

2026 Budget Notes

Toronto Fire Services

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Description

In accordance with the *Ontario Fire Protection and Prevention Act* (FPPA), Toronto Fire Services (TFS) provides residents and businesses with a comprehensive suite of fire protection services 24 hours per day, 7 days per week.

As the largest fire service in Canada, TFS deploys from 84 fire stations and eight support facilities to support service delivery. On an annual basis, TFS responds to more than 172,000 emergency incidents, inspects 100% of Toronto Community Housing Corporation (TCHC) multi-unit residential properties including Toronto Senior Housing properties, 100% high-rise residential buildings, and responds to 100% of complaints and requests for Fire Code inspections.

Why We Do It

Toronto Fire Services is the City's only all-hazards emergency response organization dedicated to providing fire protection services by achieving the following outcomes:

- Timely and effective emergency response to mitigate injuries, economic loss and save lives;
- Building and public venue compliance with fire safety standards to protect the lives and properties of people in Toronto; and
- Prevention of fire incidents in Toronto through regular and relevant public education that raises community awareness.

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

For further information about Toronto Fire Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/fire-services/>

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|--|--|
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What Service We Provide

Fire Rescue and Emergency Response

Who We Serve: Residents and visitors facing imminent injury or threat to their lives or property.

What We Deliver: Emergency medical support, fire suppression, specialized rescue services, marine response, and hazardous materials/large scale emergency response to those impacted by emergency incidents.

Resources (gross 2026 operating budget): \$546.0 million

Fire Prevention Inspection and Enforcement

Who We Serve: Building owners, building occupants, adjacent property owners, residents raising fire-safety related concerns, the public, and responding Firefighters who rely on building fire protection systems during emergency response.

What We Deliver: Fire safety inspection and Ontario Fire Code enforcement services, in both new and existing buildings.

Resources (gross 2026 operating budget): \$34.1 million

Fire Safety Education

Who We Serve: Residents, businesses, students and the general population via social media.

What We Deliver: Various public fire safety programs, such as the Alarmed for Life program for residential smoke and carbon monoxide alarms, school fire safety programs, Lithium-Ion Battery campaign, encampment outreach, and other public fire safety campaigns designed to reduce the risk to life and property through proactive education.

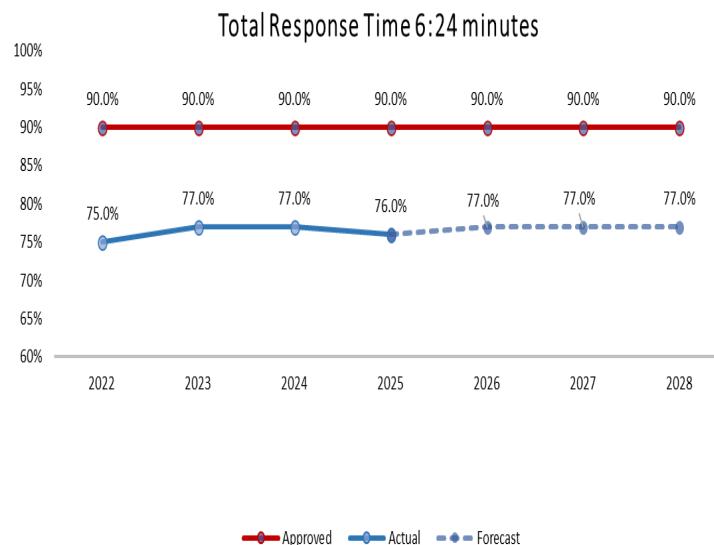
Resources (gross 2026 operating budget): \$7.8 million

Budget at a Glance

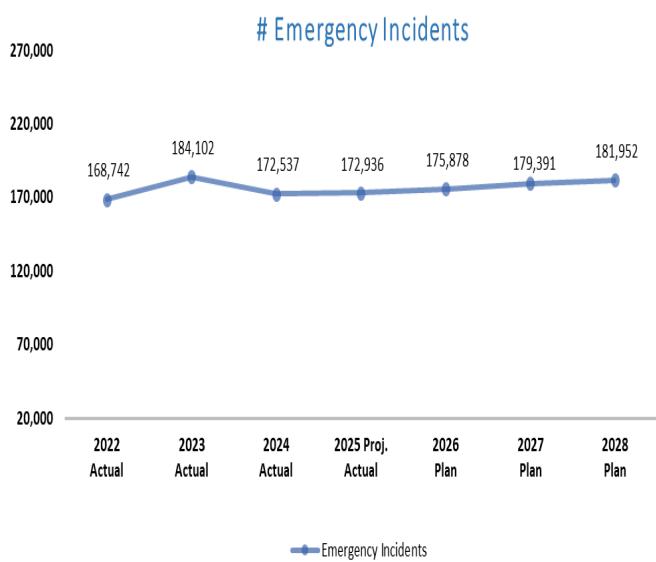
| 2026 OPERATING BUDGET | | | |
|-----------------------|---------|---------|---------|
| In \$ Millions | 2026 | 2027 | 2028 |
| Revenues | \$29.0 | \$25.1 | \$25.1 |
| Gross Expenditures | \$587.9 | \$596.2 | \$604.1 |
| Net Expenditures | \$558.9 | \$571.1 | \$579.0 |
| Approved Positions | 3,380.3 | 3,380.3 | 3,424.3 |

| 2026-2035 10-YEAR CAPITAL PLAN | | | |
|---|--------|-----------|--------|
| In \$ Millions | 2026 | 2027-2035 | Total |
| Gross Expenditures | \$14.8 | \$66.8 | \$81.6 |
| Debt | \$ 8.6 | \$31.5 | \$40.1 |
| Note: Includes 2025 carry forward funding | | | |

How Well We Are Doing – Behind the Numbers



- Toronto Fire Services (TFS) emergency response benchmark for Total Response Time is 6 minutes and 24 seconds to the 90th percentile as per the National Fire Protection Association (NFPA) standard.
- TFS continues to expect future challenges in maintaining response time performance standards due to population growth (including vertical density), increased service demands and travel times resulting from densification, extreme weather events, and increased staff vacancies resulting from WSIB, parental leaves and modified duties.
- Changes implemented through the TFS Operations Deployment Optimization Strategy, aimed at stabilizing/improving emergency response time performance through the optimization of existing resources is assisting in mitigating the impacts of increased emergency call volumes at no additional cost.



- The process of scaling back TFS's primary response to low acuity medical calls to pre-pandemic tiered response criteria levels began on January 31, 2024, and ended on June 6, 2024.
- 2025 is the first "back to normal" year, with no changes to tiered responses or unit response protocols. The Emergency Service Event volume and Emergency Unit Responses are projected to increase by 0.2% and 0.6% over prior year respectively.
- Emergency call volumes are projected to continue to increase by 2% annually, in 2026 and beyond. These increases are primarily driven by population growth in the City.

