

2025 Program Summary

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 175,136 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;
- 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/>

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: Those impacted by emergency incidents are provided with emergency medical support, fire suppression, specialized rescue services, and hazardous materials/large scale emergency response

How Much Resources (gross 2025 operating budget): \$533.6 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

How Much Resources (gross 2025 operating budget): \$33.2 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, and other public fire safety campaigns designed to reduce the risk to life and property through proactive education

How Much Resources (gross 2025 operating budget): \$7.5 million

Budget at a Glance

2025 OPERATING BUDGET

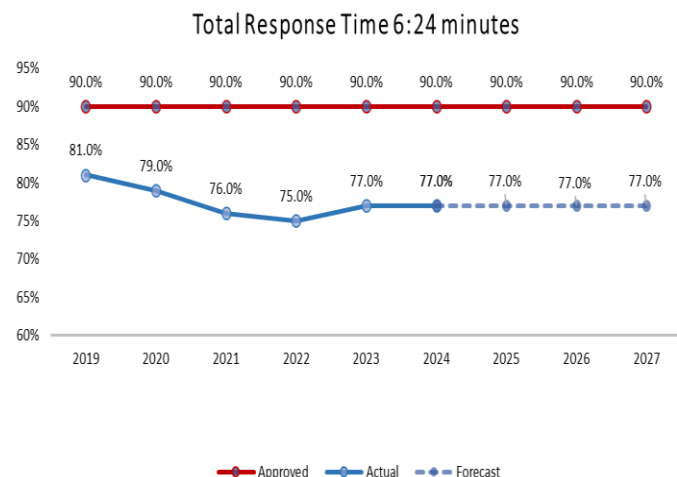
\$Million	2025	2026	2027
Revenues	\$25.9	\$29.4	\$25.8
Gross Expenditures	\$574.3	\$588.9	\$591.5
Net Expenditures	\$548.4	\$559.5	\$565.7
Approved Positions	3,379.3	3,379.3	3,379.3

2025 - 2034 10-YEAR CAPITAL PLAN

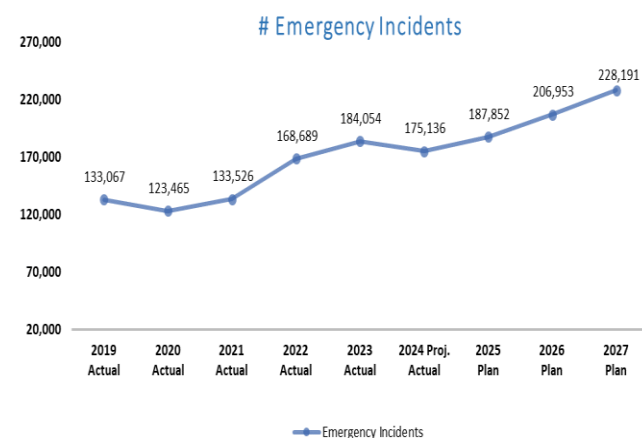
\$Million	2025	2026-2034	Total
Gross Expenditures	\$25.8	\$47.5	\$73.3
Debt	\$15.2	\$17.8	\$33.0

Note: Includes 2024 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.
- Toronto Fire Services continues to expect future challenges in maintaining response time performance standards due to city growth (including vertical growth) and densification resulting in increased service demand and increased travel times.
- The addition of 52 new Firefighters in 2025 represents the final phase of the 3-year plan to add the 156 net new positions required to protect Total Response Time performance while continuing to reduce reliance on callback overtime.
- 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 to TFS.



- Emergency call volume increases were experienced in 2022 (26%) and 2023 (9%) on a year-over-year basis. This is primarily due to changes in tiered response protocols, resulting in TFS responding to an increased number of low acuity emergency medical calls, in support of Paramedic Services.
- 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.
- As a result, 2024 service demand is predicted to decline by 4.8% from 2023 levels, which will help improve TFS's response time performance.
- Emergency call volumes are projected to continue to increase by between 7% and 10% annually in 2025 and beyond. These increases are primarily driven by population growth in the City.

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Fire Rescue & Emergency Response	Total response time within 6:24 min of 90% of time per NFPA 1710	75%	77%	90%	77%	●	90%	90%
Fire Rescue & Emergency Response	Extent of Fire Spread - % of structural fires contained to room of origin	86.7%	87.7%	87.3%	88.1%	●	88.5%	88.9%
Service Level Measures								
Fire Rescue & Emergency Response	Effective firefighting force within 10:24 min 90% of the time	90%	93%	90%	95%	●	90%	90%
Fire Rescue & Emergency Response	% responding crew turn-out time within 1:20 minutes per NFPA 1710	70%	79%	90%	87%	●	90%	90%
Fire Prevention, Inspection & Enforcement	% of high-rise residential buildings inspected annually	95%	97%	100%	100%	●	100%	100%
Fire Prevention, Inspection & Enforcement	% of TCHC multi-unit residential properties inspected annually	100%	100%	100%	100%	●	100%	100%
Fire Prevention, Inspection & Enforcement	% of vulnerable occupancy inspections conducted annually	99%	100%	100%	100%	●	100%	100%
Fire Safety Education	# Elementary school presentations conducted annually/total planned	953	1,947	1,500	1,700	●	1,500	1,500
Other Measures								
Fire Rescue & Emergency Response; Fire Prevention, Inspection & Enforcement	Residential fire related civilian fatalities per 100,000 population	0.40	0.35	0.39	0.44	●	0.37	0.36

2024 Projection to 2024 Target Comparison

● 80%-100% (MET TARGET)

● 70 - 79% (LOW RISK)

● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Effectively managed emergency responses in 2024 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 second phase of the 3-year Operational Service Delivery Model, which enabled a 28% year-over-year reduction in callback overtime spending whilst ensuring staff availability for fire protection emergency response.
- Onboarded 5 net new 911 Call takers/dispatchers to address emergency and non-emergency call volume increases estimated at 8% to support continued achievement of the NFPA (National Fire Protection Association) Call Processing Time standard of 64 seconds 94% of the time.
- Completed the feasibility study to construct a new net-zero emissions fire station in the Flemington Park neighbourhood to address a service gap in the community.
- Commenced work on two TFS Cancer Prevention Program capital projects to purchase and install specialized decontamination equipment which will enable fire crews to clean Personal Protection Equipment (PPE) and station wear in a timely manner to reduce firefighter exposure to harmful and carcinogenic chemicals.

