500										500			500
AMB000137-20	Mobile Data Communications - 2020	20										20		20	
AMB000137-21	Mobile Data Communications - 2021	300										300		300	
AMB000137-9	Mobile Data Communications - Future years		300	300	300	300	300	300	300	300	300	2,700		2,700	
AMB906057-15	Dispatch Console Replacement - 2020-2024	1,556	250	150	150							2,106		2,106	
AMB906057-11	Ambulance/Portable Radio Replacement - Future years	-						610	610	610	610	2,440		2,440	
AMB907921-6	Additional Ambulances (7 per year) - 2020	450										450			450
AMB907921-5	Additional Ambulances (7 per year) - Future Years	-	1,750	1,750	1,750	1,750						7,000		7,000	
AMB908745-2	Additional ERV - Operations - 2020 (4 per year)	600										600			600
AMB908745-1	Additional ERV - Operations - Future Years (4 per year)	-	600	600	600	600						2,400			2,400
AMB907787-9	Medical Equipment Replacement - 2020	2										- 2		2	
AMB907787-10	Medical Equipment Replacement - 2021	1,300										1,300		1,300	
AMB907787-3	Medical Equipment Replacement - Future years	-	700	700	700	700	800	800	800	800	800	6,800		6,800	
AMB907094-4	Defibrillator Replacement Purchases - Future years	-	2,640	2,640	660							8,440	8,440		
AMB908016-2	Power Stretchers - Replacements - Future years	-	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	14,400	14,400		
Total Expenditures (including carry forward from 2020)		7,032	15,940	28,690	18,810	6,345	4,650	8,760	11,260	9,260	7,760	118,507	22,840	15,668	79,999

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
AMB907920	Multi-Function Station #2 - DESIGN & CONSTRUCTION	981	6,600	19,100	12,600	445						39,726	39,726		
AMB908160	Additional Ambulances (2020)	450	1,750	1,750	1,750	1,750						7,450	7,450		
AMB908160	Ambulance Post #1 - 30 Queen's Plate Dr	373	50	1,400								1,823	1,823		
AMB908160	Ambulance Post #2 - 330 Bering Ave	500	1,000									1,500	1,500		
AMB908745	Additional ERV	600	600	600	600	600						3,000	3,000		
AMB000137	Mobile Data Communications	320	300	300	300	300	300	300	300	300	300	3,020	2,720		300
AMB907787	Medical Equipment Replacement Program	1,302	700	700	700	700	800	800	800	800	800	8,102	7,302		800
AMB906057	Dispatch Console Replacement	1,556	250	150	150							2,106	2,056	50	
AMB907408	Capital Asset Management Planning	450	450	450	450	450	450	450	450	450	450	4,500			4,500
AMB908484	PPE Re-Processing Facilities	500										500			500
Total Expenditure (including carry forward from 2020)		7,032	11,700	24,450	16,550	4,245	1,550	1,550	1,550	1,550	1,550	71,727	65,577	50	6,100

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
AMB906057	Ambulance/Portable Replacement Radios						610	610	610	610	2,440		2,440	
AMB907094	Defibrillator Replacement Purchases	2,640	2,640	660						2,500	8,440	8,440		
AMB908016	Power Stretchers	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	14,400	14,400		
AMB908017	Multi-Function Station #3 (FACILITY)				500	1,500	5,000	7,500	5,000		19,500			19,500
AMB908485	Multi-Function Station #4 (FACILITY)								500	1,500	2,000			2,000
Total Expenditures		4,240	4,240	2,260	2,100	3,100	7,210	9,710	7,710	6,210	46,780	22,840	2,440	21,500

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name	2020 Cash Flow			Total Project Cost		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Project Spend	Appr. Budget	Life to Date			Planned	Revised		
Toronto Paramedic Services											
Project Name: MULTI-FUNCTION STATION #2 - CONSTRUCTION	1,076	236	500	25,600	255	On Track	Jan-17	Dec-24		Ⓞ	Ⓞ
Comments:	<p>The second feasibility study done by CREM's architect was completed in July 2019. The study has recommended an additional \$15.000M to complete the project by Dec 2024. The additional funding of \$15.000M is to accommodate increased costs associated with site-specific construction challenges (i.e., primary and secondary road access, utilities and topography). This Multi-Function Ambulance Station #2 will allow PS to maximize emergency medical coverage for the North-East portion of the city while at the same time provide the necessary space for anticipated growth, logistical support and paramedic continuing medical education facilities.</p> <p>On Feb 19, 2020, City Council approved PS capital project. The total budgeted project cost for the Multi-Function Ambulance Station #2 is \$ 40.8 million. The Architectural contract for the Design has been awarded (June 2020) and a preliminary design is expected by the end of 2020. Project is on track for 2024 substantial completion.</p>										
Explanation for Delay:											
Project Name: AMBULANCE POST 30 Queen's Plate Dr.	423	0	50	2,000	199	Significant Delay	Jan-19	Dec-21	Dec-22	Ⓞ	Ⓞ
Comments:	<p>Construction of a 2 Bay Ambulance Post co-located with Toronto Fire Services at 30 Queen's Plate Drive.</p>										
Explanation for Delay:	<p>The CoT Project Management Office contracted an architect firm for project re-design. Paramedic Services Post is part of the Toronto Fire Services (TFS) Station A Woodbine project. In 2019, a TFS initiated POA was made to change in scope and increase in \$ amount for the total project cost. The architect firm submitted the project re-design to City Planning in fall 2019. In early 2020 the PMO was advised by Planning that all net new City of Toronto buildings must now meet Net-zero building standards.</p> <p>The architect has been working on re-submitting a new design to meet Toronto Net Zero Standards. In July 2020, the architect has estimated that additional funding and a POA will be required to meet these new standards; therefore, the delay to this project.</p> <p>On October 20, 2020, updated TFS analytics showed slower growth than previously calculated. Their analytics determined that a station was not warranted at that location and cancelled their part of the capital project. Toronto Paramedic Services is working with CREATE TO to seek other partnership opportunities in continuing this project, as service demand in the area continues to grow.</p>										

