Investing in Mississauga.



2023-2026 Business Plan & 2023 Budget

MISSISSAUGA **2023** Budget

About this document

The City of Mississauga's approved 2023-2026 Business Plan & 2023 Budget document is presented in three volumes with a glossary.

Volume I introduces the document and the business planning and budgeting process and priorities. It relates the Business Plan & Budget to the City's Strategic Plan and provides the big picture including total revenues and expenses, the property tax increase required, the capital budget and how it is financed, benchmarking against other municipalities, and information about Mississauga and the Corporation of the City of Mississauga.

Volume II contains a business plan and budget for each of the City's 14 service areas, and one for Corporate Transactions. Also included in Volume II is a section about Financial Policies. The business plans and budgets are provided in alphabetical order.

Volume III offers further depth of detail, in reports and tables, for the information presented in Volumes I and II, as well as full information about the City's reserves and reserve funds.

The Glossary provides descriptions for terms used in the City of Mississauga Business Plan & Budget, and also for general finance and administration terms the City uses.

In charts, graphs and tables where money is represented in thousands of dollars (\$000s), figures have been rounded to the nearest thousand. This means that the totals shown may not always balance perfectly, due to rounding.

Summary of Approved 2023-2026 Business Plan & 2023 Budget

Budget Committee met on January 16, 23, 24, and February 1 to deliberate the proposed 2023-2026 Business Plan & 2023 Budget. Council approved the budget with the following amendments on February 1, 2023:

Service Area	Operating or Capital	Initiative Description	FTE Impact	Proposed Net Budget (\$000s)	Approved Net Budget (\$000s)	Changes (\$000s)
Recreation	Operating	Tourism Mississauga - Annual Report and 2023 Business Plan and Budget	2.0	0	0	0
Regulatory Services	Operating	Enhanced Overnight Enforcement of Municipal By-laws	10.0	0	690	690
Total		•	12.0	0	690	690

Approved Consolidated 2023 City Budget & Tax Rate Impacts

2023 Budget Summary	Property Tax Supported Services (\$000s)	Stormwater Charge Supported Services (\$000s)	Total (\$000s)
Gross Operating Budget*	1,080,349	46,386	1,126,735
Net Operating Budget*	635,190	46,233	681,576
2023 Net Capital Budget	390,963	49,160	440,123
2023-2032 Net Capital Plan	3,981,116	340,309	4,321,426
City Operating Budget Increase	8.28%	-	-

^{*}Includes contribution to Capital Reserve Funds

2023 Tax Bill Impact	City	Region	Education	Total
Residential	3.02%	3.07%	0.00%	6.08%
Commercial/Industrial	2.00%	2.04%	0.00%	4.04%

Operating Budget by Service Area (\$000s)

Service Area	Proposed Net Budget (\$000s)	Changes (\$000s)	Approved Net Budget (\$000s)
Corporate Transactions	80,626	0	80,626
Culture	5,104	0	5,104
Facilities & Property Management	26,224	0	26,224
Fire & Emergency Services	140,561	0	140,561
General Government	53,222	0	53,222
Information Technology	34,718	0	34,718
Mayor & Members of Council	5,286	0	5,286
Mississauga Library	31,236	0	31,236
Parks, Forestry & Environment	39,365	0	39,365
Planning & Building	11,346	0	11,346
Recreation	30,143	0	30,143
Regulatory Services	1,367	690	2,057
Roads	69,553	0	69,553
Transit	105,750	0	105,750
Total	634,500	690	635,190

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Message from the City Manager

The City of Mississauga has a widespread reputation for delivering strong fiscal management and exceptional programs and services. We continue to do this, even as our financial pressures mount. Limited revenue streams require us to do a lot with a little. Inflation, supply chain disruptions, and ongoing pandemic-related impacts are creating challenges for the City's budget and overall tax rate.

Despite these financial setbacks, we've been able to find efficiencies and continue to look for opportunities to keep costs low, maintain a safe and healthy community, and invest in infrastructure and growth. We continue to look to the future.



Our focus remains on delivering excellent services and keeping the City's \$14.2 billion worth of infrastructure in a state of good repair. This requires predictable and sustainable funding streams. The infrastructure levy helps us with the ongoing funding challenges of not only maintaining the current infrastructure, but also funding city-building initiatives.