Key Challenges and Risks

- Toronto Fire Services continues to face frontline staffing challenges resulting from unplanned absences that include Long Term Disability (LTD), Workplace Safety and Insurance Board (WSIB) approved occupational illness and/or injuries, pregnancy and parental leaves, post-65 accommodation requirements, and incidental sick time.
- 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. The demands being placed on TFS' current Staff Psychologist have exceeded what can effectively and safely be managed especially in one-on-one clinical services, resulting in a lack of resources required to focus on the other areas of the TFS Mental Health and Wellness program.
- The Service Level Review report, adopted by City Council in October 2021, outlined several areas in the City where TFS service level performance targets were not being achieved. Toronto Fire Services anticipates that these challenges will continue into 2025 due to increasing emergency call volumes, increasing emergency response travel times, and decreasing frontline crew/truck availability.
- Achieving compliance with the legislated Ontario Regulation 343/22 within prescribed timelines for mandatory minimum certification standards for firefighters under the Fire Protection and Prevention Act, 1997, which entails substantive challenges associated with overtime, equipment, physical space, and logistics.

Priority Actions

- Continue the recruitment and training processes to place 208 (104 x 2) frontline firefighters into service in 2025, which will help enhance staff capacity and reduce callback overtime.
- Implement the staffing recommendations of the [Operational Service Delivery Model report](#) approved by Council on October 1, 2021. The 2025 budget reflects the City's prioritization of public safety by investing in the final phase of the 3-year plan to add 52 additional Firefighter positions to address staffing and performance concerns, and to meet the increasing challenges associated with population growth and complexity of incidents.
- Advance and expand the Division's existing mental health and wellness program to include resilience programming that will improve overall employee psychological well-being by onboarding one new Staff Psychologist. Toronto Fire Services will also focus on improving return to work plans for staff who have been out of the workplace with Occupational Stress Injuries.
- Continue to deliver training and certification programs for all TFS personnel captured under Ontario Regulation 343/22.
- Implement the 2024/2025 Interest Arbitration Awards resulting from Collective Bargaining with Local 3888 for any current or future years of the contract.
- Continue to deliver Confronting Anti-Black Racism training for TFS frontline staff with the goal of implementing 2 sessions per month to train a total of 500-600 staff in 2025.
- Develop and expand community outreach and recruitment strategies and tools to position TFS as an employer of choice for members of equity-deserving groups who are interested in career opportunities in emergency services.

2025 BUDGET

1. The 2025 Operating Budget for Toronto Fire Services of \$574.298 million gross, \$25.874 million revenue and \$548.425 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Fire Rescue and Emergency Response	533,593.4	24,488.0	509,105.4
Fire Prevention Inspection and Enforcement	33,192.8	1,377.5	31,815.3
Fire Safety Education	7,511.9	8.1	7,503.8
Total Program Budget	574,298.1	25,873.6	548,424.5

- The 2025 staff complement for Toronto Fire Services comprised of 3,379.3 operating positions.
2. The 2025 Capital Budget for Toronto Fire Services with cash flows and future year commitments totaling \$46.184 million as detailed by project in [Appendix 5a](#).
 3. The 2026-2034 Capital Plan for Toronto Fire Services totalling \$27.100 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

**2025
OPERATING BUDGET**

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Fire Prevention, Inspection, & Enforcement	1,377.3	1,206.4	1,206.4	1,377.5		1,377.5	171.0	14.2%
Fire Rescue & Emergency Response	26,355.6	21,631.0	28,371.4	24,488.0		24,488.0	2,857.0	13.2%
Fire Safety Education		8.1	8.1	8.1		8.1		
Total Revenues	27,732.9	22,845.5	29,585.9	25,873.5		25,873.5	3,028.0	13.3%
Expenditures								
Fire Prevention, Inspection, & Enforcement	28,254.1	32,920.8	32,432.3	33,174.1	18.7	33,192.8	271.9	0.8%
Fire Rescue & Emergency Response	538,688.2	521,707.0	539,797.7	530,606.7	2,986.8	533,593.4	11,886.5	2.3%
Fire Safety Education	6,806.5	7,523.2	7,386.0	7,507.2	4.7	7,511.9	(11.3)	(0.2%)
Total Gross Expenditures	573,748.8	562,151.0	579,616.0	571,288.0	3,010.1	574,298.1	12,147.1	2.2%
Net Expenditures	546,015.9	539,305.5	550,030.2	545,414.5	3,010.1	548,424.6	9,119.1	1.7%
Approved Positions**	3,258.3	3,327.3	N/A	3,326.3	53.0	3,379.3	N/A	N/A

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$574.298 million gross reflects an increase of \$12.147 million in spending above 2024 budget, predominantly arising from:

- Annualization of salaries and benefits for 69 new positions added in the 2024 budget.
- An increase in TFS's WSIB associated with occupational diseases, physical, and stress related injuries.
- Cost escalations to reflect new contract pricing as per current renewal term.
- New and enhanced service priorities with a focus on further expanding the Division's mental health and wellness program to improve productivity within the workplace; and hiring 52 additional new firefighter positions to fulfill the final phase of the City's 3-year staffing plan to address performance concerns related to growth and increasing complexity in emergency incidents while also reducing the need for call back overtime in 2025 and future years.
- The additions to the budget as noted above are partially offset by an increase in revenues from false alarm user fees to align the budget with expected actual experience.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Toronto Fire Service's 2025 Operating Budget do not have any significant equity impacts.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Toronto Fire Services of \$548.425 million is \$9.119 million or 1.7% greater than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*	29,585.9	579,616.0	550,030.2	3,327.3	
2024 Budget	22,845.5	562,151.0	539,305.5	3,327.3	
Key Cost Drivers:					
Prior Year Impacts					
Annualization of 69 staff hired in 2024		3,320.3	3,320.3		
Operating Impacts of Capital					
Operating Impacts of Toronto Radio Infrastructure Project (TRIP) and Next Generation 911 Project		250.0	250.0		
Salary & Benefits					
Base Salary & Benefits change	(143.0)	2,110.5	2,253.5	(1.0)	
WSIB Increase		1,500.0	1,500.0		
Non-Salary Inflation					
Utilities		268.4	268.4		
Other Changes					
Contract Increase		1,420.0	1,420.0		
Staff Training		150.0	150.0		
Inter-Divisional Charges		117.8	117.8		
Various Transit Expansion projects Staffing Resource Cost Recovery Based of Staff Utilization	171.0		(171.0)		
Sub-Total - Key Cost Drivers	28.0	9,137.0	9,109.0	(1.0)	
Sub-Total - Affordability Measures	3,000.0		(3,000.0)		
Total 2025 Base Budget	25,873.5	571,288.0	545,414.5	3,326.3	
Total 2025 New / Enhanced		3,010.1	3,010.1	53.0	3,419.3
2025 Budget	25,873.5	574,298.1	548,424.6	3,379.3	
Change from 2024 Budget (\$)	3,028.0	12,147.1	9,119.1	52.0	
Change from 2024 Budget (%)	13.3%	2.2%	1.7%	1.6%	

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Prior Year Impacts:**

- Annualization costs for 69 new positions hired in 2024:
 - Fifty-two (52) new Operations Firefighters which fulfilled Year 2 of a 3-year hiring plan to add a total of 156 new Firefighters, as approved by Council in the [Operational Service Delivery Model report](#)
 - Eight new Fire Inspectors to address increased annual inspection and enforcement obligations arising from the multi-tenant bylaw amendments.
 - Five new 911 Call-taker/Dispatcher to address increasing call volumes and to support emergency call processing NFPA performance standards.
 - Conversion of four temporary to permanent positions to address operational challenges experienced in the Payroll, Complement and Financial Services sections that were under-resourced and lacking management oversight.

Operating Impacts of Capital:

- Additional operations costs associated with maintaining TRIP and NextGeneration911 communication systems.

Salary and Benefits:

- Salary and Benefits adjustments

- Increased funding provisions to support rising WSIB claims, primarily due to expanded eligibility in provincially mandated Presumptive Cancer Legislation and occupational stress injuries.

Non-Salary Inflation:

- Inflationary increases for utilities including hydro, water, and gas.

Other Changes:

- Increases in existing contracts to reflect supplier cost escalations and to better align the budget with previous year's actual experience;
- Training for technical rescue personnel to remain current with elevator rescue practice techniques;
- Recovery of transit-related budgeted cost of staffing.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
False Alarm Revenue Adjustment	Efficiencies	No Equity Impact	3,000.0		(3,000.0)				
Total Affordability Measures			3,000.0		(3,000.0)				

Efficiency measures are specific actions taken by TFS that achieve cost reductions without impacting service levels for customers. False alarm revenue trends were assessed, resulting in an adjustment to align with experienced volume increases.

New and Enhanced Service Priorities:

Table 4: New / Enhanced Requests

New / Enhanced Request	2025				2026 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 Staff Psychologist		98.3	98.3	1.0	201.1	No Impact	The inclusion of of an additional Staff Psychologist, effective July 1, 2025, will significantly enhance the provision of mental health support for employees, thereby resulting in improved well-being and productivity within the workplace.
2 TFS - Operational Service Level Enhancement		2,911.7	2,911.7	52.0	6,228.3	No Impact	The TFS Operational Service Delivery Model report adopted by by Council in October 2021 (EC24.13), recommended that 156 additional firefighter positions be added over 3 years between 2023 and 2025 (52 FTEs per year) to address unplanned absences that impact service level performance. The addition of 52 firefighters, effectively July 1, 2025, represents the final phase of the staffing plan.
Total New / Enhanced		3,010.1	3,010.1	53.0	6,429.4		

Note:

- For additional information, please refer to [Appendix 3](#) for the 2025 New and Enhanced Service Priorities and [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Waterfront East LRT Staffing Cost Recovery		16.8	(93.4)
Smart Track Program Staffing Cost Recovery		1.2	1.2
Eglinton East LRT Staffing Cost Recovery		(49.7)	
2026 FIFA Cost Recovery		3,512.6	(3,512.6)
Total Revenues	25,873.5	3,480.9	(3,604.8)
Gross Expenditures			
Salaries and Benefits		11,111.3	6,135.7
2026 FIFA		3,512.6	(3,512.6)
Total Gross Expenditures	574,298.1	14,623.9	2,623.1
Net Expenditures	548,424.6	11,143.0	6,227.9
Approved Positions			
	3,379.3		

**YoY comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$588.922 million reflects an anticipated \$14.624 million or 2.55% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$2.623 million or 0.45% above the 2026 Outlook.