How Well We Are Doing

| Service | Measure | 2024 Actual | 2025 Target | 2025 Projection | 2026 Target | 2027 Target |
|--|---|-------------|-------------|-----------------|-------------|-------------|
| Outcome Measures | | | | | | |
| Fire Rescue and Emergency Response | Total Response time within 6:24 min of 90% of time per NFPA 1710 | 77% | 90% | 76% | 90% | 90% |
| Fire Rescue and Emergency Response | Extent of Fire Spread - % of structural fires contained to room of origin | 88% | 88.5% | 88.3% | 88.7% | 89.1% |
| Key Service Level Measures | | | | | | |
| Fire Rescue and Emergency Response | Effective firefighting force within 10:24 min 90% of the time | 95% | 90% | 95% | 90% | 90% |
| Fire Rescue and Emergency Response | % responding crew turn-out time within 1:20 minutes per NFPA 1710 | 87% | 90% | 89% | 90% | 90% |
| Fire Prevention, Inspection and Enforcement | % of high-rise residential buildings inspected annually | 97% | 100% | 95% | 100% | 100% |
| Fire Prevention, Inspection and Enforcement | % of TCHC multi-unit residential properties inspected annually | 100% | 100% | 100% | 100% | 100% |
| Fire Prevention, Inspection and Enforcement | % of vulnerable occupancy inspections conducted annually | 100% | 100% | 100% | 100% | 100% |
| Fire Safety Education | # Elementary school presentations conducted annually/total planned | 1,740 | 1,500 | 1,500 | 1,500 | 1,500 |
| Other Measures | | | | | | |
| Fire Rescue and Emergency Response; Fire Prevention, Inspection and Enforcement | Residential fire related civilian fatalities per 100,000 population | 0.43 | 0.37 | 0.42 | - | - |
| Comments: The fire-related fatalities metric is not a service level, but a population measure reported out at the end of the year. | | | | | | |

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Effectively managed emergency responses in 2025 while continuing to experience operational frontline staffing shortages due to unplanned absences, and challenges driven by increasing population growth, vertical density, and significant increased incident volumes.
- Successfully recruited and trained 52 net new Operations firefighters through the final phase of the 3-year Operational Service Delivery Model to maintain in-service crew availability and fire protection emergency response standards for Torontonians.
- Officially introduced the City's first two electric pumper trucks to the Fire Services frontline fleet in May 2025 at Fire Station 115 and 116. The new units feature the latest in green, energy-efficient technology, marking a major step toward cleaner, more sustainable firefighting operations.
- Successfully launched two new fire boats in July 2025 at Fire Station 334 on Harbourfront — the 16.7-metre *Fire Boat 334* and the smaller *Rescue Boat 334*. These high-performance vessels are built for speed, agility, and versatility, enhancing the City's ability to respond quickly and effectively to water emergencies in shallow and narrow waterways.
- Continued to visit encampment sites daily to provide fire safety education, helping prevent injuries and loss of life, protect homes and public infrastructure, and ease the demand on emergency services.

Key Challenges and Risks

- Workplace Safety and Insurance Board (WSIB) approved illnesses and occupational stress injuries have increased significantly over the last 5 years and are projected to continue to rise.
- Increasing emergency call volumes and decreasing frontline crew/truck availability due to unplanned absences and legislative leaves continue to be a challenge in maintaining appropriate levels of fire protection services
- Ontario Regulation 343/22 requires firefighters delivering specific fire protection services to achieve NFPA certification standards by July 1, 2026, and July 1, 2028. Non-certified firefighters are legally prohibited from performing certain duties.

Priority Actions

- Achieve mandatory NFPA certifications for all firefighters that deliver specific fire protection service disciplines, both retroactively and into perpetuity, as mandated by Ontario Regulation 343/22. Compliance deadlines are July 1, 2026, for all core Fire Protection disciplines (Fire Suppression, Inspections, Training, Communications, Public Education), and July 1, 2028, for all Technical Rescue disciplines.
- To address WSIB approved illnesses and occupational stress injuries, TFS will continue to invest in preventative measures through the cancer prevention program including enhanced decontamination investments and procedures. Recruit and onboard the second Staff Psychologist to expand the Division's existing mental health and wellness program to include resilience programming that will improve overall employee psychological wellbeing.
- Deliver lithium-ion battery public safety and education campaigns to promote safe handling, raise awareness of associated risks, and encourage responsible disposal to address an alarming rise in lithium-ion battery-related fires.
- Educate people in encampments on safe practices and conduct fire safety assessments and audits of large encampments to identify potential hazards to prevent encampment fires.
- Assist the City in hosting the 2026 FIFA World Cup, to support a safe and successful experience for all attendees.
- Advance upgrades to the Toronto Radio Infrastructure Program (TRIP)—the City's joint emergency services radio system—by implementing cybersecurity enhancements, improving system redundancy, and supporting operational growth and continuity, while simultaneously planning for the next generation of TRIP.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Toronto Fire Services of \$587.874 million gross, \$28.972 million revenue and \$558.902 million net for the following services:

| Service: | Gross Expenditures (\$000s) | Revenues (\$000s) | Net Expenditures (\$000s) |
|--|--|------------------------------|--|
| Fire Rescue and Emergency Response | 545,943.5 | 28,169.9 | 517,773.6 |
| Fire Prevention Inspection and Enforcement | 34,084.6 | 615.5 | 33,469.1 |
| Fire Safety Education | 7,846.2 | 186.6 | 7,659.6 |
| Total Program Budget | 587,874.3 | 28,972.0 | 558,902.3 |

- The 2026 staff complement for Toronto Fire Services of 3,380.3 positions comprised of 1.0 capital position and 3,379.3 operating positions.
- 2. The 2026 Capital Budget for Toronto Fire Services with cash flows and future year commitments totaling \$59.2 million as detailed by project in [Appendix 5a](#).
- 3. The 2027-2035 Capital Plan for Toronto Fire Services totalling \$22.4 million in project estimates as detailed by project in [Appendix 5b](#).
- 4. That all third-party funding included in the 2026 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2026 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

2026

OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

| (In \$000s) | 2024 Actual | 2025 Budget | 2025 Projection* | 2026 Base Budget | 2026 New/ Enhanced | 2026 Budget | Change vs. 2025 Budget |
|--|----------------|----------------|------------------|------------------|--------------------|----------------|---------------------------|
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | | | |
| Fire Prevention, Inspection, & Enforcement | 1,271 | 1,131 | 1,131 | 615 | | 615 | (515) (45.6%) |
| Fire Rescue & Emergency Response | 29,601 | 24,488 | 24,988 | 28,170 | | 28,170 | 3,682 15.0% |
| Fire Safety Education | 0 | 544 | 544 | 187 | | 187 | (357) (65.7%) |
| Total Revenues | 30,873 | 26,162 | 26,662 | 28,972 | | 28,972 | 2,810 10.7% |
| Gross Expenditures | | | | | | | |
| Fire Prevention, Inspection, & Enforcement | 28,985 | 32,990 | 33,168 | 34,085 | | 34,085 | 1,095 3.3% |
| Fire Rescue & Emergency Response | 544,824 | 534,002 | 563,510 | 545,944 | | 545,944 | 11,942 2.2% |
| Fire Safety Education | 7,425 | 8,051 | 8,059 | 7,846 | | 7,846 | (205) (2.5%) |
| Total Gross Expenditures | 581,234 | 575,043 | 604,737 | 587,874 | | 587,874 | 12,832 2.2% |
| Net Expenditures | 550,361 | 548,881 | 578,075 | 558,902 | | 558,902 | 10,022 1.8% |
| Approved Positions** | 3,327.3 | 3,379.3 | N/A | 3,380.3 | | 3,380.3 | 1.0 0.0% |