In 2022, Mississauga received a commitment of more than \$675 million in federal and provincial funding for much-needed transit infrastructure. This funding will support the purchase of 358 hybrid buses as well as construction of the Dundas Bus Rapid Transit corridor and upgrades to existing bus corridors.

We're making strides on the waterfront, developing close to 250 acres at the Lakeview and Brightwater sites. Both will be ideal places to live, work and play, with an abundance of parks and local businesses. Lakeview will be home to an innovation corridor and the longest pier on Lake Ontario.

Equity, diversity and inclusion remain key priorities for the City. We're building and evolving relations with Black and Indigenous communities to create a more inclusive and diverse city. As a top employer in Canada, we're also committed to a workplace that's accessible, respectful and inclusive for all employees. Increasing diversity and ensuring an inclusive workplace means better service delivery for all.

Thank you to City staff for their hard work on the 2023-2026 Business Plan & 2023 Budget. I look forward to working with staff and our new Council to implement it. Sincerely,



Paul A. Mitcham, P. Eng., MBA City Manager and Chief Administrative Officer 2023 Budget Highlights

\$83.8 million

for hybrid bus acquisitions



56% of capital program for maintaining infrastructure

\$25.6 million

winter maintenance budget





Burnhamthorpe Community Centrereopening





12.5 million

visits forecasted to Recreation facilities



\$3.6 million



\$21.5 million

for road rehabilitation





Hazel McCallion Central Library











City Business Plan & Budget

The City's Approach to Planning and Budgeting

Mississauga plans activities and programs through three planning horizons: the current budget year, in this case 2023; the four year plan, 2023-2026; and the 10-year capital forecast 2023-2032. Effective planning through all horizons ensures that the City:

- Delivers value for tax dollars, with a focus on continuous improvement
- Is fiscally responsible; manages resources efficiently and effectively
- Invests in the future to enhance the high quality of life that residents enjoy today

The City prepares the Business Plan & Budget using a rolling four-year planning horizon for the operating budget and a 10-year horizon for capital budget planning. This multi-year approach allows the City to respond to political, economic, social and environmental circumstances. The Business Plan & Budget ensures that Council has the best information possible to make business and budget decisions. Council reviews estimates and forecasts for the full four-year period: however, when Council votes each year to authorize spending and taxation, it is for the first year of the new cycle only, which in this instance is 2023. Amendments required following budget adoption are made via Council vote.

Management of the City's services is organized into 14 administrative service areas. These service areas produce the individual plans that make up the overall Business Plan & Budget document. The Business Plans contained within this document report on what we do, how we do it, and what comes next.

The following timeline depicts the business planning cycle in a non-election year:



City Council makes all decisions concerning municipal activities and services. The Strategic Plan is our municipality's highest-level policy document, created to shape and direct strategic decision-making for our city. The original Strategic Plan was created in 1992, refreshed in 1999, and was last refreshed in 2009 with input from City Council, advisory groups, City staff and the community. The process for the 2009 document represents the City's most significant community engagement project to date, connecting with over 100,000 people. All other City documents, including the Business Plan & Budget, align with the Strategic Plan's five pillars – move, belong, connect, prosper, and green – which guide our activities and help us advance toward achieving the vision articulated in the Strategic Plan's official Vision Statement:

Mississauga will inspire the world as a dynamic, beautiful and global city for creativity and innovation, with vibrant, safe and connected communities, where we celebrate the rich diversity of our cultures, historic villages, Lake Ontario and the Credit River Valley. A place where people choose to be.

A third refresh of the City's Strategic Plan is currently underway. Once again, community consultation and engagement will be key to informing the Strategic Plan update, along with the vision and input of a newly elected City Council. The refresh process will allow the City to address priorities that have shifted to the forefront in the intervening years like Indigenous relations, climate change, and equity, diversity and inclusion. The updated Strategic Plan is scheduled to be unveiled as part of Mississauga's 50th anniversary celebrations in 2024.

Priorities for this Business Plan

The City works hard to achieve value for money and sound financial stewardship in the development of the annual Business Plan & Budget. Each service area prepares an individual Business Plan & Budget in line with the following four corporate priorities, established and communicated by the City's Leadership Team:

- 1. **Deliver the right services** To set service levels that balance citizen service expectations and fiscal responsibility
- 2. Implement cost containment strategies To deliver value for money
- 3. **Maintain City infrastructure** To ensure City assets are maintained at the level required to sustain the identified level of service and ensure economic success
- 4. Advance on our strategic vision To ensure Mississauga is a global urban city recognized for its municipal leadership

Budget Education

As part of the annual budget cycle, the City runs a Budget Education campaign to ensure that residents and businesses understand the budget process and know how they can become involved.