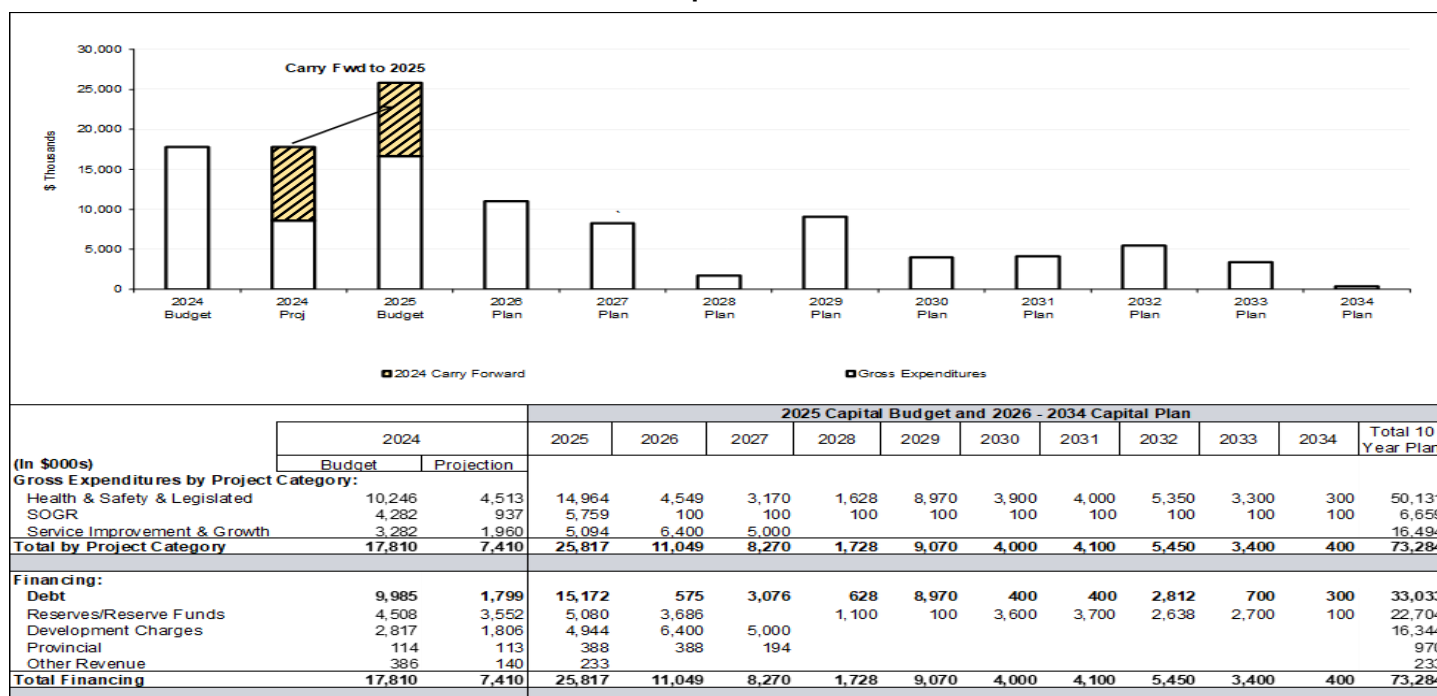
These changes arise from the following:

- Salary and Benefits adjustments;
- One-time projected TFS requirements to staff 2026 FIFA World Cup events;
- Annualization of the 52 new Operations Firefighter positions and one new Staff Psychologist added in 2025; and
- Salary and Benefits recovery increases and reversals for support of various transit projects.

2025 – 2034 CAPITAL BUDGET AND PLAN

2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$5.5 Million)

The 2025-2034 Capital Budget and Plan reflects cost escalations and scope refinement to existing projects over the nine common years (2025-2033) as follows:

- \$2.2 million - Personal Protection Equipment Replacement due to increased supplier operating costs.
- \$1.0 million - Helmet Replacement due to future estimated market pricing.
- \$0.3 million - Breathing Air Compressor Replacement to align with the replacement schedule.
- \$2.0 million - Lifecycle Replacement of Self-Contained Breathing Apparatus (SCBA) due to current market pricing.
- \$0.1 million - Fireboat Dock Repair (Station 334) due to project scope refinement.

New Projects (\$4.7 Million)







The 2025-2034 Capital Budget and Plan includes new projects. Key projects are as follows:


- \$2.6 million - Toronto Fire Services Security Program to improve TFS' security systems at sensitive sites where multiple security incidents have occurred.
- \$0.6 million - Heavy Duty Vehicle Column Lifts Replacement of units that have reached the end of useful life with next generation column lifts using wireless technology.
- \$0.6 million - Replacement of Fire Apparatus Exhaust System to replace a below-grade vehicle exhaust system, that has been decommissioned, with a new overhead system.
- \$1.0 million - Mass Spectrometer Chemical Biological Radiological Nuclear Explosive Equipment to purchase a specialized detection equipment to be utilized at multiple large-scale public indoor/outdoor venues and events.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 7](#) for Capacity to Deliver Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2025 – 2034 CAPITAL BUDGET AND PLAN**\$73.3 Million 10-Year Gross Capital Program**

				
Renovations	Information Technology	Communication	Equipment	Other – SOGR Health and Safety
\$16.2M 23%	\$5.5M 7%	\$12.8M 17%	\$3.3M 5%	\$35.5M 48%
Flemingdon Park New Fire Station and Truck 	Computer Aided Dispatch Upgrade Toronto Radio Infrastructure Project	Lifecycle Replacement of Portable 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 Personal Protection Equipment and Station Wear Decontamination Equipment

 - Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction**Information above includes full project / sub-project 2025-2034 Budget and Plan cash flows. Does not break out the climate component costs separately.

Cost escalations for various firefighting equipment beyond the initial budget 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 National Fire Protection Association (NFPA) 1971 standards. Unprecedented challenges brought about by the COVID-19 pandemic have significantly impacted supplier operating costs particularly in the raw materials for bunker suits. For this reason, the revised project cost has increased by \$2.2 million.
- **Helmet Replacement:** In accordance with NFPA 1971 standards Structural Firefighter Protective Helmets must be replaced every 10-years. The initial project cost estimate was based on the last divisional rollout which occurred 10-years ago. The revised project cost has increased by \$1.0 million to reflect estimated market pricing.
- **Lifecycle Replacement of Self-Contained Breathing Apparatus (SCBA):** SCBA are replaced every 15-years in accordance with 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.