*2025 Projection based on 9-Month Variance

**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2026 Budget expenditures of \$587.874 million gross reflect an increase of \$12.832 million in spending above the 2025 Budget, predominantly arising from:

- Annualization of salaries and benefits for 52 new positions added in the 2025 budget.
- Salary and benefits adjustments including Local 3888 Collective Agreement obligations.
- FIFA 2026 World Cup expenditures, fully funded from the interdivisional recoveries from the City's FIFA Secretariat.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Toronto Fire Service's 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Toronto Fire Services of \$587.874 million is \$558.902 million, 1.8% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

| (In \$000s) | 2026 | | | | 2027 Annualized Impact (Net) |
|--|-----------------|-----------------------|---------------------|----------------|------------------------------------|
| | Revenues | Gross Expenditures | Net Expenditures | Positions** | |
| 2025 Projection* | 26,662.1 | 604,737.3 | 578,075.2 | | N/A |
| 2025 Budget | 26,162.1 | 575,042.8 | 548,880.7 | 3,379.3 | |
| Key Cost Drivers: | | | | | |
| Prior Year Impacts | | | | | |
| Unsheltered Homeless and Encampment Initiatives (UHEI) | (357.0) | (357.0) | | | |
| Operating Impacts of Capital | | | | | |
| Security System Program, Computer Aided Dispatch Upgrade, and Technology Integration Project | | 243.6 | 243.6 | | 167.6 |
| Delivery of Capital Projects | | | | | |
| Temporary Position for TRIP project | | | | | 1.0 |
| Salaries and Benefits | | | | | |
| Base Salary and Benefit changes | | 8,845.9 | 8,845.9 | | 11,940.7 |
| Other Changes | | | | | |
| Inter-Divisional Charges and Recoveries | 3,681.9 | 3,960.0 | 278.1 | | 57.0 |
| Next Generation 911 | | 85.9 | 85.9 | | |
| Public Order Unit Uniform | | 132.4 | 132.4 | | |
| Rescue Task Force Program | | 218.8 | 218.8 | | |
| Development Application Review Program Fee Reduction | (515.1) | | 515.1 | | |
| Solid Waste Charges | | 41.2 | 41.2 | | |
| Sub Total Key Cost Drivers | 2,809.8 | 13,170.7 | 10,360.9 | 1.0 | 12,165.3 |
| Affordability Measures | | (339.2) | (339.2) | | |
| Total 2026 Base Budget | 28,971.9 | 587,874.3 | 558,902.4 | 3,380.3 | 12,165.3 |
| 2026 New/Enhanced | | | | | |
| 2026 Budget | 28,971.9 | 587,874.3 | 558,902.4 | 3,380.3 | |
| Change from 2025 Budget (\$) | 2,809.8 | 12,831.6 | 10,021.7 | 1.0 | |
| Change from 2025 Budget (%) | 10.7% | 2.2% | 1.8% | 0.0% | |

*Based on 9-Month Variance

**Year-over-year comparison based on approved positions

Key Base Drivers:

Prior Year Impacts:

- Reversal of one-time Unsheltered Homeless and Encampment Initiative (UHEI) Federal Grant.

Operating Impacts of Capital:

- Additional operating costs associated with maintaining security system, Computer Aided Dispatch (CAD) system upgrade, technology integration project, and the Remotely Piloted Aircraft Systems.

Delivery of Capital Projects:

- One capital position related to Toronto Radio Infrastructure Project (TRIP), fully offset by capital funding.

Salaries and Benefits:

- Annualization costs for the 52 new Operations Firefighters hired in 2025, fulfilling the final phase of a 3-year hiring plan to add a total of 156 new Firefighters, as approved by Council in the [EC24.13 - Toronto Fire Services: Operational Service Delivery Model](#).
- Salary and benefits adjustments including Local 3888 Collective Agreement obligations and benefit cost escalations.

Other Changes:

- Expenses for FIFA 2026 World Cup support fully funded by interdivisional recoveries from the City's FIFA Secretariat.
- Public Order Unit and Rescue Task Force Personal Protection Equipment (PPE) to align with the new provincial standard mandates.
- Rescue Task Force Program which is the next phase of the joint operations model to respond to Active Shooter and Hostile Events.
- Next Generation 911 emergency communication systems maintenance cost.
- Reduction in Development Application Review Program (DARP) user fee revenue target.

Affordability Measures**Table 3: Affordability Measures**

| Recommendation | Savings Type | Equity Impact | 2026 | | | | 2027 (Incremental) | | |
|--|--------------|---------------|----------|--------------------|------------------|-----------|--------------------|------------------|-----------|
| | | | Revenues | Gross Expenditures | Net Expenditures | Positions | Gross Expenditures | Net Expenditures | Positions |
| TFS-line by line review | Line-by-line | No Impact | | (206) | (206) | | | | |
| Utility rate changes for net reduction | Other | No Impact | | (133) | (133) | | | | |
| Total Affordability Measures | | | | (339) | (339) | | | | |

Affordability measures are specific actions taken by Toronto Fire Services that achieve cost reductions without impacting service levels for City Divisions and the public.

- **Line by line:** As regular practice, a review of base expenditures for actual experience resulted in overall savings of \$0.206 million in non-salary costs.
- **Other:** Changes in utility rate resulted in net reduction of \$0.133 million.

Note:

For additional information, please refer to [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source.

2027 AND 2028 OUTLOOK**Table 5: 2027 and 2028 Outlook**

| (In \$000s) | 2026 Budget | 2027 Incremental Outlook | 2028 Incremental Outlook |
|--------------------------------------|------------------|--------------------------|--------------------------|
| Revenues | | | |
| FIFA 2026 World Cup | | (3,681.9) | |
| Reversal of UHEI Federal Grant | | (178.5) | |
| Total Revenues | 28,971.9 | (3,860.4) | |
| Gross Expenditures | | | |
| Salaries and Benefits Changes | | 11,940.7 | 4,995.7 |
| Operating Impact of Capital Projects | | 167.6 | 2,966.5 |
| Other | | 57.0 | |
| Reversal of UHEI Federal Grant | | (178.5) | |
| FIFA 2026 World Cup | | (3,681.9) | 6.2 |
| Total Gross Expenditures | 587,874.3 | 8,304.8 | 7,968.4 |
| Net Expenditures | 558,902.4 | 12,165.3 | 7,968.4 |
| Approved Positions | 3,380.3 | | 44.0 |

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$596.179 million reflects an expected \$8.305 million or 1.4% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$7.968 million or 1.3% above the 2027 Outlook.