The campaign includes a variety of communication tools including advertising, news releases, and social media posts. As part of the activities to support the 2023 Budget,

the City launched a new <u>Budget Basics video</u> to assist the public with understanding how the City budget works. The City will be hosting a Budget Engagement Session in January with the Mayor and senior City staff who will be available to answer questions from taxpayers. An online Budget Allocator tool is also available so that taxpayers can share how they would allocate the City's budget. The tool calculates changes and explains what could happen if spending levels were to be increased, decreased or maintained for some of the City's more than 300 services.

2023 Budget Summary

The City of Mississauga budget has two components: the budget for property tax supported services and the budget for Stormwater Charge supported services.

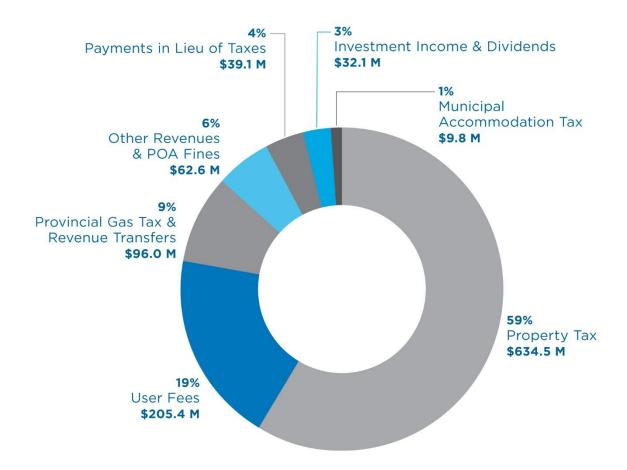
For property tax supported services, the proposed net operating budget for 2023 is \$634.5 million, which is an 8.2 per cent increase over the 2022 approved operating budget. The Capital Infrastructure and Debt Repayment Levy of three per cent is also included in the total impact.

For property tax supported services, the proposed capital budget for 2023 is \$391.0 million (net of recoveries) and includes substantial investments in maintaining the City's infrastructure in a state of good repair.

The Stormwater Charge, approved by Council along with other City fees and charges, is used to fund the stormwater infrastructure and supporting programs. The 2023 net operating budget of \$46.4 million includes a contribution to the Stormwater reserve funds. The Stormwater Business Plan is included in Volume II of this document. Tables and charts in this volume do not include Stormwater unless otherwise indicated.

2023 Budget Summary (\$000s)	Property Tax Supported Services	Stormwater Charge Supported Services	Total
Gross Operating Budget	1,079,488	46,386	1,125,874
Net Operating Budget	634,500	46,386	680,886
2023 Capital Budget (net of recoveries)	390,963	49,160	440,123
2023-2032 Capital Plan (net of recoveries)	3,981,116	340,309	4,321,426
2023 Budget Summary (%)			
Proposed City Budget Increase	8.2%		
Impact on Residential Tax Bill	3.0%		
Impact on Commercial/Industrial Tax Bill	2.0%		

2023 Budgeted Revenues by Category



Property Tax - Municipalities are limited as to the revenues that they can collect, as per the *Municipal Act*. As demonstrated in the chart above, the largest portion of revenues budgeted to be received in 2023 come from property tax, which includes residential tax and commercial/industrial tax. Revenue projections are based on historical actuals, careful monitoring and reporting, market analysis and changes to fees.

User Fees – These are paid by anyone using fee-based programs and services offered by the City, regardless of their status as a taxpayer. User fees include things like transit fares, attendance at recreation programs, dog licences, and building permits.

Provincial Gas Tax & Revenue Transfers - The Provincial Gas Tax program was created in 2004 to provide dedicated funding to municipal transit services to support the expansion and improvement of public transit in Ontario. The purpose of the program is to increase municipal transit ridership by expanding public transportation capital infrastructure and service levels.

