

2021 Program Summary

Toronto Fire Services

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

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 83 fire stations and 8 support facilities to support service delivery. On an annual basis, TFS responds to more than 133,000 emergency incidents, inspects 100% of TCHC multi-unit residential properties, and responds to 100% of complaints and requests for Fire Code inspections.

Why We Do It

Timely and effective emergency response to mitigate injuries, economic loss and save lives.

Buildings and public venues comply with fire safety standards in order to protect the lives and properties of people in Toronto.

Fire incidents in Toronto are prevented 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.

What Service We Provide

Fire Rescue & Emergency Response

Who We Serve: Individuals facing imminent injury or threat to their lives or property.

What We Deliver: Through life saving and protection services, victims of emergency incidents are provided basic life support, fire suppression, specialized rescues and large scale emergency response.

How Much Resources (2021 gross operating budget): \$474.3 million

Fire Prevention Inspection & Enforcement

Who We Serve: Building owners, building occupants, adjacent property owners, citizens logging fire-related safety concerns, and the public.

What We Deliver: Property owners are required to adhere to fire safety legislation and regular fire inspections of new and existing buildings help owners ensure that buildings stay compliant with the provincial safety codes.

How Much Resources (2021 gross operating budget): \$28.6 million

Fire Safety Education

Who We Serve: Residents, businesses and institutions, such as schools.

What We Deliver: Community awareness programs, such as Alarm for Life program for residential smoke and carbon monoxide alarms, school fire safety programs and other public campaigns to reduce the risk to life and property through education.

How Much Resources (2021 gross operating budget): \$6.5 million

Budget at a Glance

OPERATING BUDGET

\$ Millions	2021	2022	2023
Revenues	\$20.8	\$20.8	\$20.8
Gross Expenditures	\$509.4	\$529.9	\$536.4
Net Expenditures	\$488.6	\$509.1	\$515.6
Approved Positions	3,191.3	3,191.3	3,212.3

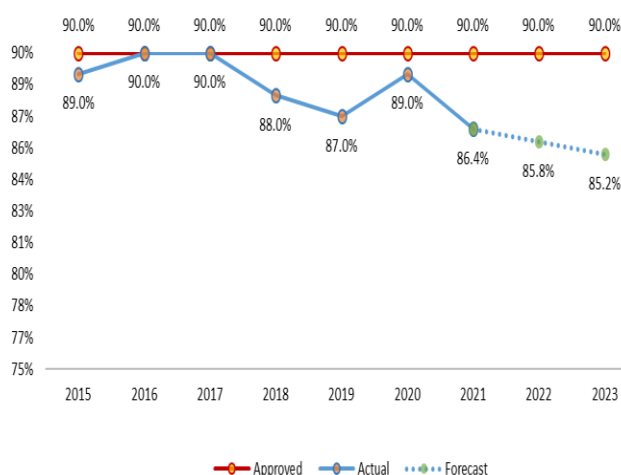
10-YEAR CAPITAL PLAN

\$ Millions	2021	2022-2030	Total
Gross Expenditures	\$19.4	\$27.1	\$46.4
Debt	\$5.7	\$13.9	\$19.6

Note: Includes 2020 carry forward funding to 2021

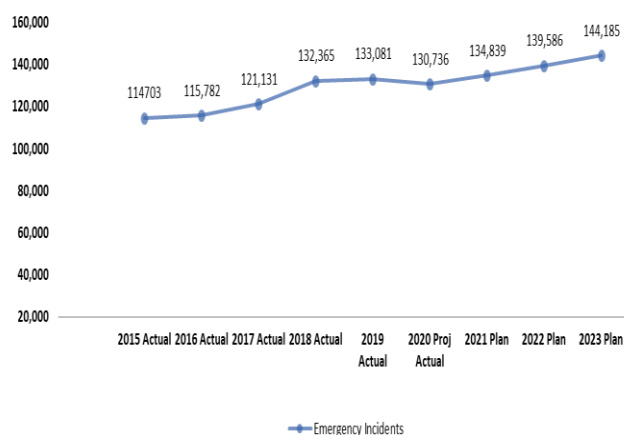
How Well We Are Doing – Behind the Numbers

Effective Firefighting Force(10:24 min)-90% of the Time



- Effective Firefighting Force is the time interval from emergency call acknowledgement to arrival of the initial number of personnel required for safe and effective firefighting operations
- TFS continues to expect future challenges in maintaining performance standards due to city growth and densification resulting in increased travel times.
- 2020 represents an anomaly due to decreased travel times related to COVID shut downs and much lighter traffic patterns for a significant portion of the year. In the absence of COVID, the downward trend in achieving EFF is expected to continue. City strategies for dealing with COVID such as CafeTO and ActiveTO may have a further impact on travel time in 2021.
- A redeployment review deferred from 2020 and now planned for 2021 will ensure the best and most efficient use of resources to further reduce service gaps.

Emergency Incidents



- Emergency incidents include TFS's response to all types of emergencies including fires, emergency medical incidents, all types of rescue (water, high-angle), and specialized services including hazardous materials.
- Although the overall trend indicates increasing call volumes in each year moving forward, 2020 represents an anomaly due to COVID-19, which has had a tremendous effect of the number and types of emergency calls run by TFS. As of December 2, 2020, overall call volume was down by 7.0%, although the number of emergency calls for fires was up 16.4%, which is reflective of people staying home.
- Public Education efforts have been focussed on on-line social media channels, dealing with the most common causes of fires in recent months.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Fire Rescue & Emergency Response	Effective firefighting force within 10:24min 90% of the time	88%	87%	90%	89%	90%	90%	●
Fire Rescue & Emergency Response	Extent of Fire Spread - % of fires contained to room of origin	86.7	87.2	87.2	84.7	83.5	83.5	●
Service Level Measures								
Fire Rescue & Emergency Response	Total response time within 6:24min 90% of time	82%	81%	90%	80%	90%	90%	●
Fire Rescue & Emergency Response	% responding crew turn-out time within 1:20 mins per NFPA 1710	46%	51%	90%	49%	90%	90%	●
Fire Prevention, Inspection & Enforcement	% of TCHC multi-units residential properties inspected annually		New in 2020	100%	100%	100%	100%	●
Fire Prevention, Inspection & Enforcement	% of vulnerable occupancy inspections conducted annually		New in 2020	100%	100%	100%	100%	●
Fire Safety Education	# Elementary School presentations conducted annually/ total planned	146% (2,109/1,440)	100% (1,800/1,800)	1,825	24% * (433/1,825)	900**	1,843	●
Other Measures*								
Fire Rescue & Emergency Response; Fire Prevention, Inspection & Enforcement; Fire Safety Education	Residential fire related civilian fatalities per 100,000 population*	0.37	0.40	0.40	0.40	0.39	0.39	●
Fire Rescue & Emergency Response	Total Fire Cost per Staffed In-Service Vehicle Hour**	\$470	\$492	\$522	\$522	\$554	\$588	●

* MBN measures used to compare to other municipalities – these measures are not “owned” by TFS.