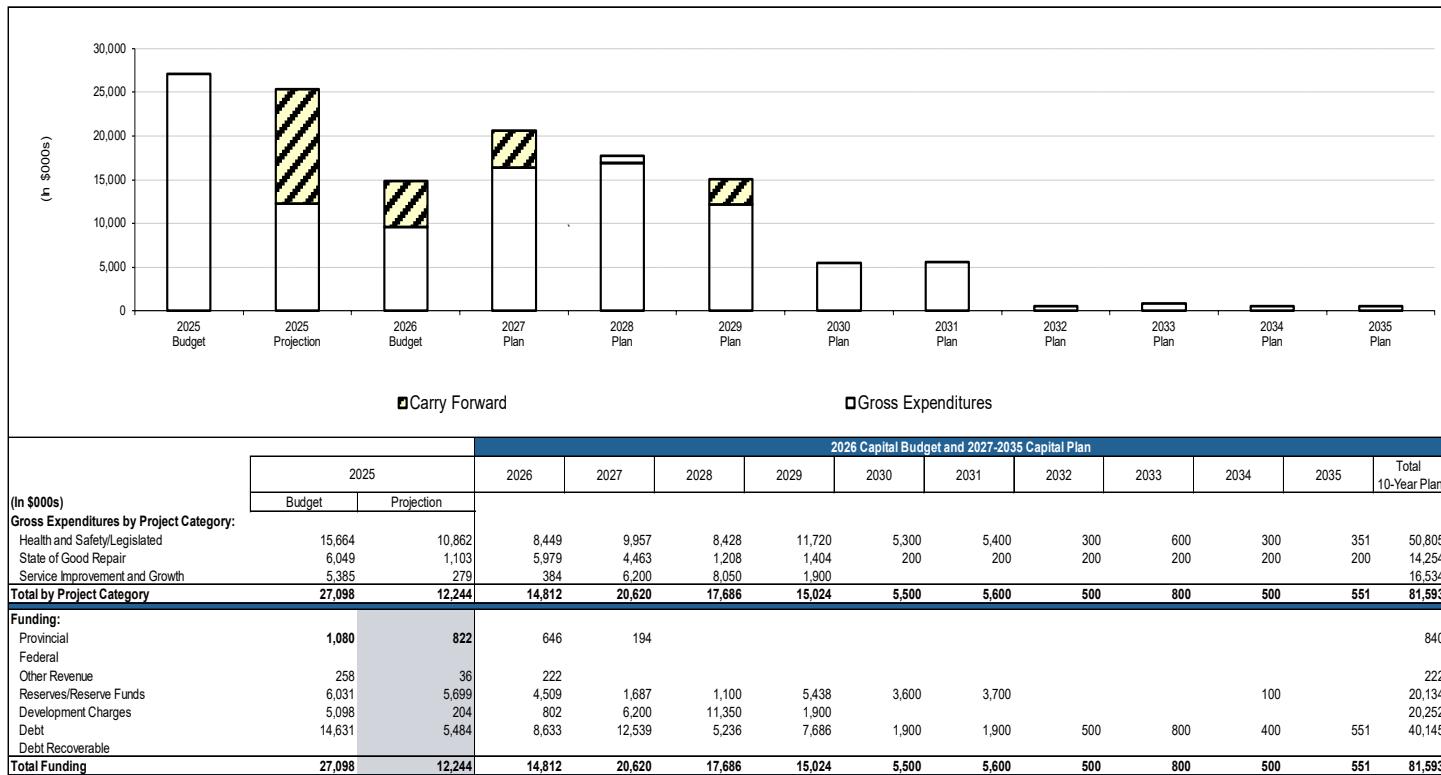
These changes arise from the following:

- **Revenue:**
 - Reversal of FIFA 2026 World Cup related expenditures and revenues
 - Reversal of one-time Unsheltered Homeless and Encampment Initiative (UHEI) Federal Grant
- **Salaries and Benefits**
 - Reflective of step increases and benefit rate changes.
- **Operating Impacts of Capital:**
 - Operating impacts of capital projects for Toronto Radio Infrastructure Project (TRIP), Security System, and Remotely Piloted Aircraft Systems
 - Two new High-Rise trucks expected to be delivered in 2028 requiring two new crews totalling 44 net new positions.

2026-2035
CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$15.3 Million)

The 2026-2035 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2026-2034):

- \$6.7 million - Toronto Radio Infrastructure Project (TRIP) for system upgrades to implement cyber security services, Managed Detection Response (MDR), and support of the current radio system until 2029.
- \$6.6 million - Personal Protection Equipment Replacement for cost escalation with the supplier and anticipated tariff impacts.
- \$2.0 million - Lifecycle Replacement of Self-Contained Breathing Apparatus (SCBA) for reflection of current market pricing.

New Projects (\$4.6 Million)

The 2026-2035 Capital Budget and Plan includes the following key new projects:

- \$3.3 million - Two New High-Rise Trucks to provide the same level of high-rise emergency response capability in the East and West Commands that is currently provided to the North and South Commands.
- \$1.0 million - Minor Building Repairs to address the annual fire station repairs not within Corporate Real Estate Management's 10-year capital budget and plan.
- \$0.3 million - Remotely Piloted Aircraft Systems (RPAS) to improve tactical decision-making and emergency response across the city's diverse geography of waterways, high-rise structures, and varied terrain.

Note:

For additional information, please refer to [Appendix 4b](#) for Capital Program Provincial/Federal Funding Streams by Projects, [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project; [Appendix 6](#) for Capacity to Deliver Review; and [Appendix 7](#) for a Summary of Capital Delivery Constraints, respectively. toronto.ca/budget

2026-2035 CAPITAL BUDGET AND PLAN**\$81.6 Million 10-Year Capital Program**

|  |  |  |  |  | |
|---|--|---|--|--|---------------------------------|
| Renovations | Information Technology | Communication | Equipment | Other | SOGR Health and Safety |
| \$16.3 M 20.0% | \$12.0 M 14.7% | \$9.1 M 11.0% | \$3.2 M 4.0% | | \$41.0 M 50.3% |
| Flemington Park New Fire Station and Truck <input checked="" type="checkbox"/> | Computer Aided Dispatch (CAD) Upgrade Toronto Radio Infrastructure Project (TRIP) Fire Prevention Technology Integration | Life Cycle Replacement of Portable Radios and Mobile Radios | Various Equipment for Training, Investigations, Chemical Biological Radiological Nuclear Explosive and Heavy Urban Search and Rescue | Personal Protection Equipment and Lifecycle Replacement of Self-Contained Breathing Apparatus Toronto Fire Services Security Program Two New High-Rise Trucks Minor Building Repair Needs | |

- Project supports Climate Resiliency and/or Greenhouse Gas (GHG) Reduction*

*Information above includes full project/sub-project 2026-2035 Budget and Plan cash flows. Does not break out the climate component costs separately.