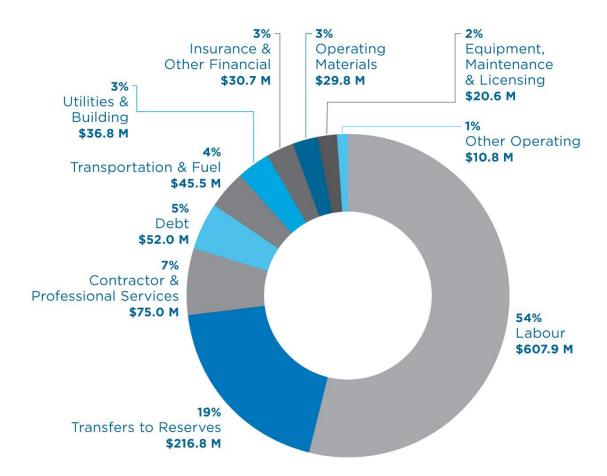
Other Revenues & POA Fines - This category includes fines and interest associated with *Provincial Offences Act* tickets and penalties and interest earned on overdue tax and other receivable accounts.

Payments in Lieu of Taxes - Universities, colleges, hospitals, and federal, provincial and other municipal governments and/or their respective enterprises are exempt from paying property taxes. Those with premises located within the city's boundaries make payments in lieu of taxes (PILTs) to the City. Payment-in-lieu provisions are specified under various federal and provincial statutes. One of the largest sources of PILT revenues is the Greater Toronto Airports Authority.

Investment Income & Dividends - Cash that is not being used to manage day-to-day operations of the City is invested in securities to earn a higher rate of return. As the majority shareholder of Enersource Corporation, the City receives dividends each year.

Municipal Accommodation Tax - The City implemented a four per cent Municipal Accommodation Tax (MAT) on April 1, 2018. The tax rate is applied for accommodations provided for a continuous period of 30 days or less in a motel, hotel, lodge, inn, bed and breakfast, dwelling unit or any place an accommodation is provided (including private short term accommodation platforms such as Airbnb). MAT revenues must be divided equally between Tourism Mississauga and the City. Funds retained by the City are used for tourism-related initiatives.

2023 Budgeted Expenditures by Category



Labour - As with any municipality, the City of Mississauga's largest expenditure is labour. Municipalities provide essential services to residents, business owners and visitors, and staff are required to provide those services. Labour costs include salary and wages for full-time, part-time, temporary or overtime employment including holiday pay, and the City's share of employees' fringe benefits.

Transfers to Reserves – Reserves are generally used to mitigate the impact of fluctuations in operating costs and revenue. Reserves are established at the discretion of Council, often as part of an overall strategy to fund programs or special projects. Examples of reserves currently used to mitigate budgetary fluctuations include the Reserve for Winter Maintenance and the Fiscal Stability Reserve. This category also includes transfers that fund the capital program.

Contractor & Professional Services – While the City employs professional, qualified staff, there are some instances where the use of external contractors makes sense. An example is the use of an external auditing firm to audit the City's annual financial statements.

Debt - This category includes the costs to issue debt.

Transportation & Fuel - Costs in this category are for materials and services for the maintenance and operation of City vehicles and mobile equipment including gas, diesel fuel, lubricants, oil, and tires. It also includes the cost of insurance, permits, licences and rental rates for vehicles and related equipment.

Utilities & Building - The City must pay the cost of heating, cooling, lighting, and sanitary services for all of its buildings. This category also includes costs for repairs and supplies relating to City buildings and facilities, and rental expense of office space, maintenance depots, and storage facilities.

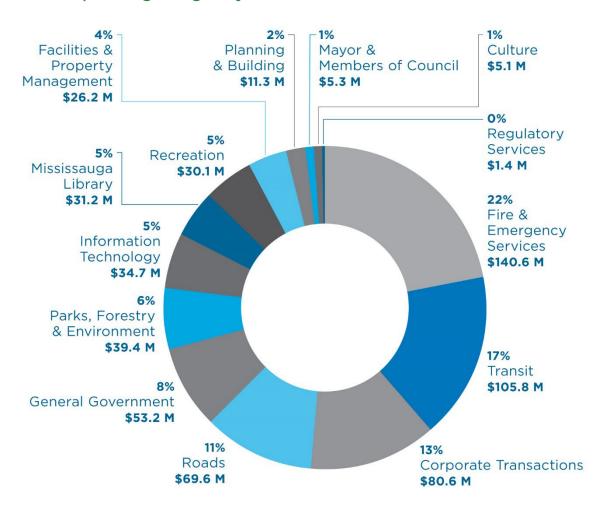
Insurance & Other Financial - This category includes the cost of insurance premiums as well as debit and credit card processing fees.