** Targets for 2021 and 2022 are based on current deployment model, which is under review.

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> COVID-19 has resulted in the following unbudgeted costs for TFS of \$0.258 million net: <ul style="list-style-type: none"> \$0.615 million additional salaries and benefits mainly in overtime required to provide timely response due to COVID-19. \$1.113 million in additional costs required to purchase Personal Protective Equipment for TFS personnel including reusable masks, surgical masks, gloves, and sanitizers. \$0.025 million in costs related to the lump sum payment to permanent staff who were eligible to retire under the Voluntary Separation Program. \$1.495 million savings resulting from delays in hiring due to COVID-19 and the hiring slow down process. 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> The 2021 COVID-19 impact is projected to be in line with Fire's 2020 experience. <ul style="list-style-type: none"> \$0.615 million additional salaries and benefits mainly in overtime required to provide timely response due to COVID-19. \$1.113 million in additional costs required to purchase Personal Protective Equipment for TFS personnel including reusable masks, surgical masks, gloves, and sanitizers. \$0.062 million projected cost savings in salaries and benefits due to the Voluntary Separation Program. \$0.266 million savings from cancellation of non-union progression pay. \$2.405 million savings resulting from delays in hiring due to COVID-19 and the hiring slow down process.
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> As a result of COVID-19 and delays in the coordination of procurement activities, Toronto Fire Services re-casted its 2021 Capital Budget: <ul style="list-style-type: none"> \$0.1 million in cancellation of the Training Simulators/Facilities project. \$4.0 million for 3 Dohme Ave facility rehabilitation project due to the repurposing of capital funding. \$0.4 million in Particulate Hood carried forward into 2021. \$0.6 million from the cancellation of the Training Facilities Needs Assessment project due to slow down of projects funded by Capital from Current a potential offset to COVID-19 financial impacts 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> The 2021 capital projects and cash flows have been reviewed and re-casted as required to align cash flows with the capital project's readiness to proceed.
<p>Service Level Changes</p> <ul style="list-style-type: none"> TFS will continue to review Service Levels to reflect changes as required to meet ongoing community needs. Changes were more in the way services are provided, not in the service levels themselves. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> TFS will continue to review Service Levels to reflect changes as required to meet ongoing community needs. Changes expected more in the way services are provided, not in the service levels themselves.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Adapted service provision to deal with responses during a pandemic, resulting in very few infections amongst TFS staff. Implemented a comprehensive program using TFS Designated Officers to assist in contact tracing and recommendations regarding isolation, testing and work protocols.
- Maintained accredited agency status with the Commission on Fire Accreditation International (CFAI) attained in 2019, following successful submission of the first annual compliance report.
- Realigned internal processes by reorganizing TFS to include Training and Technical Operations under the Operations umbrella, to better support the staff they serve. Launched recruitment process to fill vacancies in Training Officer positions.
- Released the first set of recommendations from the TFS redeployment review, to be implemented in January 2021, to improve response through a realignment of existing resources.
- Acquired G1 adapters for our self-contained breathing apparatus (SCBA) face pieces to ensure staff remained safe from coronavirus in light of a worldwide shortage of PPE. TFS acquired a sufficient number of adaptors, filters, storage cases, and prepared training documents and a training video by May 2020 to ensure no gap in service delivery.
- Public education is being delivered leveraging the use of technology platforms to allow virtual presentation. Routine inspections including high rise buildings continue with necessary PPE, and modifications made to eliminate residential suite inspections unless a serious fire safety threat is present.
- Partnered with Local 3888 executive in three town hall meetings with staff to address issues related to changes in work processes, COVID-19 protocols, and mental health issues, among others.
- Began the rollout of new bunker gear to Operations staff, replacing 10-year-old suits as required by National Fire Protection Association (NFPA) standards. Rollout will be completed in 2021.

Key Challenges and Risks

- Training has reached a critical staffing shortage resulting in grievances, and an inability to meet requirements of Ministry of Labour inspection reports, as well as recommendations from Auditor General's reports, Coroners Inquests, and the recent CFAI accreditation requirements. The Training Division has moved to the Operations portfolio and a hiring process is underway to fill long standing vacancies. Planning is underway to fill gaps associated with possible NFPA certification issues under discussion at the provincial level. Funding will be allocated to meet outstanding training issues using the existing operational salaries and benefits budget.
- The number of WSIB-approved hours of off-duty time for operational staff has increased significantly within the last 5 years, and is projected to continue to increase as the impact of occupational stress injuries, traumatic mental stress; as well as PTSD incidents continue to increase. TFS's complement level does not provide a mechanism to compensate for these absences.
- Increased annual funding levels for fleet replacement were recommended in 2004 but not achieved until 2018. This funding level is no longer sufficient to keep the TFS fleet within NFPA recommended life cycles. Based on the established lifecycle program, TFS currently has a vehicle replacement backlog of approximately \$42.9 million. All vehicles that require replacement range in age from 15-21 years, and have reached the end of their useful life cycle (projected at 12-15 years) according to standards and comparable municipal organizations. Four front-line and 26 spare emergency apparatus are currently beyond their 15 year life-cycle, with one more front line and 10 spare vehicles reaching that milestone in 2020. Many units that require replacement are due to structural issues resulting from an accelerated rate of corrosion and extended in-service use. Currently, nine front line vehicles are on a conditional one year pass on inspection for frame condition. Additionally, a reserve fund to replace the City's only ice-breaking capable fire boat has never been set up.
- The hiring slow-down resulting from COVID-19 is affecting service delivery in many essential areas, including TFS's communications unit; as delays in hiring and subsequently training staff has created an unsustainable strain on resources.

Priority Actions

- Complete hiring process in the Training Division and launch new training initiatives to meet significant outstanding issues with assistance and expertise from the Operations division (described above).
- Complete the redeployment review (delayed by COVID-19) in accordance with the CFAI recommendations and City Council direction by conducting critical task analyses to better align the deployment of resources with the TFS standards of cover, to improve the efficiency and effectiveness of resource deployment.