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding
\$72.3 M 99%		\$1.0 M 1%		\$0 M 0%
Debt	\$33.1 M	Grants	\$1.0 M	
Reserve / Reserve Fund	\$22.7 M			
Development Charges	\$16.3 M			
Other	\$0.2 M			

STATE OF GOOD REPAIR (SOGR) 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 2025 Capital Budget will result in an overall operating impact of \$4.665 million net arising from the Toronto Radio Infrastructure Project, NextGeneration 911, Flemington Park New Fire Station and Truck projects, and the addition of the new Toronto Fire Services Security Program, as shown in Table 6 below:

Table 6: Net Operating Impact Summary

Projects	2025 Budget		2026 Plan		2027 Plan		2028 Plan		2029 Plan		2025-2029		2025-2034	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Flemington Park New Fire Station & Truck							3,337.0	25.0	220.0		3,557.0	25.0	4,120.0	25.0
Toronto Radio Infrastructure Project (TRIP)	150.0										150.0		150.0	
Next Generation 911 Project	100.0										100.0		100.0	
Sub-Total: Previously Approved	250.0						3,337.0	25.0	220.0		3,807.0	25.0	4,370.0	25.0
New Projects - 2025														
Toronto Fire Services Security Program			30.0		34.0		31.0		27.0		122.0		295.0	
Sub-Total: New Projects - 2025			30.0		34.0		31.0		27.0		122.0		295.0	
New Projects - Future Years														
Sub-Total: New Projects - Future Years														
Total (Net)	250.0		30.0		34.0		3,368.0	25.0	247.0		3,929.0	25.0	4,665.0	25.0

Previously Approved projects

- The Flemington Park New Fire Station and Truck project will result in net operating costs commencing in 2028 and beyond. An additional fire crew (21 positions) and a District Chief crew (four positions) will be required to operate the new fire station.
- The Toronto Radio Infrastructure Project will require additional funding commencing in 2025 for annual fees that provide access and management of security provisioning capabilities.
- The Next Generation 911 Project will need funding starting in 2025 for warranty, maintenance, and support for the Next Generation 911 compliant platform.

New projects

- The new 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.

The 2025 operating impact of \$0.250 million net from the completion of previously approved capital projects, as shown in Table 6 above, has been included in the Toronto Fire Services' 2025 Operating Budget. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	825.4	1,186.9	710.0	1,700.4	710.0		
Federal Subsidies			516.0	766.0	516.0		
User Fees & Donations	25,197.4	25,555.7	21,289.8	26,789.8	24,289.8	3,000.0	14.1%
Transfers From Capital	269.1	410.7	218.8	218.8	246.9	28.0	12.8%
Contribution From Reserves/Reserve Funds	637.2						
Sundry and Other Revenues	312.3	279.1	110.8	110.8	110.8		
Inter-Divisional Recoveries	305.8	300.5					
Total Revenues	27,547.2	27,732.9	22,845.5	29,585.9	25,873.5	3,028.0	13.3%
Salaries and Benefits	525,323.9	549,369.5	536,580.5	554,095.6	546,140.4	9,559.8	1.8%
Materials & Supplies	11,957.5	13,664.6	12,205.0	13,455.0	13,904.3	1,699.3	13.9%
Equipment	1,715.4	1,166.9	2,078.2	2,128.2	2,671.2	593.0	28.5%
Service and Rent	7,503.3	7,106.9	9,443.8	8,093.8	9,663.6	219.8	2.3%
Contribution To Reserves/Reserve Funds	7,790.2	1,971.2	1,827.4	1,827.4	1,827.4		
Other Expenditures	38.4	155.4					
Inter-Divisional Charges	228.1	314.3	16.0	16.0	91.2	75.2	470.6%
Total Gross Expenditures	554,556.7	573,748.8	562,151.0	579,616.0	574,298.1	12,147.1	2.2%
Net Expenditures	527,009.5	546,015.9	539,305.5	550,030.2	548,424.6	9,119.1	1.7%

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
Program - Fire Services								
32080		Staff Psychologist						
74	No Impact	Description: The addition of a second staff psychologist position will further advance TFS’ mental health and wellness program with the goal of improving overall employee psychological health & wellness, and promote the objectives and strategies outlined in the City’s Psychological Health and Safety Policy (June 2014). Service Level Impact: Additional support will be focused on primary care for staff including resiliency programming, training development, and delivery of mental health support in the workplace. The second psychologist will also focus on coordinating the operations of the division's Peer Support Team; work with the Staff Psychologist to develop, implement and administer evidence-based wellness programs; lead division-wide initiatives such as mental health and suicide awareness; and provide clinical support for the Staff Psychologist. An additional Staff Psychologist will have a positive impact on the general mental wellness of TFS staff, which will continue to drive the significant avoidance of WSIB-related overtime and call-back costs that arise from operational stress injuries that result in staff absences. This will lead to a more resilient and effective emergency service team, which will better serve the Torontonians community they serve. Equity Statement: There is no identified equity impact with this proposal.						
Service: Fire Prevention, Inspection, & Enforcement								
Staff Prepared Budget Changes:			3.9	0.0	3.9	0.04	4.1	0.0
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			3.9	0.0	3.9	0.04	4.1	0.0
Service: Fire Rescue & Emergency Response								
Staff Prepared Budget Changes:			93.4	0.0	93.4	0.95	97.6	0.4
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			93.4	0.0	93.4	0.95	97.6	0.4
Service: Fire Safety Education								
Staff Prepared Budget Changes:			1.0	0.0	1.0	0.01	1.0	0.0
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			1.0	0.0	1.0	0.01	1.0	0.0
Staff Prepared Budget:			98.3	0.0	98.3	1.00	102.7	0.5
Budget Committee Requested :			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
New/Enhanced Service Priorities:			98.3	0.0	98.3	1.00	102.7	0.5