Cost escalations for various firefighting equipment beyond the initial budget and the emerging need for technological enhancements to critical emergency communication systems pose a significant challenge in maintaining the affordability of Toronto Fire Services' capital program:

- Personal Protection Equipment Replacement: Structural Firefighter Bunker Suits must be replaced every 10-years in accordance with the National Fire Protection Association (NFPA) 1971 standards. As a result of a cost escalation with a supplier and tariff impacts, the revised overall project cost increased by \$6.6 million.
- Lifecycle Replacement of Self-Contained Breathing Apparatus (SCBA): SCBA are replaced every 15-years per the Division's Asset Management Plan. The revised project cost has increased by \$2.0 million to provide adequate funding for future delivery of this project as informed by current market pricing.
- Toronto Radio Infrastructure Project (TRIP): Provides critical voice radio communications for Fire, Paramedics, and Police through coordinated emergency response. A change in scope of \$6.7 million is due to system upgrades to implement cyber security services, Managed Detection Response (MDR), and support of the current radio system until 2029.

How the Capital Program is Funded

| City of Toronto | | Provincial Funding | | Federal Funding | |
|---------------------------------|-----------|-------------------------------|----------|-------------------------------|--|
| \$80.8 M 99.0% | | \$0.8 M 1.0% | | \$0.0 M 0.0% | |
| Debt | \$ 40.2 M | USAR / HazMat CBRNE Grant | \$ 0.8 M | | |
| Reserves/ Reserve Funds | \$ 20.1 M | | | | |
| Development Charges | \$ 20.3 M | | | | |
| Other Revenue | \$ 0.2 M | | | | |

STATE OF GOOD REPAIR (SAGR) FUNDING AND BACKLOG

Toronto Fire Services' State of Good Repair backlog and ongoing maintenance is managed by Corporate Real Estate Management's State of Good Repair program and included in their 10-Year Capital Budget and Plan.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will result in an overall operating impact of \$12.0 million net arising from the Toronto Fire Services Security Program, CAD Upgrade, Fire Prevention Technology Integration, Flemingdon Park New Fire Station and Truck, two New High-Rise Trucks, Remotely Piloted Aircraft System (RPAS), and Toronto Radio Infrastructure Project (TRIP) as shown in Table 6 below:

Table 6: Net Operating Impact Summary

| Projects | 2026 Budget | | 2027 Plan | | 2028 Plan | | 2029 Plan | | 2030 Plan | | 2026-2030 | | 2026-2035 | |
|---|--------------|-----------|--------------|-----------|----------------|-------------|----------------|-------------|--------------|-----------|-----------------|-------------|-----------------|-------------|
| | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions |
| Previously Approved | | | | | | | | | | | | | | |
| Toronto Fire Services Security Program | 47.0 | | 30.0 | | 99.0 | 1.0 | 22.0 | | 24.0 | | 222 | 1.0 | 455 | 2.0 |
| CAD Upgrade | 147.0 | | | | | | | | | | 147 | | 147 | |
| Fire Prevention Technology Integration | 50.0 | | | | | | | | | | 50 | | 50 | |
| Flemington Park New Fire Station & Truck | | | | | | | 3,455.0 | 26.0 | 206.0 | | 3,661 | 26.0 | 4,251 | 26.0 |
| Sub-Total: Previously Approved | 244.0 | | 30.0 | | 99.0 | 1.0 | 3,477.0 | 26.0 | 230.0 | | 4,080.0 | 27.0 | 4,903.0 | 28.0 |
| New Projects - 2026 | | | | | | | | | | | | | | |
| New Highrise Truck | | | | | 2,752.0 | 44.0 | 3,016.0 | | 310.0 | | 6,078.0 | 44.0 | 7,053.0 | 44.0 |
| Remotely Piloted Aircraft Systems (RPAS) | | | 51.0 | | 33.0 | | (33.0) | | | | 51.0 | | 51.0 | |
| Toronto Radio Infrastructure Project (TRIP) | | | 86.0 | | 83.0 | | 5.0 | | (174.0) | | | | | |
| Sub-Total: New Projects - 2026 | | | 137.0 | | 2,868.0 | 44.0 | 2,988.0 | | 136.0 | | 6,129.0 | 44.0 | 7,104.0 | 44.0 |
| New Projects - Future Years | | | | | | | | | | | | | | |
| Sub-Total: New Projects - Future Years | | | | | | | | | | | | | | |
| Total (Net) | 244.0 | | 167.0 | | 2,967.0 | 45.0 | 6,465.0 | 26.0 | 366.0 | | 10,209.0 | 71.0 | 12,007.0 | 72.0 |

Previously Approved projects:

- The Toronto Fire Services Security Program will incur annual costs for access control monitoring, closed circuit television monitoring, alarm response, and corrective and preventative maintenance as recommended by Corporate Security. Two new security positions are required to support the Toronto Fire Services Security Program project. In 2028, an “inter-divisional” cost/recovery mechanism will be established between Fire Services and Corporate Real Estate Management.
- The Flemingdon Park New Fire Station and Truck project will result in net operating costs beginning in 2029 and continuing thereafter. Operating the new station will require an additional fire crew (22 positions) and a District Chief crew (4 positions).
- The CAD Upgrade project will require additional funding to support the implementation of VMware Cloud Foundation, a virtualization platform used for hosting the Computer Aided Distribution (CAD) and NG911 services.

The 2026-2035 Capital Budget and Plan include **the following key new projects**:

- The New High-Rise Truck project will require funding beginning in 2028 to cover salaries, benefits, and non-salary costs for two full crews (44 positions).
- The Toronto Radio Infrastructure Project has a scope change that will require additional funding starting in 2027 and continuing through 2029 to cover annual fees for access to and management of security provisioning capabilities, including the cybersecurity assurance program.
- Remotely Piloted Aircraft Systems (RPAS) will require operating funds commencing in 2027 for warranties, hardware maintenance, and training services.

The 2026 operating impact of \$0.244 million net from the completion of previously approved capital projects, as shown in Table 6 above, has been included in the Toronto Fire Services' 2026 Operating Budget. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

APPENDICES

Appendix 1

2026 Operating Budget by Category

| Category (In \$000s) | 2024 Actual | 2025 Budget | 2025 Projection* | 2026 Budget | 2026 Change from 2025 Budget | |
|--|----------------|----------------|---------------------|----------------|---------------------------------|--------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Federal Subsidies | 597 | 516 | 516 | 516 | | 0.0% |
| Provincial Subsidies | 1,550 | 710 | 710 | 710 | | 0.0% |
| User Fees and Donations | 27,911 | 24,290 | 24,790 | 23,775 | (515) | (2.1%) |
| Contribution From Reserves/Reserve Funds | | | | | | N/A |
| Sundry and Other Revenue | 504 | 111 | 111 | 111 | | 0.0% |
| Inter-Divisional Recoveries | 309 | 535 | 535 | 3,860 | 3,325 | 620.9% |
| Total Revenues | 30,873 | 26,162 | 26,662 | 28,972 | 2,810 | 10.7% |
| Salaries | 426,098 | 417,693 | 439,390 | 423,632 | 5,939 | 1.4% |
| Benefits | 130,364 | 129,209 | 137,457 | 135,636 | 6,427 | 5.0% |
| Materials and Supplies | 13,323 | 13,887 | 14,787 | 13,742 | (146) | (1.1%) |
| Equipment | 1,597 | 2,671 | 2,371 | 2,708 | 37 | 1.4% |
| Service And Rent | 7,586 | 9,664 | 8,814 | 10,057 | 393 | 4.1% |
| Contribution To Reserves/Reserve Funds | 2,084 | 1,827 | 1,827 | 1,827 | | 0.0% |
| Other Expenditures | 32 | | | 44 | 44 | N/A |
| Inter-Divisional Charges | 150 | 91 | 91 | 229 | 138 | 151.2% |
| Total Gross Expenditures | 581,234 | 575,043 | 604,737 | 587,874 | 12,832 | 2.2% |
| Net Expenditures | 550,361 | 548,881 | 578,075 | 558,902 | 10,022 | 1.8% |