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2021 Operating Budget for Toronto Fire Services of \$509.387 million gross, \$20.769 million revenue and \$488.617 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Fire Rescue & Emergency Response	474,301.6	19,630.6	454,671.0
Fire Prevention Inspection & Enforcement	28,582.5	1,130.6	27,451.9
Fire Safety Education	6,503.0	8.0	6,495.0
Total Program Budget	509,387.1	20,769.2	488,617.9

2. City Council approve the 2021 staff complement for Toronto Fire Services of 3,191.3 positions comprised of 1.0 capital position and 3,190.3 operating positions.
3. City Council approve 2021 Capital Budget for Toronto Fire Services with cash flows and future year commitments totaling \$35.997 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2022-2030 Capital Plan for Toronto Fire Services totalling \$10.434 million in project estimates as detailed by project in [Appendix 6b](#).

2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection *	2021 Budget	Change v. 2020 Projection	
By Service	\$		\$	\$	\$	%
Revenues						
Fire Rescue & Emergency Responses	21,473.7	19,603.3	21,103.3	19,630.6	(1,472.7)	(7.0%)
Fire Prevention, Inspection & Enforcement	1,971.7	1,130.6	1,130.6	1,130.6		
Fire Safety Education	231.4	8.1	8.1	8.1		
Total Revenues	23,676.8	20,741.9	22,241.9	20,769.2	(1,472.7)	(6.6%)
Expenditures						
Fire Rescue & Emergency Responses	451,055.4	462,201.8	459,632.1	474,301.6	14,669.5	3.2%
Fire Prevention, Inspection & Enforcement	27,501.6	28,770.7	28,430.4	28,582.5	152.1	0.5%
Fire Safety Education	5,975.8	6,400.1	6,228.5	6,503.0	274.5	4.4%
Total Gross Expenditures	484,532.9	497,372.6	494,291.1	509,387.1	15,096.0	3.1%
Net Expenditures	460,856.1	476,630.7	472,049.2	488,617.9	16,568.7	3.5%
Approved Positions	3,212.3	3,192.3	3,192.3	3,191.3	(1.0)	(0.0%)

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$509.387 million gross reflecting an increase of \$15.096 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Increase in salaries & benefits from the Local 3888 Collective Agreement provisions, offset by efficiency savings that include budget adjustments to actual experience.
- Inflationary increase for utilities, maintenance and other non-labour expenditures.
- Non-salary expenditure savings resulting from a Line-by-Line review.
- Resume annual contribution to fleet replacement of \$7.203 million.

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

- **2021 Base Budget of \$488.618 million in net expenditures reflects a \$10.259 million increase from the 2020 Council approved Budget, when excluding \$1.729 million in estimated COVID-19 financial impacts.**

COSTS TO ENHANCE SERVICES

New and Enhanced Service: The 2021 Operating Budget for Toronto Fire Services does not include New and Enhanced Services.

EQUITY IMPACTS OF BUDGET CHANGES

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

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Toronto Fire Service is \$509.387 million gross or 3.1% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers		2019 Actuals	2020 Budget	2020 Projection *	2021 Base Budget	Change Vs. 2020 Projection	
						\$	%
Expenditures							
1	Salaries and Benefits	456,754.1	474,342.6	470,368.0	478,171.0	7,803.0	1.7%
2	Materials & Supplies	9,090.2	9,886.8	10,749.9	11,388.4	638.5	5.9%
3	Equipment	1,009.0	1,299.0	1,579.0	1,299.0	(280.0)	-17.7%
4	Service and Rent	7,560.2	7,937.7	7,687.7	8,267.0	579.3	7.5%
5	Contribution To Reserves	10,070.3	3,893.0	3,893.0	10,246.5	6,353.5	163.2%
6	Other Expenditures	49.1	13.5	13.5	15.2	1.7	12.4%
Total Expenditures		484,532.9	497,372.6	494,291.1	509,387.1	15,096.0	3.1%
Revenues							
1	Provincial Subsidies	842.7	710.0	710.0	710.0		
2	User Fees & Donations	22,367.1	19,789.8	21,289.8	19,789.8	(1,500.0)	-7.0%
3	Draw from Reserve Funds	130.0					
4	Other Revenues (Inc. IDR's)	337.0	242.1	242.1	269.4	27.3	11.3%
Total Revenues		23,676.8	20,741.9	22,241.9	20,769.2	(1,472.7)	-6.8%
Net Expenditures		460,856.1	476,630.7	472,049.2	488,617.9	16,568.7	3.5%
Approved Positions		3,212.3	3,192.3	3,192.3	3,191.3	(1.0)	-0.0%

*2020 Projection based on Q3 Variance Report

Salaries & Benefits: Includes increase in salaries and benefits of \$7.803 million to fund L3888 COLA pressures of 1.5%, step and recognition pay. As mitigation efforts to address COVID-19 financial impacts, these increases have been partially offset by efficiency savings that adjust the 2021 Operating Budget to actual experience.

Materials and Supplies: Include increase of \$0.638 million for cost of cleaning firefighting protective equipment, reflective of an amendment to the existing contract.

Services and Rents: Includes increase of \$0.579 million for escalation in winter maintenance contract.

Contributions to Reserves: Includes increase in the contribution to Vehicle Reserve for replacement vehicles of \$7.203 million as per the adjusted reserve contribution plan approved during the 2020 budget process.

User Fees and Donations: While 2020 projected actuals include over-achieved False Alarm revenues of \$1.5 million, this trend is not expected to continue into 2021, as the redeployment review may result in fewer trucks dispatched to certain types of calls, which will impact false alarm revenues.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
TFS-Changes to reflect actual experience-salaries and benefits	Match to Actuals		(3,216.7)	(3,216.7)				
The Call Back Pilot Project-Cancellation	Other		(2,256.6)	(2,256.6)				
COVID-19-Savings due to hiring slow down policy	Other		(2,405.0)	(2,405.0)				
Remove Merit Pay for Non-Union staff	Other		(266.5)	(266.5)				
Fire Training-Re-Organization	Efficiencies		(118.5)	(118.5)	-1.0		0.0	
Voluntary Separation Program -VSP	Other		(62.1)	(62.1)				
Line by Line Review of non-salary items	Line By Line		(100.0)	(100.0)				
Total Balancing Actions			(8,425.5)	(8,425.5)	-1		0.0	-

The 2021 Operating Budget includes \$8.425 million in gross expenditure reductions as follows:

Call Back Pilot Project Cancellation

- Reduction to reflect the elimination of the Call Back Pilot Program approved in 2020 to backfill staff absences due to WSIB and other related absences; includes \$0.992 million savings from redeploying existing staff to open and operate the new Station B (Downsview) which is projected to be completed by Q4, 2021.