Form ID		Community and Social Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Program - Fire Services						
32102		TFS - Operational Service Level Enhancement						
74	No Impact	Description: Adding 52 additional permanent Operations Firefighter positions completes the final phase of the three-phase staffing plan, which fulfills Year 3 of the plan to enhance frontline firefighter staffing as approved by Council in the report titled "Toronto Fire Services: Operational service Delivery Model"; (EC24.13, as adopted by Council on Oct 1, 2021).The cost associated with this request, assuming a July 1, 2025 implementation date, is \$2.912 million gross and net and funds the cost of salaries, benefits, uniforms, training and personal propective equipment (PPE).						
Service Level Impact: With emergency call volumes projected to increase in 2025 and beyond due to City growth and densification; and continued operational frontline staffing shortages arising from unplanned absences, the 52 new Operations Firefighter positions will improve the number of in-service crew availability to maintain fire protection emergency response standards for Torontonians while continuing to reduce reliance on callback overtime.								
Equity Statement:								
Service: Fire Prevention, Inspection, & Enforcement								
Staff Prepared Budget Changes:			14.7	0.0	14.7	0.00	0.0	0.0
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			14.7	0.0	14.7	0.00	0.0	0.0
Service: Fire Rescue & Emergency Response								
Staff Prepared Budget Changes:			2,893.3	0.0	2,893.3	52.00	3,316.6	431.2
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			2,893.3	0.0	2,893.3	52.00	3,316.6	431.2
Service: Fire Safety Education								
Staff Prepared Budget Changes:			3.7	0.0	3.7	0.00	0.0	0.0
BC Requested Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
Total Budget:			3.7	0.0	3.7	0.00	0.0	0.0
Staff Prepared Budget:			2,911.7	0.0	2,911.7	52.00	3,316.6	431.2
Budget Committee Requested :			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
New/Enhanced Service Priorities:			2,911.7	0.0	2,911.7	52.00	3,316.6	431.2
Summary:								
Staff Prepared Budget:			3,010.1	0.0	3,010.1	53.00	3,419.3	431.6
Budget Committee Requested:			0.0	0.0	0.0	0.00	0.0	0.0
Mayor Proposed:			0.0	0.0	0.0	0.00	0.0	0.0
Amendments:			0.0	0.0	0.0	0.00	0.0	0.0
New/Enhanced Service Priorities:			3,010.1	0.0	3,010.1	53.00	3,419.3	431.6

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026	2027
Heavy Urban Search and Rescue (HUSAR) Provincial Grant	Provincial	560	560	560
Chemical Biological Radiological Nuclear Explosive (CBRNE) Provincial Grant	Provincial	150	150	150
Sub-Total - Provincial Funding		710	710	710
HUSAR Federal Grant	Federal	516	516	516
Sub-Total - Federal Funding		516	516	516
Total Funding		1,226	1,226	1,226

Appendix 5

**2025 Capital Budget;
2026 - 2034 Capital Plan Including Carry Forward Funding**

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Personal Protection Equipment Replacement	1,800	3,600				3,600	3,600				12,600	12,600		
Mobile Driver Simulator	132										132	132		
PPE Decontamination Equipment-Phase 2	1,264										1,264	1,264		
CAD Upgrade	638										638		638	
Heavy Duty Vehicle Column Lifts (Replacement)	233		71	78	170						552	552		
Flemingdon Park New Fire Station & Truck <input checked="" type="checkbox"/>	4,850	6,400	5,000								16,250			16,250
Replacement of CBRNE Equipment			500								500	500		
Mobile Radios Lifecycle Replacement									2,700		2,700	2,700		
Thermal Imaging Cameras	413			250					300		963	963		
Defibrillators Lifecycle Replacement				1,100							1,100	1,100		
Helmet Replacement			2,000								2,000	2,000		
The purchase of gas metres for fire investigators									100		100	100		
Fireboat Dock Repair (Station 334)	376										376	376		
Replacement of HUSAR Equipment	50	50	50	50	50	50	50	50	50	50	500	500		
Breathing Air Compressor Replacement	192	86			100		100			100	578	578		
Training Simulators and Facilities Rehabilitation	200	100	100	100	100	100	100	100	100	100	1,100		1,100	
Feasibility Study of Fire Academy	244										244			244
Feasibility Study - Flemingdon Station	83										83		83	
Emergency Medical Bags	175										175	175		
Compact Powered Suction	275										275	275		
Toronto Fire Services Security Program	430	425	355	150	150	250	250	250	150	150	2,560	2,560		
REPLACEMENT OF PORTABLE RADIOS	5,050							5,050			10,100	10,100		
Mass Spectrometer CBRNE Equipment	388	388	194								970	970		
Replacement of Fire Apparatus Exhaust System	575										575	575		
Toronto Radio Infrastructure Project (TRIP)	4,838										4,838		4,838	
Stationwear Decontamination Equipment-Phase 2	3,611										3,611	3,611		
Lifecycle Replacement of SCBA					8,500						8,500	8,500		
Total Expenditures (including carry forward from 2024)	25,817	11,049	8,270	1,728	9,070	4,000	4,100	5,450	3,400	400	73,284	50,131	6,659	16,494

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

*Information above includes full project / sub-project 2025-2034 Budget and Plan cash flows. Does not break out the climate component costs separately.