*2025 Projection based on 9-Month Variance

Appendix 2

Summary of 2026 Service Changes

N/A

Appendix 3

Summary of 2026 New/Enhanced Requests Included in Budget

N/A

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

| Fund Name – Program (in \$000s) | 2026 Budget | 2027 Outlook | 2028 Outlook |
|--|--------------|--------------|--------------|
| Provincial Funding | | | |
| Heavy Urban Search and Rescue (HUSAR) | 560 | 560 | 560 |
| Chemical Biological Radiological Nuclear Explosive (CBRNE) | 150 | 150 | 150 |
| Sub-Total: Provincial Funding | 710 | 710 | 710 |
| Federal Funding | | | |
| Heavy Urban Search and Rescue (HUSAR) | 516 | 516 | 516 |
| Sub-Total: Federal Funding | 516 | 516 | 516 |
| Total Funding | 1,226 | 1,226 | 1,226 |

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

| Fund Name – Project (in \$000s) | 2026 | 2027-2035 | Total |
|--------------------------------------|------------|------------|------------|
| Provincial Funding | | | |
| Mass Spectrometer CBRNE Equipment | 646 | 194 | 840 |
| Sub-Total: Provincial Funding | 646 | 194 | 840 |
| Total Funding | 646 | 194 | 840 |

Appendix 5

2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward

| Projects (In \$000s) | 2026 Budget | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan | 2031 Plan | 2032 Plan | 2033 Plan | 2034 Plan | 2035 Plan | 2026-2035 Total | Health and Safety/ Legislated | SOGR | Service Improvement and Growth |
|---|---------------|---------------|---------------|---------------|--------------|--------------|------------|------------|------------|------------|-----------------|----------------------------------|---------------|--------------------------------|
| 45mm and 65mm Jacketed Fire Hose Upgrade | 135 | | | | | | | | | | 135 | | | |
| Breathing Air Compressor Replacement | 169 | | | | | | | | | | 469 | | | |
| CAD Upgrade | 349 | 315 | | 100 | | 100 | | | 100 | | 664 | | 664 | |
| Compact Powered Suction | 77 | | | | | | | | | | 77 | | | |
| Defibrillators Lifecycle Replacement | | | | 1,100 | | | | | | | 1,100 | | | |
| Emergency Medical Bags | 51 | | | | | | | | | | 51 | | | |
| Feasibility Study - Flemingdon Station | 72 | | | | | | | | | | 72 | | | |
| Feasibility Study of Fire Academy | 194 | | | | | | | | | | 194 | | | 194 |
| Fire Prevention Technology Integration | 62 | | | | | | | | | | 62 | | | 62 |
| Fireboat Dock Repair (Station 334) | 253 | | | | | | | | | | 253 | | | |
| Flemington Park New Fire Station & Truck | 122 | 6,200 | 8,050 | 1,900 | | | | | | | 16,272 | | | 16,272 |
| HUSAR Building Expansion | 6 | | | | | | | | | | 6 | | | 6 |
| Heavy Duty Vehicle Column Lifts (Replacement) | | 71 | 78 | 170 | | | | | | 301 | 620 | | | |
| Helmet Replacement | | 2,000 | | | | | | | | | 2,000 | | | |
| Lifecycle Replacement of SCBA | | 3,500 | 3,500 | 3,500 | | | | | | | 10,500 | | | |
| Mass Spectrometer CBRNE Equipment | 646 | 194 | | | | | | | | | 840 | | | |
| Minor Building Repair Need | 334 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,234 | | | 1,234 |
| Mobile Driver Simulator | 27 | | | | | | | | | | 27 | | | |
| Mobile Radios Lifecycle Replacement | | | | 2,700 | | | | | | | 2,700 | | | |
| New Highrise Truck | | | 3,300 | | | | | | | | 3,300 | | | |
| Personal Protection Equipment Replacement | 4,234 | 3,287 | | | | 5,000 | 5,000 | | | | 17,521 | | | |
| REPLACEMENT OF PORTABLE RADIOS | 1,310 | | | | 5,050 | | | | | | 6,360 | | | |
| Remotely Piloted Aircraft System (RPAS) | 254 | | | | | | | | | | 254 | | | |
| Replacement of CBRNE Equipment | | | 500 | | | | | | | | 500 | | | |
| Replacement of Fire Apparatus Exhaust System | 566 | | | | | | | | | | 566 | | | |
| Replacement of HUSAR Equipment | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 500 | | | |
| The purchase of gas metres for fire investigators | | | | 250 | | | | | | | 100 | | | |
| Thermal Imaging Cameras | | | | | | | | | 300 | | 550 | | | |
| Toronto Fire Services Security Program | 677 | 355 | 150 | 150 | 250 | 250 | 250 | 150 | 150 | | 2,382 | | | |
| Toronto Radio Infrastructure Project (TRIP) | 5,101 | 3,948 | 1,008 | 1,204 | | | | | | | 11,261 | | | |
| Training Simulators and Facilities Rehabilitation | 123 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,023 | | | |
| Total Expenditures (including carry forward from 2025) | 14,812 | 20,620 | 17,686 | 15,024 | 5,500 | 5,600 | 500 | 800 | 500 | 551 | 81,593 | 50,805 | 14,254 | 16,534 |

