

# 2026 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 172,000 emergency incidents, inspects 100% of Toronto Community Housing Corporation (TCHC) multi-unit residential properties including Toronto Senior Housing properties, 100% high-rise residential buildings, and responds to 100% of complaints and requests for Fire Code inspections.

### Why We Do It

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

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

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

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

## What Service We Provide

### **Fire Rescue and Emergency Response**

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

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

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

### **Fire Prevention Inspection and Enforcement**

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

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

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

### **Fire Safety Education**

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

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

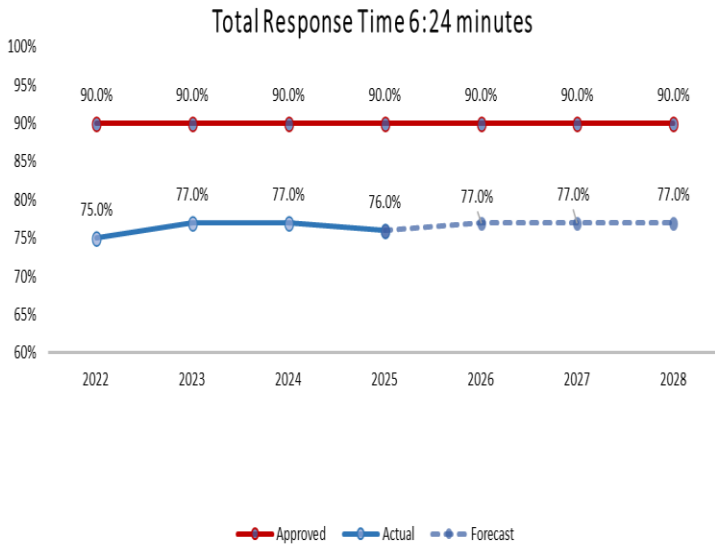
**Resources (gross 2026 operating budget):** \$7.8 million

## Budget at a Glance

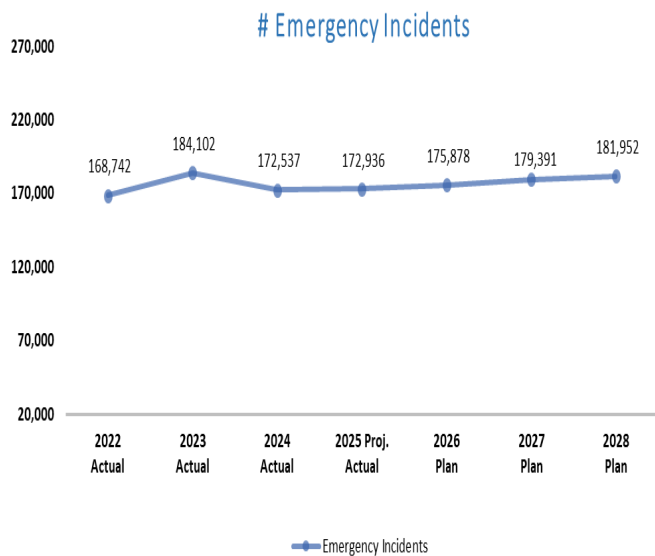
2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$29.0	\$25.1	\$25.1
Gross Expenditures	\$587.9	\$596.2	\$604.1
Net Expenditures	\$558.9	\$571.1	\$579.0
Approved Positions	3,380.3	3,380.3	3,424.3

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

## How Well We Are Doing – Behind the Numbers



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



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

## How Well We Are Doing

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

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

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

### Key Challenges and Risks

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

### Priority Actions

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

**2026 BUDGET**

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

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

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

# **2026 OPERATING BUDGET**

## 2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

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

\*2025 Projection based on 9-Month Variance

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

### KEY DRIVERS

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

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

### EQUITY IMPACTS OF BUDGET CHANGES

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

**2026 OPERATING BUDGET KEY COST DRIVERS**

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

**Table 2: 2026 Key Cost Drivers**

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

\*Based on 9-Month Variance

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

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

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

**Operating Impacts of Capital:**

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

**Delivery of Capital Projects:**

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

**Salaries and Benefits:**

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

**Other Changes:**

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

**Affordability Measures****Table 3: Affordability Measures**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2026				2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
TFS-line by line review	Line-by-line	No Impact		(206)	(206)				
Utility rate changes for net reduction	Other	No Impact		(133)	(133)				
<b>Total Affordability Measures</b>				<b>(339)</b>	<b>(339)</b>				