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Personal Protection Equipment Replacement	1,800	3,600									5,400			5,400
Mobile Driver Simulator	132										132	132		
PPE Decontamination Equipment-Phase 2	1,264										1,264	1,264		
CAD Upgrade	638										638	638		
Heavy Duty Vehicle Column Lifts (Replacement)	233		71	78	170						552			552
Flemington Park New Fire Station & Truck <input checked="" type="checkbox"/>	4,850	6,400	5,000								16,250	16,250		
Thermal Imaging Cameras	413			250							663	663		
Helmet Replacement			2,000								2,000			2,000
Fireboat Dock Repair (Station 334)	376										376	376		
Replacement of HUSAR Equipment	50										50			50
Breathing Air Compressor Replacement	192	86									278	192		86
Training Simulators and Facilities Rehabilitation	200										200	100		100
Feasibility Study of Fire Academy	244										244	244		
Feasibility Study - Flemington Station	83										83	83		
Emergency Medical Bags	175										175	175		
Compact Powered Suction	275										275	275		
Toronto Fire Services Security Program	430	425	355	150	150	250	250	250	150	150	2,560			2,560
REPLACEMENT OF PORTABLE RADIOS	5,050										5,050	5,050		
Mass Spectrometer CBRNE Equipment	388	388	194								970			970
Replacement of Fire Apparatus Exhaust System	575										575			575
Toronto Radio Infrastructure Project (TRIP)	4,838										4,838	4,838		
Stationwear Decontamination Equipment-Phase 2	3,611										3,611	3,611		
Total Expenditures (including carry forward from 2024)	25,817	10,899	7,620	478	320	250	250	250	150	150	46,184	33,891		12,293

Appendix 5b

2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
Personal Protection Equipment Replacement					3,600	3,600				7,200	7,200		
Replacement of CBRNE Equipment		500								500	500		
Mobile Radios Lifecycle Replacement								2,700		2,700	2,700		
Thermal Imaging Cameras								300		300	300		
Defibrillators Lifecycle Replacement			1,100							1,100	1,100		
The purchase of gas metres for fire investigators								100		100	100		
Replacement of HUSAR Equipment	50	50	50	50	50	50	50	50	50	450	450		
Breathing Air Compressor Replacement				100		100			100	300	300		
Training Simulators and Facilities Rehabilitation	100	100	100	100	100	100	100	100	100	900		900	
REPLACEMENT OF PORTABLE RADIOS							5,050			5,050	5,050		
Lifecycle Replacement of SCBA				8,500						8,500	8,500		
Total Expenditures	150	650	1,250	8,750	3,750	3,850	5,200	3,250	250	27,100	26,200	900	

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

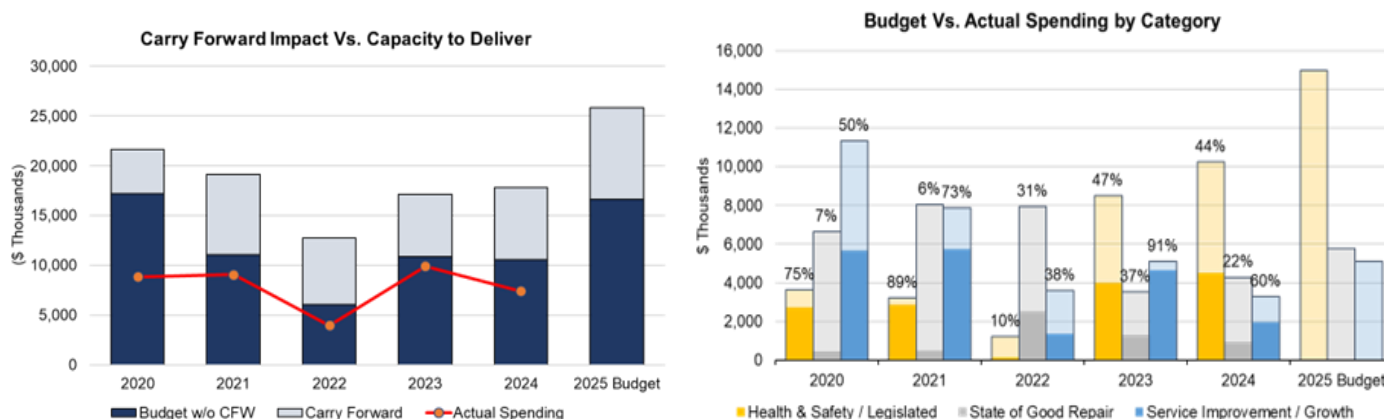
Appendix 7

Capacity to Deliver Review

The 10-Year Capital Plan has been developed with consideration of historically demonstrated ability to spend within any given year of a 10-year capital 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 flows includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025-2034 Capital Budget and Plan to complete capital work.

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 2020 to 2024, has averaged \$7.853 million per year or 44%. The projected spending for 2024 is \$7.410 million or 42% of the 2024 Capital Budget. Challenges in spending for projects are mainly due to procurement-related delays, coordination with public safety partners, and vendor resource constraints.

Based on the review of historical capital spending and an assessment of capacity to deliver, \$9.200 million in capital spending originally allocated for 2024 has been deferred to 2025 with an additional \$0.700 million deferred to 2026. Adjustments to the 10-Year Capital Plan are noted below:

- The Toronto Radio Infrastructure Project deferred \$2.511 million to 2025 based on revised project priorities and capacity to spend review.
- The Computer Aided Dispatch Upgrade project deferred \$0.638 million to 2025 due to the coordination with other Public Safety partners which has pushed the project completion date towards the end of 2025.
- The Personal Protection Equipment and Station Wear Decontamination Equipment-Phase 2 projects deferred \$4.470 million to 2025 due to procurement delays in hiring the consultant.
- The Flemingdon Park New Fire Station and Truck project deferred \$0.300 million to 2025 mainly due to the procurement process delay in hiring the consultant, as well as coordination with CreateTO and the school board.
- The Personal Protection Equipment Replacement project deferred \$0.700 million from 2025 to 2026 to align cashflows with the divisional roll out plan.
- Funding for various fire safety, technology and training equipment projects totalling \$1.281 million deferred to 2025 based on supply chain availability and capacity to deliver review.