Salaries and Benefits Projected Savings

- Mitigation efforts to address COVID-19 financial impacts include salaries and benefits cost containment from adopting vacancy management strategies, including adjusting the 2021 budget to reflect actual experience, and the cancellation of non-union performance pay.
- Implementing the Voluntary Separation Program.

Training Re-organization:

- A reduction reflecting staffing re-organization to better meet service requirements for staff training.

Line by Line Review:

- A reduction in base expenditures in non-salary costs through efforts to manage continuous cost increases from internal and external sources

Note:

For additional information on 2021 key cost drivers refer to [Appendix 2](#).

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

(\$000s)	2020 Projection *	2021 Budget	2022 Outlook	2023 Outlook
Revenues	22,241.9	20,769.2	20,769.2	20,769.2
Gross Expenditures	494,291.1	509,387.1	529,855.5	536,378.7
Net Expenditures	472,049.2	488,617.9	509,086.3	515,609.5
Approved Positions	3,192.3	3,191.3	3,191.3	3,212.3

*2020 Projection based on Q3 Variance Report

Key drivers

The 2022 Outlook with total gross expenditures of \$529.855 million reflects an anticipated \$20.468 million or 4.0 per cent increase in gross expenditures above the 2021 Operating Budget. The 2023 Outlook expects a further increase of \$6.523 million or 1.2 per cent above the 2022 gross expenditures.

These changes arise from the following:

- **Salaries and Benefits**

Known Salary and Benefit increases resulting from the cost of living allowance for Local 3888 staff, step increases and recognition pay in 2022 & 2023.

- **Operating Impact of Capital**

Added crew (21 positions) in 2023 to staff the new Fire Station Downsview, pending a review of the relocation of an existing crew to run the station in 2022.

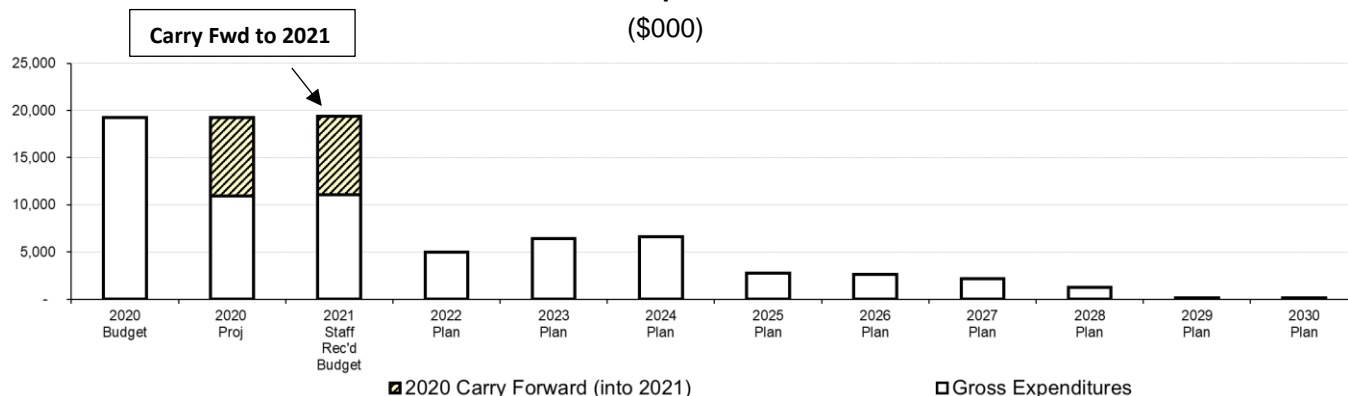
- **Inflationary Impact**

Increase in utilities and fuel costs due to general inflation in 2022 & 2023.

2021 – 2030 CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



			2021 Capital Budget and 2022 - 2030 Capital Plan															Total 10 Year Plan
In \$000's	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021 - 2025	2026- 2030				
	Budget	Projected Actual																
	Gross Expenditures by Project Category:																	
Health & Safety & Legislated	2,828	1,819	3,348	431	3,133	5,584	2,336	2,500	2,050	1,150	50	50	14,832	5,800	20,632			
SOG	6,655	308	8,177	3,435	2,205	1,005	427	100	100	100	100	100	15,249	500	15,749			
Service Improvement & Growth	9,732	4,262	7,840	1,105	1,105								10,050	-	10,050			
Total by Project Category	19,215	6,389	19,365	4,971	6,443	6,589	2,763	2,600	2,150	1,250	150	150	40,131	6,300	46,431			
Financing:																		
Debt	4,943	386	5,719	3,785	2,987	3,767	777	400	1,750	150	150	150	17,035	2,600	19,635			
Reserves/Reserve Funds	2,526	1,377	2,538	81	2,783	2,822	1,986	2,200	400	1,100			10,210	3,700	13,910			
Development Charges	8,846	4,038	9,491	768									10,259	-	10,259			
Provincial													-	-	-			
Federal	123	123	-	337	673								1,010	-	1,010			
Debt Recoverable													-	-	-			
Other1-CFC	2,777	465	1,617										1,617	-	1,617			
Total Financing	19,215	6,389	19,365	4,971	6,443	6,589	2,763	2,600	2,150	1,250	150	150	40,131	6,300	46,431			

Changes to Existing Projects

- The 2021-2030 Capital Budget and Plan reflects a decrease of \$7.323 million.
- Deferral of Station A Woodbine - \$6.523 million to outside of the 10-year plan based on needs assessment.
- Deferral of the Fire Apparatus for Station A Woodbine - \$0.800 million to outside of the 10-year plan based on needs assessment.

New Projects

- The 2021-2030 Capital Plan does not include new projects.






Capital Needs Constraints

- The 2021-2030 Capital Budget and Plan is based Toronto Fire Services' capacity to deliver. The following programs are not included in the 10-year plan:
 - Auto-Extrication Tools -\$0.570 million
 - Various Training Simulators -\$0.360 million
 - HUSAR Building Net Zero Amendment - \$2.1 million
 - Fire Master Plan - \$0.900 million
 - Replacement of Fire Boats -\$15.0 million
 - New Fire Stations - Lower Don Lands & Christie - \$30.4 million
 - Relocation of Fire Academy -\$30.0 million
 - Other equipment-\$8.9 million

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**\$46.4 Million 10-Year Gross Capital Program**

				
New Stations/ Renovations	Information Technology	Vehicles	Communication	Other – SOGR Health & Safety
\$9.8 M 21%	\$4.0 M 9%	\$3.8 M 8%	\$7.8 M 17%	\$21.0 M 45%
New Fire Station; HUSAR Building Expansion; Renovation of 3 Dohme Avenue Facility	Next Generation 911 / Fire Prevention Technology Integration / CAD Upgrade	Fire Apparatus for the new station / High Density Urban Aerial Truck	Lifecycle Replacement of Portable and Mobile Radios	Personal Protective Equipment and Toronto Radio Infrastructure Project (TRIP)