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

| Projects (In \$000s) | 2026 Budget | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan | 2031 Plan | 2032 Plan | 2033 Plan | 2034 Plan | 2035 Plan | Total 2026 Cash Flow and FY Commitments | Previously Approved | Change in Scope | New with Future Year |
|--|---------------|---------------|---------------|--------------|------------|------------|------------|------------|------------|-----------|---|---------------------|-----------------|----------------------|
| 45mm and 65mm Jacketed Fire Hose Upgrade | 135 | | | | | | | | | | 135 | 135 | | |
| Breathing Air Compressor Replacement | 169 | | | | | | | | | | 169 | 169 | | |
| CAD Upgrade | 349 | 315 | | | | | | | | | 664 | 664 | | |
| Compact Powered Suction | 77 | | | | | | | | | | 77 | 77 | | |
| Emergency Medical Bags | 51 | | | | | | | | | | 51 | 51 | | |
| Feasibility Study - Flemington Station | 72 | | | | | | | | | | 72 | 72 | | |
| Feasibility Study of Fire Academy | 194 | | | | | | | | | | 194 | 194 | | |
| Fire Prevention Technology Integration | 62 | | | | | | | | | | 62 | 62 | | |
| Fireboat Dock Repair (Station 334) | 253 | | | | | | | | | | 253 | 253 | | |
| Flemington Park New Fire Station & Truck | 122 | 6,200 | 8,050 | 1,900 | | | | | | | 16,272 | 16,272 | | |
| HUSAR Building Expansion | 6 | | | | | | | | | | 6 | 6 | | |
| Heavy Duty Vehicle Column Lifts (Replacement) | | 71 | 78 | 170 | | | | | | | 319 | 319 | | |
| Helmet Replacement | | 2,000 | | | | | | | | | 2,000 | 2,000 | | |
| Lifecycle Replacement of SCBA | | 3,500 | 3,500 | 3,500 | | | | | | | 10,500 | | 10,500 | |
| Mass Spectrometer CBRNE Equipment | 646 | 194 | | | | | | | | | 840 | 840 | | |
| Minor Building Repair Need | 334 | 100 | 100 | | | | | | | | 534 | 234 | 300 | |
| Mobile Driver Simulator | | 27 | | | | | | | | | 27 | 27 | | |
| New Highrise Truck | | | 3,300 | | | | | | | | 3,300 | | 3,300 | |
| Personal Protection Equipment Replacement | 4,234 | 3,287 | | | | | | | | | 7,521 | 2,728 | 4,793 | |
| REPLACEMENT OF PORTABLE RADIOS | 1,310 | | | | | | | | | | 1,310 | 1,310 | | |
| Remotely Piloted Aircraft Systems (RPAS) | 254 | | | | | | | | | | 254 | | 254 | |
| Replacement of Fire Apparatus Exhaust System | 566 | | | | | | | | | | 566 | 566 | | |
| Replacement of HUSAR Equipment | 50 | | | | | | | | | | 50 | | 50 | |
| Thermal Imaging Cameras | | | 250 | | | | | | | | 250 | 250 | | |
| Toronto Fire Services Security Program | 677 | 355 | 150 | 150 | 250 | 250 | 250 | 150 | 150 | | 2,382 | 2,382 | | |
| Toronto Radio Infrastructure Project (TRIP) | 5,101 | 3,948 | 1,008 | 1,204 | | | | | | | 11,261 | 4,580 | 6,681 | |
| Training Simulators and Facilities Rehabilitation | 123 | | | | | | | | | | 123 | 23 | 100 | |
| Total Expenditure (including carry forward) | 14,812 | 19,970 | 16,436 | 6,924 | 250 | 250 | 250 | 150 | 150 | | 59,192 | 33,214 | 11,474 | 14,504 |

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

| Projects (In \$000s) | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan | 2031 Plan | 2032 Plan | 2033 Plan | 2034 Plan | 2035 Plan | 2027-2035 Total | Health and Safety/Legislated | SOGR | Service Improvement and Growth |
|---|------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|-----------------|------------------------------|--------------|--------------------------------|
| Breathing Air Compressor Replacement | | | 100 | | 100 | | | 100 | | 300 | 300 | | |
| Defibrillators Lifecycle Replacement | | 1,100 | | | | | | | | 1,100 | 1,100 | | |
| Heavy Duty Vehicle Column Lifts (Replacement) | | | | | | | | | 301 | 301 | 301 | | |
| Minor Building Repair Need | | | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 700 | 700 | | |
| Mobile Radios Lifecycle Replacement | | | 2,700 | | | | | | | 2,700 | 2,700 | | |
| Personal Protection Equipment Replacement | | | | 5,000 | 5,000 | | | | | 10,000 | 10,000 | | |
| REPLACEMENT OF PORTABLE RADIOS | | | 5,050 | | | | | | | 5,050 | 5,050 | | |
| Replacement of CBRNE Equipment | 500 | | | | | | | | | 500 | 500 | | |
| Replacement of HUSAR Equipment | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 450 | 450 | | |
| The purchase of gas metres for fire investigators | | | | | | | 100 | | | 100 | 100 | | |
| Thermal Imaging Cameras | | | | | | | 300 | | | 300 | 300 | | |
| Training Simulators and Facilities Rehabilitation | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 900 | 900 | | |
| Total Expenditures (including carry forward from 2025) | 650 | 1,250 | 8,100 | 5,250 | 5,350 | 250 | 650 | 350 | 551 | 22,401 | 20,801 | 1,600 | |

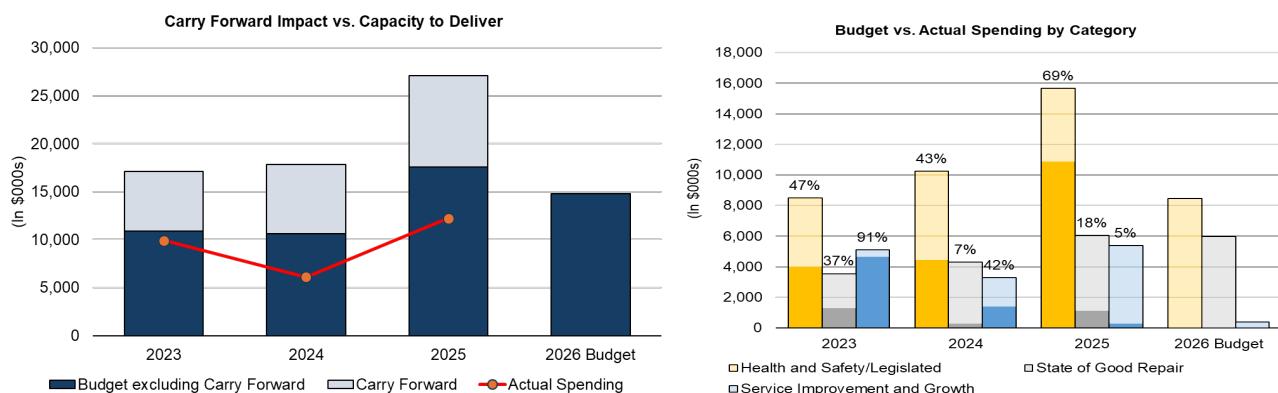
Appendix 6

Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-Year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan.