On/Ahead of Schedule	Ⓞ	>70% of Approved Project Cost
Minor Delay < 6 months	Ⓞ	Between 50% and 70%
Significant Delay > 6 months	Ⓞ	< 50% or > 100% of Approved Project

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non Debt	Debt Required	Cash Flow (In \$ Millions)										
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
NOT INCLUDED														
<i>New Communication Centre</i>	75.0	56.3	18.8			0.6	9.4	40.0	25.0					
<i>Ambulance Post #3</i>	2.0		2.0		0.2	0.5	1.4							
<i>Ambulance Post #4</i>	2.0		2.0				0.2	0.5	1.4					
<i>Ambulance Post #5</i>	2.0		2.0						0.2	0.5	1.4			
<i>Ambulance Post #6</i>	2.0		2.0								0.2	0.5	1.4	
Total Needs Constraints (Not Included)	83.0	56.3	26.8		0.2	1.1	10.9	40.5	26.5	0.5	1.5	0.5	1.4	

In addition to the Approved 10-Year Capital Plan of \$118.507 million, staff have also identified \$83.000 million in capital needs constraints for Paramedic Services as reflected in the table above.

- New Communication Centre:
 - Requires \$75.000 million in funding to manage the deployment and assignment of an increasing number of emergency calls.
 - Efficiencies have been achieved through technological and scheduling changes necessary to meet current operational demands of the Centre; however, these increasing demands are now taxing the limited physical space available. Demand for emergency transports continues to rise at a rate of approximately 4% per year (which equates to approximately 9,000 new patients each year), due to an aging and growing population. The addition of part-time call receivers has enabled the division to match current call demand however there is no further room for expansion to meet the growth in staffing and technology infrastructure necessary to meet future needs.
- Ambulance Post:
 - Requires \$8.0 million for the design and construction of the 4 Ambulance Posts over 10 years in the city of Toronto to supplement the Multi-Function Stations.
 - Service demand has been increasing at an average annual rate of 4% for the past 10 years. The growth in service demand is expected to continue due to a growing and aging population.

Appendix 9

2021 User Fee Changes (Excludes User Fees Adjusted for Inflation)

N/A

Table 9a - New User Fees

N/A

Table 9b – Fees Above Inflation

N/A

Table 9c - User Fees for Discontinuation

N/A

Table 9d - User Fees for Technical Adjustments

N/A

Table 9e - User Fees for Transfers

N/A

Table 9f - User Fees for Rationalization

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 (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance			3,588	2,984	2,362
Vehicle Reserve	XQ1018				
<i>Withdrawals (-)</i>			(7,250)	(8,650)	(10,200)
<i>Contributions (+)</i>			6,646	8,028	8,910
Total Reserve / Reserve Fund Draws / Contributions		3,588	2,984	2,362	1,072
Balance at Year-End		3,588	2,984	2,362	1,072

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance			4,134	5,048	2,662
Equipment Reserve	XQ1019				
<i>Withdrawals (-)</i>			(1,302)	(4,940)	(4,940)
<i>Contributions (+)</i>			2,216	2,554	2,642
Total Reserve / Reserve Fund Draws / Contributions		4,134	5,048	2,662	364
Balance at Year-End		4,134	5,048	2,662	364

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance			23,948	21,979	20,011
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>					
<i>Toronto Paramedic Services</i>			-	-	-
<i>Contributions (+)</i>					
<i>Toronto Paramedic Services</i>			280	280	280
Total Reserve / Reserve Fund Draws / Contributions			280	280	280
Other Program / Agency Net Withdrawals & Contributions			(2,297)	(2,297)	(1,962)
Interest			48	48	63
Balance at Year-End		23,948	21,979	20,011	18,392