How the Capital Program is Funded

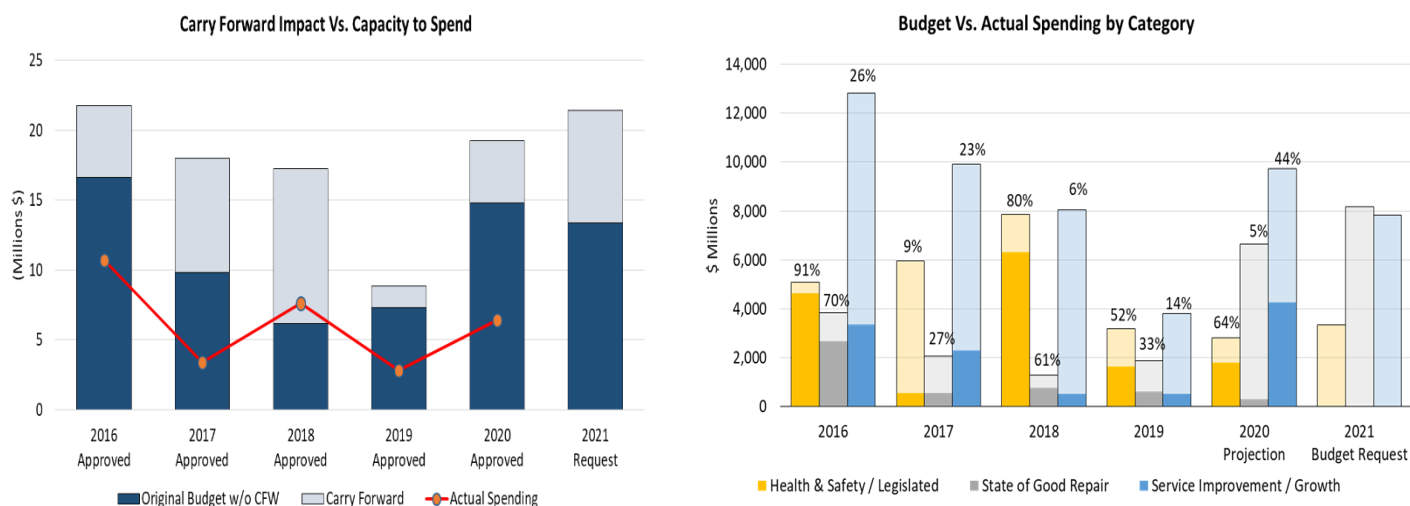
City of Toronto		Federal Funding	
\$45.4 M 98%		\$1.0 M 2%	
Debt	\$ 19.6 M	Grants	\$ 1.0 M
Reserve Draws	\$ 13.9 M		
Development Charges	\$ 10.3 M		
Other	\$ 1.6 M		

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 plan. A review was undertaken to ensure budgets align with Toronto Fire 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, \$2.410 million in capital spending originally cash flowed in 2021/2022 has been advanced to 2020, with an additional \$1.105 million deferred to 2023. Two projects were cancelled totalling \$7.323 million and removed from the 10 year plan.

Adjustments to the Capital Plan are noted below:

- Funding for Station B (Downsview): \$1.590 million was accelerated from 2021 to 2020 as construction is ahead of schedule.
- Funding for The Personal Protection Equipment Replacement: \$0.820 million was accelerated from 2021 and 2022 to 2020 as the project is advancing to mitigate delays from COVID-19.
- Funding for the HUSAR Building Expansion was recast based on the capacity to spend review, reflecting the following changes: \$1.105 million in 2021 was deferred to 2022, and funding of \$1.105 million in 2022 was deferred to 2023. The projected completion date has been changed from Q1 2022 to Q1 2023.
- Funding of \$6.523 million for the Station (A) Woodbine project and \$0.800 million for the Station (A) Woodbine Fire Apparatus project are removed from the 10-Year Capital Plan. Based on a reassessment of the performance analytics, TFS is recommending the deferral of the Woodbine station and corresponding fire apparatus projects to outside of the 10-year plan, given that community development has not occurred as planned, while other areas of the City are experiencing growth and require resources.

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG –N/A

TFS's State of Good Repair backlog and ongoing maintenance is managed by Corporate Real Estate Management's (CREM) State of Good Repair program and is included in the 2020 Capital Budget for CREM.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

The 10-Year Budget and Capital Plan will impact future year Operating Budgets by \$3.464 million net over the 2021-2030 period, primarily due to the addition of a new fire crew to staff and operate Station B Downsview, 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														
Station B - Downsview			85		2,469	21.0					2,554	21.0		
Fire Prevention Technology Integration			125								125			
Fire Prevention Office Space Accommodation (3 Dohme)			140								140			
Next Generation 911 Project			65								65			
Toronto Radio Infrastructure Project (TRIP)			255		245		40				540			
Sub-Total: Previously Approved	-	-	670	-	2,714	21	40	-	-	-	3,424	21.0		
New Projects - Future Years														
CAD Update					25		15				40			
Sub-Total: New Projects - Future Years	-	-	-	-	25	-	15	-	-	-	40			
Total (Net)			670		2,739	21.0	55				3,464	21.0		

Previously Approved projects

- The Fire Prevention Technology Integration project will require funding in 2022 for I&T maintenance / licensing requirements.
- The 21 firefighter positions for Station B-Downsview were originally approved in 2018, but as the project completion was delayed the positions were deleted in the 2020 Operating Budget. TFS is recommending the relocation of an existing crew to staff the Downsview Fire Station in Q4 2021. The impact of relocating the crew on Total Response Time, Effective Fire Fighting Force and containing fires to the room of origin will be measured throughout 2022 and reported during the 2023 budget process.
- The Fire Prevention Office Space Accommodation (3 Dohme) project will require funding for utilities and maintenance costs commencing in 2022.
- Next Generation 911 project will require funding for I&T maintenance costs in 2022.
- Toronto Radio Infrastructure Project (TRIP) project will require additional operating funds commencing in 2022 for annual fees that provide access and management of security provisioning capabilities.