Chart 3 – Capacity to Deliver



Impact of Capacity to Deliver Review on the 10-Year Plan

- Toronto Fire Services' actual spending over the previous five years, from 2021-2025, has averaged \$8.270 million per year or 44%.
- The projected spending for 2025 is \$12.245 million or 45% of the 2025 Capital Budget. Challenges in spending are mainly due to coordination with other partners, changes in project priorities, and procurement delays.
- Based on a review of historical capital spending and an assessment of delivery capacity, \$13.144 million in capital spending originally planned for 2025 has been deferred to later years—\$5.183 million to 2026 and \$7.961 million to 2027 and future years. Adjustments to the 10-Year Capital Plan are summarized below:
 - The Flemingdon Park New Fire Station and Truck project deferred \$0.100 million to 2026, \$2.850 million to 2027, and \$1.900 million to 2029. The design work is delayed due to discussions with Toronto Catholic District School Board (TCDSB) regarding an agreement on shared parking, multi-sport court, and other improvements. The expected completion shifted from 2027 to 2029.
 - The Toronto Radio Infrastructure Project (TRIP) deferred \$1.184 million to 2026, \$1.100 million to 2027, \$0.800 million to 2028, and \$0.996 million to 2029 due to revised priorities and capacity to spend.
 - The Replacement of Portable Radios project deferred \$1.310 million to 2026 for the planned purchase of APX Portable 2-way Radios for compatibility evaluation.
 - The CAD Upgrade project deferred \$0.223 million to 2026 and \$0.315 million to 2027 due to vendor issues which delayed the project.
 - The Minor Building Repair, Security Upgrade, Feasibility Study for Fire Academy, Fireboat Dock Repair, and Replacement of Fire Apparatus Exhaust System projects deferred a cumulative total of \$1.499 million to 2026 due to procurement issues.
 - Funding for various fire safety, technology and training equipment projects totalling \$0.867 million was deferred to 2026 based on capacity to spend.

Appendix 7

Summary of Capital Delivery Constraints

| Projects | Total Project Cost | Non Debt Funding | Debt Required | Cash Flow (In \$ Thousands) | | | | | | | | | |
|---|--------------------|------------------|----------------|-----------------------------|--------------|---------------|---------------|---------------|---------------|---------------|--------|------|---------------|
| | | | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
| NOT INCLUDED | | | | | | | | | | | | | |
| Training Capacity Enhancements | 1,725 | | 1,725 | | 1,725 | | | | | | | | |
| Toronto Radio Infrastructure Program (TRIP) | 110,000 | | 110,000 | | | | 500 | 22,000 | 54,500 | 33,000 | | | |
| New Fire Station and Trucks-Woodbine | 21,848 | 11,798 | 10,050 | | | | | | | 10,924 | 10,924 | | |
| New Fire Station and Trucks-Christie | 21,420 | 11,568 | 9,852 | | | | | | 10,710 | 10,710 | | | |
| Fire Academy Expansion | 90,205 | 24,355 | 65,850 | | | | 18,041 | 18,041 | 18,041 | 18,041 | 18,041 | | |
| New Fire Station and Trucks-Lower Don Lands | 23,649 | 12,770 | 10,879 | | | | | | | | | | 23,649 |
| Total Needs Constraints (Not Included) | 268,847 | 60,491 | 208,356 | | 1,725 | 18,541 | 40,041 | 83,251 | 72,675 | 28,965 | | | 23,649 |

In addition to the 10-Year Capital Plan of \$81.6 million, staff have also identified \$268.8 million in capital delivery constraints for Fire Services as reflected in the table above. These projects are substantial in scope and will require significant capital investment with additional debt funding to proceed. These projects will be included on the list of Capital Delivery Constraints to be considered with other City priorities in future year budget processes. Key projects include:

- Training Capacity Enhancements: Funding to purchase 4 portable classrooms to meet mandatory Ontario Regulation 343/22 obligations and continue to graduate operations firefighter recruits to maintain adequate and effective fire protection services.
- Toronto Radio Infrastructure Project (TRIP): Represents the City's most critical infrastructure by providing first responder communication capabilities that enable emergency response. The anticipated end of life for TRIP is approaching as the existing contract will expire in 2029. Funding is required as early as 2028 to ensure adequate time is available to allow for migration and enhanced capabilities in the next version of TRIP.
- New Fire Station and Trucks-Woodbine: Funding for the construction of a new fire station, the purchase of two new fire apparatus, and the addition of a fire prevention office to address the service gap in the Woodbine Racetrack area at Highway 27 and Rexdale.
- New Fire Station and Trucks-Christie: Funding for a stand-alone station based on the projected timing of the Christie redevelopment, two new fire trucks and a new fire prevention office.
- Fire Academy Expansion: Expansion and/or relocation of the Eastern Ave Training Academy to address capacity and functionality limitations associated with the current facility and better serve the Division's training needs.
- New Fire Station and Trucks-Lower Don Lands: A new fire station, two new fire trucks, and a new fire prevention office to provide growth-related emergency community infrastructure to the area based on redevelopment plans for the Port Lands.

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

| | | Total Contributions | 1,827.4 | 1,827.4 |
|--|--|--|------------------|------------------|
| | | *Withdrawals (-) | | |
| | | Operating Budget | | |
| | | Sub-Total Operating Withdrawals | 0.0 | 0.0 |
| | | Capital Budget and Plan | | |
| | | <i>Fire Services</i> | (4,509.0) | (1,687.0) |
| | | Sub-Total Capital Budget and Plan Withdrawals | (4,509.0) | (1,687.0) |
| | | | | |
| | | | | |
| | | | | |

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

While some years are showing a negative ending balance, it is anticipated that one time funding injection/ changing priorities and revised expenditures will adjust the balance.

| Reserve Account | Reserve/Reserve Fund Name | Inflow/Outflow/Balance | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-----------------|--|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| XQ1020 | Vehicle Reserve - Fire Equipment (\$000) | Opening Balance | 2,682.9 | 1.3 | 141.7 | 869.1 | (2,741.5) | (4,514.1) | (6,386.7) | (4,559.3) | (2,731.9) | (1,004.5) |
| | | *Contributions (+) | | | | | | | | | | |
| | | <i>Fire Services</i> | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 | 1,827.4 |
| | | Total Contributions | 1,827.4 | 1,827.4 |
| | | *Withdrawals (-) | | | | | | | | | | |
| | | Operating Budget | | | | | | | | | | |
| | | Sub-Total Operating Withdrawals | 0.0 | 0.0 |
| | | Capital Budget and Plan | | | | | | | | | | |
| | | <i>Fire Services</i> | (4,509.0) | (1,687.0) | (1,100.0) | (5,438.0) | (3,600.0) | (3,700.0) | 0.0 | 0.0 | (100.0) | 0.0 |
| | | Sub-Total Capital Budget and Plan Withdrawals | (4,509.0) | (1,687.0) | (1,100.0) | (5,438.0) | (3,600.0) | (3,700.0) | 0.0 | 0.0 | (100.0) | 0.0 |
| | | Total Withdrawals | (4,509.0) | (1,687.0) | (1,100.0) | (5,438.0) | (3,600.0) | (3,700.0) | 0.0 | 0.0 | (100.0) | 0.0 |
| | | Interest Income | | | | | | | | | | |
| | | Closing Balance | 1.3 | 141.7 | 869.1 | (2,741.5) | (4,514.1) | (6,386.7) | (4,559.3) | (2,731.9) | (1,004.5) | 822.9 |

Appendix 9

Glossary

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

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

Capacity to Deliver Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

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

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

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

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

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

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

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

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

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

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

Tax-Supported Budget: Budget funded by property taxes.

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