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance			30,142	14,678	18
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Toronto Paramedic Services</i>			-	-	-
<i>Contributions (+)</i>					
<i>Toronto Paramedic Services</i>			1,514	1,514	1,514
Total Reserve / Reserve Fund Draws / Contributions			1,514	1,514	1,514
Other Program / Agency Net Withdrawals & Contributions			(17,025)	(16,191)	1,036
Interest			47	17	4
Balance at Year-End		30,142	14,678	18	2,573

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance			322,935	343,241	368,816
Tax Rate Stabilization	XQ0703				
<i>Withdrawals (-)</i>					
<i>Toronto Paramedic Services</i>			(3,254)	-	-
<i>Contributions (+)</i>					
<i>Toronto Paramedic Services</i>			-	-	-
Total Reserve / Reserve Fund Draws / Contributions			(3,254)	-	-
Other Program / Agency Net Withdrawals & Contributions			23,560	25,575	25,575
Balance at Year-End		322,935	343,241	368,816	394,391

* Based on 9-month 2019 Reserve Fund Variance Report

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

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)										2021-2030 Total
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Beginning Balance			\$ 4,134	\$ 5,048	\$ 2,662	\$ 364	\$ 218	\$ 820	\$ 1,322	\$ 1,824	\$ 2,326	\$ 2,828	\$ 830
Equipment Reserve	XQ1019												
<i>Withdrawals (-)</i>													
Medical Equipment Replacement			(1,302)	(700)	(700)	(700)	(700)	(800)	(800)	(800)	(800)	(800)	(8,102)
Replacement of Defibrillators			-	(2,640)	(2,640)	(660)	-	-	-	-	-	(2,500)	(8,440)
Power Stretchers			-	-	-	-	-	-	-	-	-	-	-
Replacement of Power Stretchers			-	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(14,400)
AEDs Replacement			-	-	-	-	-	-	-	-	-	-	-
<i>Contributions (+)</i>													
Toronto Paramedic Services			2,216	2,554	2,642	2,814	2,902	2,902	2,902	2,902	2,902	2,902	27,638
Total Reserve / Reserve Fund Draws / Contributions			914	(2,386)	(2,298)	(146)	602	502	502	502	502	(1,998)	(3,304)
Other Program / Agency Net Withdrawals & Contributions			-	-	-	-	-	-	-	-	-	-	-
Balance at Year-End		4,134	5,048	2,662	364	218	820	1,322	1,824	2,326	2,828	830	830

* Based on 9-month 2019 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)										2021-2030 Total
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Beginning Balance			\$ 8,332	\$ 8,479	\$ 3,615	\$ 1,624	\$ 1,035	\$ 2,520	\$ 4,032	\$ 2,069	\$ 3,159	\$ 3,823	\$ 5,569
Development Charge Reserve - EMS	XR2119												
<i>Withdrawals (-)</i>													
Multi-function Station #1			-	-	-	-	-	-	-	-	-	-	-
Multi-function Station #2 (Facility)			(981)	(6,500)	(3,600)	(3,000)	(445)	-	-	-	-	-	(14,526)
Multi-function Station #3 (Facility)			-	-	-	-	(500)	(1,500)	(5,000)	(2,000)	(2,000)	-	(11,000)
Multi-function Station #4 (Facility)			-	-	-	-	-	-	-	-	(500)	(1,500)	(2,000)
Ambulance Post #1 - 330 Bering Ave			(500)	-	-	-	-	-	-	-	-	-	(500)
Ambulance Post #2 - 30 Queen's Plate Dr			-	-	(800)	-	-	-	-	-	-	-	(800)
Dispatch Console Replacement			(600)	-	-	-	-	-	-	-	-	-	(600)
Additional Ambulances			-	(750)	(750)	(750)	(750)	-	-	-	-	-	(3,000)
<i>Contributions (+)</i>													
Toronto Paramedic Services			-	-	-	-	-	-	-	-	-	-	-
Total Reserve / Reserve Fund Draws / Contributions			(2,081)	(7,250)	(5,150)	(3,750)	(1,695)	(1,500)	(5,000)	(2,000)	(2,500)	(1,500)	(32,426)
Development Charge Contributions			2,211	2,372	3,150	3,150	3,157	2,960	2,989	3,049	3,110	3,172	29,320
Interest			18	14	9	11	23	51	48	41	55	74	343
Balance at Year-End		8,332	8,479	3,615	1,624	1,035	2,520	4,032	2,069	3,159	3,823	5,569	5,569

* Based on 9-month 2019 Reserve Fund Variance Report

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

Response Time – Length of time for Toronto Paramedic Services to arrive at an Emergency Scene

Stroke: Sudden interruption of blood circulation to the brain causing brain cell damage

Trauma: Any type of physical injury or injuries requiring immediate medical attention

Time on Task: The total time required to complete an ambulance call

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 CPR/First Aid Training, 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.

WSIB: Workplace Safety & Insurance Board.