APPENDICES

Appendix 1

COVID-19 Financial Impact – Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Expenditure Increase						
Salaries & Benefits		615.6	615.6		615.6	615.6
Material Supplies/Equipment		1,113.1	1,113.1		1,113.1	1,113.1
Sub-Total		1,728.7	1,728.7		1,728.7	1,728.7
Savings due to Management Actions						
COVID-19-Savings due to hiring slow down policy		(1,495.0)	(1,495.0)		(2,405.0)	(2,405.0)
Cancellation of Non-Union progression pay					(266.5)	(266.5)
VSP-Voluntary Separation Program -Payout Cost		24.6	24.6			
VSP-Voluntary Separation Program -Savings					(62.1)	(62.1)
Sub-Total		(1,470.4)	(1,470.4)		(2,733.6)	(2,733.6)
Total COVID-19 Impact		258.3	258.3		(1,004.9)	(1,004.9)

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	241.7	842.7	710.0	710.0	710.0		
Federal Subsidies							
User Fees & Donations	19,897.7	22,367.1	19,789.8	21,289.8	19,789.8	(1,500.0)	(7.0%)
Transfers From Capital	12.7						
Sundry and Other Revenues	709.2	467.0	242.1	242.1	269.4	27.3	11.3%
Inter-Divisional Recoveries							
Total Revenues	20,861.3	23,676.8	20,741.9	22,241.9	20,769.2	(1,472.7)	(6.6%)
Salaries and Benefits	441,938.3	456,754.1	474,342.6	470,368.0	478,171.0	7,803.0	1.7%
Materials & Supplies	9,732.8	9,090.2	9,886.8	10,749.9	11,388.4	638.5	5.9%
Equipment	826.8	1,009.0	1,299.0	1,579.0	1,299.0	(280.0)	(17.7%)
Service and Rent	6,471.9	7,560.2	7,937.7	7,687.7	8,267.0	579.3	7.5%
Contribution To Capital	10,175.2	10,070.3	3,893.0	3,893.0	10,246.5	6,353.5	163.2%
Contribution To Reserves/Reserve Funds							
Other Expenditures	40.5	49.1	13.5	13.5	15.2	1.7	12.4%
Inter-Divisional Charges							
Total Gross Expenditures	469,185.5	484,532.9	497,372.6	494,291.1	509,387.1	15,096.0	3.1%
Net Expenditures	448,324.2	460,856.1	476,630.7	472,049.2	488,617.9	16,568.7	3.5%
Approved Positions	3,214.3	3,212.3	3,192.3	3,192.3	3,191.3	(1.0)	(0.0%)

* 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		Infrastructure and Development Services Program - Fire Services	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
2021 Staff Recommended Base Budget Before Service Changes:			509,505.6	20,769.2	488,736.4	3,192.30	20,512.5	6,525.9
22407		Fire Training - Re-Organisation						
51	No Impact	Description: Through delimiting two (2) vacant Caption positions, Toronto Fire Services (TFS) is reconfiguring the existing complement and creating one (1) District Chief position in the newly formed Academic Standards and Evaluations (AS&E) section, which will provide records management for training courses and certifications for TFS. The District Chief position will supervise, direct and provide guidance to three (3) existing staff who will be reassigned to the new section. This reconfiguration will result in net saving of \$0.119 million. Service Level Impact: Not having dedicated staff to provide proper record keeping has resulted in a lack of consistency in program's records management, and made it difficult for the program to be compliant with documentation requirements. This reorganization will improve TFS's records management accountability by providing the capacity for the program to document all program training, and, as a result, will bring the program into compliance with the recommendations from the Auditor General's Report, Toronto Fire Services – Improving the Administration and Effectiveness of Firefighter Training and Recruitment (2013); the Brent and Kendall Inquest (2017); the Commission on Fire Accreditation International (CFAI); and Supporting Ontario's First Responders Act (Bill 163). Equity Statement: There are no equity impacts from the implementation of this efficiency. Service: Fire Rescue & Emergency Response Total Staff Recommended Changes:						
			(118.5)	0.0	(118.5)	(1.00)	(44.1)	(2.7)
Staff Recommended Service Changes:			(118.5)	0.0	(118.5)	(1.00)	(44.1)	(2.7)
Summary:								
Staff Recommended Service Changes:			(118.5)	0.0	(118.5)	(1.00)	(44.1)	(2.7)
Staff Recommended Base Budget:			509,387.1	20,769.2	488,617.9	3,191.30	20,468.4	6,523.2

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
FR001	Personal Protection Equipment Replacement	2,380			100	1,900	2,200	400				6,980	6,980		
FR002	Firefighting Particulate Hoods (PPE)	410										410	410		
FR003	Defibrillators Lifecycle Replacement								1,100			1,100	1,100		
FR004	Breathing Air Compressor Replacement	158	81	83	84	86						492	492		
FR005	Next Generation 911 Project	350										350	350		
FR006	Mobile Radios Lifecycle Replacement-2023			2,700								2,700	2,700		
FR007	Replacement of Portable Radios				5,050							5,050	5,050		
FR008	Thermal Imaging Cameras		300	300	300	300	250					1,450	1,450		
FR009	Replacement of CBRNE Equipment							500				500	500		
FR010	The purchase of gas metres for fire investigators							100				100	100		
FR011	Helmet Replacement							1,000				1,000	1,000		
FR012	Replacement of HUSAR Equipment	50	50	50	50	50	50	50	50	50	50	500	500		
FR013	Training Simulators and Facilities Rehabilitation	100	100	100	100	100	100	100	100	100	100	1,000		1,000	
FR014	Fire Preven-Office Space Accommodation (3 Dohme)	4,300										4,300	4,300		
FR015	CAD Upgrade	930	1,030									1,960	1,960		
FR016	Toronto Radio Infrastructure Project (TRIP)	2,847	2,305	2,105	905	327						8,489	8,489		
FR017	Fire Prevention Technology Integration	1,667										1,667			1,667
FR018	Operational BI Data Architecture Modernization	77										77			77
FR019	Station B -Downsview	2,296										2,296			2,296
FR020	HUSAR Building Expansion		1,105	1,105								2,210			2,210
FR021	Fire Apparatus for Station B(Downsview)	800										800			800
FR022	High Density Urban Aerial Truck	3,000										3,000			3,000
Total Expenditures (including carry forward from 2020)		19,365	4,971	6,443	6,589	2,763	2,600	2,150	1,250	150	150	46,431	20,632	15,749	10,050