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

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

**Note:**

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

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

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

**Key Outlook Drivers**

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

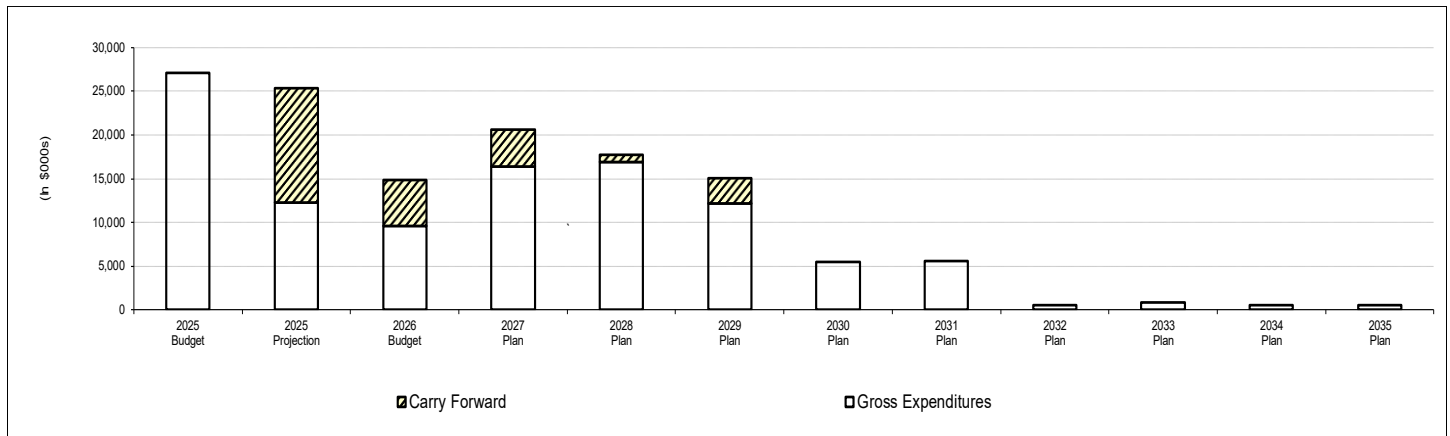
These changes arise from the following:

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

# **2026-2035 CAPITAL BUDGET AND PLAN**

**2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



(In \$000s)	2026 Capital Budget and 2027-2035 Capital Plan												Total 10-Year Plan
	2025		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
	Budget	Projection											
<b>Gross Expenditures by Project Category:</b>													
Health and Safety/Legislated	15,664	10,862	8,449	9,957	8,428	11,720	5,300	5,400	300	600	300	351	50,805
State of Good Repair	6,049	1,103	5,979	4,463	1,208	1,404	200	200	200	200	200	200	14,254
Service Improvement and Growth	5,385	279	384	6,200	8,050	1,900							16,534
<b>Total by Project Category</b>	<b>27,098</b>	<b>12,244</b>	<b>14,812</b>	<b>20,620</b>	<b>17,686</b>	<b>15,024</b>	<b>5,500</b>	<b>5,600</b>	<b>500</b>	<b>800</b>	<b>500</b>	<b>551</b>	<b>81,593</b>
<b>Funding:</b>													
Provincial	1,080	822	646	194									840
Federal													
Other Revenue	258	36	222										222
Reserves/Reserve Funds	6,031	5,699	4,509	1,687	1,100	5,438	3,600	3,700			100		20,134
Development Charges	5,098	204	802	6,200	11,350	1,900							20,252
Debt	14,631	5,484	8,633	12,539	5,236	7,686	1,900	1,900	500	800	400	551	40,145
Debt Recoverable													
<b>Total Funding</b>	<b>27,098</b>	<b>12,244</b>	<b>14,812</b>	<b>20,620</b>	<b>17,686</b>	<b>15,024</b>	<b>5,500</b>	<b>5,600</b>	<b>500</b>	<b>800</b>	<b>500</b>	<b>551</b>	<b>81,593</b>