Appendix 8

Summary of Capital Delivery Constraints

Projects	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
NOT INCLUDED													
<i>Woodbine New Fire Station & Truck</i>	14,200	7,668	6,532		6,500	7,700							
<i>Christie New Fire Station & Truck</i>	14,200	7,668	6,532				6,500	7,700					
<i>Fire Academy Expansion</i>	30,000	8,100	21,900					6,000	6,000	6,000	6,000	6,000	
<i>Toronto Radio Infrastructure Project (TRIP)</i>	87,000		87,000			500	22,000	54,500	10,000				
<i>Digital Evidence Management Solution (DEMS)</i>	314		314	55	259								
<i>Lower Don Lands New Fire Station & Truck</i>	22,560	12,182	10,378										22,560
Total Delivery Constraints (Not Included)	168,274	35,618	132,656	55	6,759	8,200	28,500	68,200	16,000	6,000	6,000	6,000	22,560

In addition to the tabled 10-Year Capital Plan of \$73.3 million, staff have also identified \$168.3 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:

- New Fire Station and Truck-Woodbine: Funding for the construction of a new fire station and the purchase of a new fire apparatus to address the service gap in the Woodbine Racetrack area at Highway 27 and Rexdale.
- New Fire Station and Truck-Christie: Funding for a stand-alone station based on the projected timing of the Christie redevelopment.
- 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.
- Toronto Radio Infrastructure Project (TRIP): 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 June 29, 2029. Funding is required as early as 2027 to ensure adequate time is available to allow for migration and enhanced capabilities in the next version of TRIP.
- Digital Evidence Management Solution: Technology to enable Fire investigators to collect, store, and transfer digital evidence in a more effective and efficient manner for prosecutions and investigations involving death and serious injury.
- New Fire Station and Truck-Lower Don Lands: A new fire station and fire truck to provide growth-related emergency community infrastructure to the area based on redevelopment plans for the Port Lands.

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026-2034	Total
Mass Spectrometer CBRNE Equipment	Provincial	388	582	970
Total Funding		388	582	970

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		5,540	2,288	429
Vehicle Reserve - Fire - Equipment	XQ1020			
<i>Withdrawals (-)</i>				
<i>Capital</i>		(5,080)	(3,686)	
<i>Contributions (+)</i>				
Operating		1,827	1,827	1,827
Total Reserve / Reserve Fund Draws / Contributions		(3,253)	429	2,256
Balance at Year-End		2,288	429	2,256

Corporate Reserve / Reserve Funds

Inflows and Outflows to/from Reserves and Reserve Funds

N/A

2025 – 2034 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XQ1017 Vehicle Reserve - Fire	Beginning Balance	12,367	-	-	-	-	-	-	-	-	-
	<i>Withdrawals (-)</i>										
	<i>Capital</i>	(12,367)									
	Total Withdrawals	(12,367)	-	-	-	-	-	-	-	-	-
	<i>Contributions (+)</i>										
	Operating										
	Total Contributions	-	-	-	-	-	-	-	-	-	-
Balance at Year-End		-	-	-	-	-	-	-	-	-	-

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XQ1020 Vehicle Reserve - Fire Equipment	Beginning Balance	5,540	2,288	429	2,256	2,984	4,711	2,939	1,066	255	(617)
	Withdrawals (-)										
	Capital	(5,080)	(3,686)		(1,100)	(100)	(3,600)	(3,700)	(2,638)	(2,700)	(100)
	Total Withdrawals	(5,080)	(3,686)	-	(1,100)	(100)	(3,600)	(3,700)	(2,638)	(2,700)	(100)
	Contributions (+)										
	Operating	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827
	Total Contributions	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827
Balance at Year-End		2,288	429	2,256	2,984	4,711	2,939	1,066	255	(617)	1,110

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XR 2118 Dev Charges RF - Fire	Beginning Balance	21,120	17,919	13,181	9,799	11,434	13,012	14,456	15,940	17,367	18,836
	Withdrawals (-)										
	Capital	(4,944)	(6,400)	(5,000)							
	Total Withdrawals	(4,944)	(6,400)	(5,000)	-	-	-	-	-	-	-
	Contributions (+)										
	Section 42	1,548	1,507	1,504	1,529	1,456	1,307	1,334	1,262	1,288	1,256
	Interest	195	155	114	106	122	137	150	165	181	194
	Total Contributions	1,743	1,662	1,618	1,635	1,578	1,444	1,484	1,427	1,469	1,450
Other Program/Agency Net Withdrawals and Contributions											
Balance at Year-End		17,919	13,181	9,799	11,434	13,012	14,456	15,940	17,367	18,836	20,286

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XR 2118 Dev Charges RF - Fire	Beginning Balance	21,120	17,919	13,180	9,799	11,434	13,012	14,456	15,940	17,367	18,836
	Withdrawals (-)										
	Capital	(4,944)	(6,400)	(5,000)							
	Total Withdrawals	(4,944)	(6,400)	(5,000)	-	-	-	-	-	-	-
	Contributions (+)										
	Section 42	1,548	1,507	1,504	1,529	1,456	1,307	1,334	1,262	1,288	1,256
	Interest	194	155	114	106	122	137	150	165	181	194
	Total Contributions	1,742	1,662	1,618	1,635	1,578	1,444	1,484	1,427	1,469	1,450
Other Program/Agency Net Withdrawals and Contributions											

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XQ1011 Capital Financing Reserve	Beginning Balance	426,367	356,105	331,327	333,134	286,802	233,311	181,640	145,157	95,349	95,349
	Withdrawals (-)										
	Fire	(5,491)	-	(7,334)	(31,305)	(36,767)	(44,493)	(30,967)	(49,808)	-	-
	Other Programs	(79,771)	(54,778)	(30,859)	(15,027)	(16,724)	(7,178)	(5,516)			
	Total Withdrawals	(85,262)	(54,778)	(38,193)	(46,332)	(53,491)	(51,671)	(36,483)	(49,808)	-	-
	Contributions (+)										
	Other Programs	15,000	30,000	40,000							
	Total Contributions	15,000	30,000	40,000	-	-	-	-	-	-	-
Balance at Year-End		356,105	331,327	333,134	286,802	233,311	181,640	145,157	95,349	95,349	95,349

Appendix 11

Glossary

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

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

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

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

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

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

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

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

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

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

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

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