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
FR001	Personal Protection Equipment Replacement	2,380										2,380	2,380		
FR002	Firefighting Particulate Hoods (PPE)	410										410	410		
FR004	Breathing Air Compressor Replacement	158										158	78		80
FR005	Next Generation 911 Project	350										350	350		
FR006	Mobile Radios Lifecycle Replacement-2023			2,700								2,700	2,700		
FR007	Replacement of Portable Radios				5,050							5,050	5,050		
FR012	Replacement of HUSAR Equipment	50										50			50
FR013	Training Simulators and Facilities Rehabilitation	100										100			100
FR014	Fire Preven-Office Space Accommodation (3 Dohme)	4,300										4,300	4,300		
FR015	CAD Upgrade	930	1,030									1,960			1,960
FR016	Toronto Radio Infrastructure Project (TRIP)	2,847	2,305	2,105	905	327						8,489	8,489		
FR017	Fire Prevention Technology Integration	1,667										1,667	1,667		
FR018	Operational BI Data Architecture Modernization	77										77	77		
FR019	Station B -Downsview	2,296										2,296	2,296		
FR020	HUSAR Building Expansion		1,105	1,105								2,210	2,210		
FR021	Fire Apparatus for Station B(Downsview)	800										800	800		
FR022	High Density Urban Aerial Truck	3,000										3,000	3,000		
Total Expenditure (including carry forward from 2020)		19,365	4,440	5,910	5,955	327	-	-	-	-	-	35,997	33,807	-	2,190

The 2021 Cash Flow and Future Year Commitments as noted in the table above, reflects a sub-set of the 10-Year Capital Plan. This sub-set consists of 2020 and future year cash flow funding estimates for projects that have either previously received Council approval or will require approval in 2021 to begin, continue or complete capital work. This approval will enable Fire Services to begin work and/or commit funding for expenses that may not be incurred until 2022 or future years.





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	SOG	Growth & Improved Service
FR001	Personal Protection Equipment Replacement			100	1,900	2,200	400				4,600	4,600		
FR003	Defibrillators Lifecycle Replacement							1,100			1,100	1,100		
FR004	Breathing Air Compressor Replacement	81	83	84	86						334	334		
FR008	Thermal Imaging Cameras	300	300	300	300	250					1,450	1,450		
FR009	Replacement of CBRNE Equipment						500				500	500		
FR010	The purchase of gas metres for fire investigators						100				100	100		
FR011	Helmet Replacement						1,000				1,000	1,000		
FR012	Replacement of HUSAR Equipment	50	50	50	50	50	50	50	50	50	450	450		
FR013	Training Simulators and Facilities Rehabilitation	100	100	100	100	100	100	100	100	100	900		900	
Total Expenditures		531	533	634	2,436	2,600	2,150	1,250	150	150	10,434	9,534	900	-

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name		2020 Cash Flow			Total Project		Status	Start Date	End Date		On Budget	On Time
		Appr.	YTD Spend	YE Project Spend	Appr. Budget	Life to Date			Planned	Revised		
Program Name: Toronto Fire Services												
Project Name : STATION B - Downsview (STN 144) KEELE / SHEPPARD		3,497	4,607	5,087	11,685	8,908	Significant Delay		Dec-16	Dec-21		
	Comments:	Currently, the construction of Downsview is ahead of schedule due to cooperative weather, favourable site conditions, and governmental clearance for contractors to continue working on essential projects throughout the pandemic, while other construction activities on non-essential builds stopped. An acceleration of \$1.590 million from 2021 to 2020 was approved by Council on December 16 & 17, 2020 to ensure the budgeted cash flow is aligned with the timing of the construction.										
	Explanation for Delay:	The project experienced various delays including a two (2) year delay in land acquisition, issues with tender drawings due to floor plan changes, streetscaping re-design, and receipt of Site Plan Approvals.										
Project Name: STATION A - Woodbine (STN 414)		3,915	23	50	8,342	1,793	Significant Delay		Dec-17			
	Comments:	Based on a reassessment of the performance analytics, TFS is recommending the deferral of the Woodbine station and corresponding fire apparatus projects to outside of the 10-year plan, given that development has not occurred as expected in the area, while other areas of the City are experiencing growth and require resources.										
	Explanation for Delay:	The project is currently on hold.										

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

Appendix 8

Summary of Capital Needs Constraints (In \$ Millions)

Project Description	Total Project Cost	Non-Debt	Debt Required	Cash Flow (in \$000s)									
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
NOT INCLUDED													
Battery Operated Auto-Extrication tools	570		570	570									
Heavy Duty Vehicle Column Lifts (Replacement)	688		688	132		79	79	159		40	40	79	79
45mm and 65mm Jacketed Fire Hose Upgrade	1,030		1,030	1,030									
Mobile Driver Simulator	185		185	185									
Mobile Pump Operations Simulator	115		115	115									
Active Shooter /Hostile Event Response (ASHER) Program													
Rescue Task Force (RTF) Team	390		390	130	130	130							
HUSAR Building Net Zero Amendment	2,100		2,100		2,100								
Renovations of Mechanical Unit Space at Toryork	75		75	75									
Virtual Reality Fire Training Simulator	60		60	60									
15/16" Smooth Bore Nozzles	95		95	95									
Fire Department Connection (FDC) Kit	160		160	160									
Relocation of Fire Academy-Feasibility Study	100		100	100									
Fire Master Plan	900	450	450			50	400				50	400	
Relocation of Fire Academy	30,000		30,000					6,000	6,000	6,000	6,000	6,000	
Replacement of Fire Boats	15,000		15,000							1,500	13,500		
New Fire Station - Christie	9,000	5,850	3,150									4,500	4,500
Self Contained Breathing Apparatus Replacement			6,500										6,500
New Fire Station - Lower Don Lands	21,360	13,884	7,476										21,360
Total Needs Constraints (Not Included)	88,328	20,184	68,144	2,652	2,230	259	479	6,159	6,000	7,540	19,590	10,979	32,439

In addition to the Recommended 10-Year Capital Plan of \$46.4 million, staff have also identified \$88.2 million in capital needs constraints for Fire Services as reflected in the table above.