**Project Updates**  
(\$15.3 Million)

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

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

**New Projects**  
(\$4.6 Million)

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






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

**Note:**

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

**2026–2035 CAPITAL BUDGET AND PLAN**

**\$81.6 Million 10-Year Capital Program**

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

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

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

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

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

### How the Capital Program is Funded

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

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

**Table 6: Net Operating Impact Summary**

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

Previously Approved projects:

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

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

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

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

# APPENDICES

## Appendix 1

### 2026 Operating Budget by Category

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

\*2025 Projection based on 9-Month Variance

## **Appendix 2**

### **Summary of 2026 Service Changes**

**N/A**

## **Appendix 3**

### **Summary of 2026 New/Enhanced Requests Included in Budget**

**N/A**

## Appendix 4a

### Operating Program Provincial/Federal Funding Streams by Program

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

## Appendix 4b

### Capital Program Provincial/Federal Funding Streams by Project

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

## Appendix 5

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

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

### Appendix 5a

#### 2026 Cash Flow and Future Year Commitments Including Carry Forward

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

### Appendix 5b

#### 2027-2035 Capital Plan Including Carry Forward

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

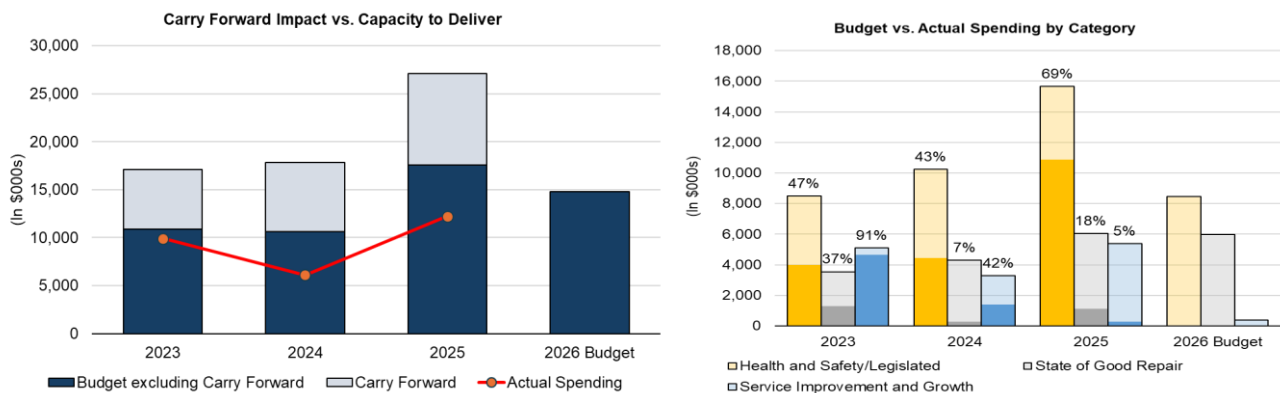
## Appendix 6

### Capacity to Deliver Review

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

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

**Chart 3 – Capacity to Deliver**



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

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

## Appendix 7

### Summary of Capital Delivery Constraints

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

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

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

## Appendix 8

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1020 (\$000)	Vehicle Reserve - Fire Equipment	<b>Opening Balance</b>	<b>2,682.9</b>	<b>1.3</b>	<b>141.7</b>
		<i>*Contributions (+)</i>			
		<i>Fire Services</i>	1,827.4	1,827.4	1,827.4
		<b>Total Contributions</b>	<b>1,827.4</b>	<b>1,827.4</b>	<b>1,827.4</b>
		<i>*Withdrawals (-)</i>			
		<b>Operating Budget</b>			
		<b>Sub-Total Operating Withdrawals</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
		<b>Capital Budget and Plan</b>			
		<i>Fire Services</i>	(4,509.0)	(1,687.0)	(1,100.0)
		<b>Sub-Total Capital Budget and Plan Withdrawals</b>	<b>(4,509.0)</b>	<b>(1,687.0)</b>	<b>(1,100.0)</b>
		<b>Total Withdrawals</b>	<b>(4,509.0)</b>	<b>(1,687.0)</b>	<b>(1,100.0)</b>
		Interest Income			
<b>Closing Balance</b>	<b>1.3</b>	<b>141.7</b>	<b>869.1</b>		

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2026-2035 Capital Budget and Plan

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

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

## Appendix 9

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

**Tax-Supported Budget:** Budget funded by property taxes.

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