- **Battery Powered Auto-Extrication Tools:** The purchase of 19 rechargeable battery-powered auto-extrication tools will improve the safety and speed of vehicle and industrial rescues, subway rescues, and confined space rescues.
- **Various Training Simulators :** The purchase of various training simulators (Mobile Pump Operations Simulator; Mobile Driver Simulator; and Virtual Reality Fire Training Simulator) will aid the Technical & Training Operations Division in providing a more effective and efficient method of training TFS firefighters and new recruits.
- **Various Equipment and Upgrades:** Heavy Duty Vehicle Column Lifts (Replacement); 45mm and 65mm Jacketed Fire Hose Upgrade; 15/16" Smooth Bore Nozzles; and Fire Department Connection (FDC) Kit.
- **Active Shooter /Hostile Event Response (ASHER) Program Rescue Task Force (RTF) Team:** To train and equip TFS personnel for a multi-agency Active Shooter/Hostile Event Response (ASHER) Program with a Rescue Task Force (RTF) Team consisting of Toronto Police Services, Toronto Paramedic Services and Toronto Fire Services. The purpose of the team will be to deliver essential emergency and rescue services to the public during a hostile event with a better equipped and more effective coordinated response.
- **HUSAR Building Net Zero Amendment:** Amendment to Toronto HUSAR Building Expansion project to meet net-zero gas emissions requirements.
- **Fire Master Plan:** Funding is required to review and update the Master Fire Plan which provides strategic direction and outlines the planned critical initiatives to be implemented in Fire Services over the next five (5) years toward achieving its strategic objectives.
- **Relocation of Fire Academy:** TFS will be exploring options to relocate the Eastern Ave Training academy to align with the Industrial Yards Consolidation.
- **Replacement of Fire Boats:** The current fire boat, the William Lyon Mackenzie, is available 24/7 and provides critical emergency and ice- breaking services within Toronto Harbour, the adjacent waters of Lake Ontario, and the waterfront areas of Toronto. The vessel was built in 1964, refurbished in 2004, and is expected to reach end of life by 2028. There is no reserve provision in place to fund this replacement.

- *New Fire Station-Christie*: The funding required for a stand-alone station based on the projected timing of the Christie redevelopment.
- *Self-Contained Breathing Apparatus Replacement*: This equipment is the first line of defence required to maintain life-safety for firefighters. By the year 2030, the existing equipment will have been in use for 15 years, and the cylinders will be deemed unusable by Provincial regulation.
- *New Fire Station-Lower Don Lands*: This new fire station, integrated into the base of a mixed-use building, in either Villiers Island or the Mc Cleary District of the Port Lands, and provides growth-related emergency community infrastructure to the area and other areas of the City based on redevelopment plans for the Port Lands

Appendix 9

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

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		4,615.0	3,504.0	4,851.0
Equipment Reserve-Fire	XQ1020			
Withdrawals (-)				
Personal Protection Equipment Replacement		(2,380.0)		
Mobile Radios Lifecycle Replacement				(2,700.0)
Breathing Air Compressor(with CF)		(158.0)	(81.0)	(83.0)
Contributions (+)				
Operating		1,427.0	1,428.0	1,427.0
Total Reserve / Reserve Fund Draws / Contributions		(1,111.0)	1,347.0	(1,356.0)
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		3,504.0	4,851.0	3,495.0

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		6,706.0	3,161.0	9,284.0
Vehicle Reserve-Fire	XQ1017			
Withdrawals (-)		(10,748.0)	(7,283.0)	(7,203.0)
Contributions (+)				
Fleet Replacement-CF deferred from 2020			6,203.0	
Fleet Replacement - ongoing		7,203.0	7,203.0	7,203.0
Total Reserve / Reserve Fund Draws / Contributions		(3,545.0)	6,123.0	-
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		3,161.0	9,284.0	9,284.0

* Based on 9-month 2020 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		30,142.0	14,678.0	18.0
Insurance Reserve Fund	XR1010			
Withdrawals (-)				
Contributions (+)				
Operating		1,616.0	1,616.0	1,616.0
Interest Income		47.0	17.0	4.0
Total Reserve / Reserve Fund Draws / Contributions		1,663.0	1,633.0	1,620.0
Other Program / Agency Net Withdrawals & Contributions		(17,127.0)	(16,293.0)	935.0
Balance at Year-End		14,678.0	18.0	2,573.0

* Based on 9-month 2020 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)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	Total
XR2118 Development Charge Reserve- RF Fire	Beginning Balance	14,580	7,081	8,444	11,281	14,191	17,210	20,138	23,140	26,242	29,447	14,580
	Withdrawals (-)											
	Station B (Downsview) Fire Prevention Office											
	Accommodation 3 Dhome Ave	(2,296)										(2,296)
	HUSAR Building Expansion	(3,395)	(768)									(4,163)
	Downsview Station Apparatus	(800)										(800)
	High Density Urban Aerial	(3,000)										(3,000)
	Total Withdrawals	(9,491)	(768)	-	-	-	-	-	-	-	-	(10,259)
	Contributions (+)											
	Operating	1,969	2,113	2,806	2,805	2,811	2,636	2,662	2,715	2,769	2,824	26,110
	Interest Income	23	18	31	105	208	292	340	387	436	488	2,328
	Total Contributions	1,992	2,131	2,837	2,910	3,019	2,928	3,002	3,102	3,205	3,312	28,438
Other Program/Agency Net Withdrawals and Contributions												-
Balance at Year-End		7,081	8,444	11,281	14,191	17,210	20,138	23,140	26,242	29,447	32,759	32,759

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XQ1017 Vehicle Reserve - Fire Vehicle	Beginning Balance	6,706	3,161	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284
	Withdrawals (-)											
	Ongoing Vehicle Replacement	(10,748)	(7,283)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)
	Total Withdrawals	(10,748)	(7,283)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)	(7,203)
	Contributions (+)											
	Fleet Replacement-CF deferred from 2020		6,203									
	Fleet Replacement - ongoing	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203
	Total Contributions	7,203	13,406	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203
Other Program/Agency Net Withdrawals and Contributions												
Balance at Year-End		3,161	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Subproject Name	Contributions / (Withdrawals)										
		2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XQ1020 Vehicle Reserve - Fire Equipment	Beginning Balance	4,615	3,504	4,851	3,495	2,100	1,542	769	1,797	2,124	3,551	
	Withdrawals (-)											
	Defibrillators Lifecycle Replacement								(1,100)			
	Personal Protective Equipment Replacement	(2,380)			(100)	(1,900)	(2,200)	(400)				
	Replacement Portable Radios				(2,638)							
	Mobile Radios Lifecycle Replacement			(2,700)								
	Breathing Air Compressors	(158)	(81)	(83)	(84)	(86)						
	Total Withdrawals	(2,538)	(81)	(2,783)	(2,822)	(1,986)	(2,200)	(400)	(1,100)	-	-	
	Contributions (+)											
	Operating	1,427	1,428	1,427	1,427	1,428	1,427	1,428	1,427	1,427	1,428	
	Total Contributions	1,427	1,428	1,427	1,427	1,428	1,427	1,428	1,427	1,427	1,428	
Other Program/Agency Net Withdrawals and Contributions		1,427	1,428	1,427	1,427	1,428	1,427	1,428	1,427	1,427	1,428	
Balance at Year-End		3,504	4,851	3,495	2,100	1,542	769	1,797	2,124	3,551	4,979	

* Based on 9-month 2020 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

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

Tax Supported Budget: Budget funded by property taxes.

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

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.