Operating Materials - This category includes the costs of materials and supplies purchased for the administration of the City; books and materials for the library; personal equipment such as uniforms overalls, and protective clothing for City employees; items purchased for the maintenance and operation of City services and facilities including gravel, salt, sand and other road maintenance supplies.

Equipment, Maintenance & Licensing - Equipment costs are tangible property costs other than land or buildings that are used in the operations of the City's day to day business. Maintenance and licensing includes IT licences, equipment leases and rentals, and preventative maintenance.

Other Operating - This category includes expenses for staff development, communication, and advertising and promotion. Communication costs include postage charges for distribution of City mail, expenses for the City's telephone system, and maintenance of base radio stations. The City advertises on social media and in newspapers and journals for things like tenders, public notices, special events, and City services.

2023 Net Operating Budget by Service Area



2023-2026 Business Plan & 2023 Budget Overview

The City's Business Plan & Budget guides decisions and ensures that limited resources are used wisely, now and into the future. The business plans keep the City on track and accountable.

The 2023 budget and 2024-2026 forecast reflect the impact that the global pandemic continues to have on the City, residents, and the business community. Service areas – for example, Transit, Culture and Recreation – are still recovering from the impacts of COVID-19: neither users nor revenues have returned to pre-COVID-19 levels. As people in the city venture increasingly out into the world, the use of City services is also increasing, so some recovery of revenues can be seen in the business plans included in Volume II of this document. For example, MiWay service growth is planned for 2024 and while it will increase expenses for labour, maintenance and fuel it will also increase service hours and revenue.

The City is facing serious funding challenges caused by inflation levels that have not been experienced for decades. The 2023 operating budget includes large increases for fuel and utilities that continue into the forecast years. Adding to the capital budget challenge all municipalities face to maintain and build their infrastructure, inflation is also impacting the City's capital program, with increases in the cost of materials causing project costs to rise significantly.

Because of the pressures brought on by soaring inflation, new initiatives have been held to a minimum, with the majority having limited or no impact on the tax rate as they are mostly funded by new or increased revenues, or through the capital plan. Many new initiatives that were originally identified for 2023 have been deferred to future years in an effort to alleviate the impact on the 2023 tax levy.

City staff work diligently to identify efficiencies and cost savings where possible. After many years of budget reductions it is becoming increasingly challenging to find savings that do not negatively impact service delivery. With property tax as the main source of revenue, and with revenue generation opportunities limited by the *Municipal Act*, property tax increases are required if service levels are to be maintained.

The 2023 budget, 2024-2026 operating forecast, and 10-year capital program as presented in this document were developed amidst these serious economic challenges, with a view to balancing the need to provide service with the need to minimize the cost to taxpayers.

To learn more about the budget, attend a Budget Committee meeting or to provide comments or ask questions, please visit our website: <u>mississauga.ca/budget</u>.

Corporate Priority Highlights

The following highlights are grouped by the four corporate priorities.

1. Deliver the right services

Mississauga delivers over 300 services including public transit, fire and emergency services, libraries, recreation programs, snow clearing, parks, street tree maintenance, and many more.

The City uses master plans to help it remain focused on delivering the right services. Master plans for Recreation, Culture, Library, Fire & Emergency Services, and Parks, Forestry & Environment are being updated to reflect the City's rapidly changing trends, infrastructure and service delivery needs. City staff started preparing for the next cycle of <u>Future Directions</u> plans in 2022, with community consultation beginning late in 2022 and continuing through 2023. Approval of these updated master plans is expected early in 2024.

The Malton Youth Hub is scheduled to open at the end of 2023. The former Lincoln M. Alexander Secondary School pool in Malton is being transformed into a youth hub that provides services and programs that reflect the local community needs. The Hub will be 18,000 square feet and feature amenities including a large atrium for gathering, a commercial kitchen equipped for teaching programs, and small multi-purpose rooms for working or counselling. The City will be responsible for the Hub operations including maintenance and facility booking. A budget request is proposed for 2023 to support this initiative, with all operational costs offset by new revenue streams.



After closing in March 2021 to undergo a major renovation, the <u>Hazel McCallion</u> <u>Central Library</u> is scheduled to reopen in 2023. The renovation will move the library forward as an important part of an urban community that inspires literacy, creativity and lifelong learning. Customers will be able to browse and borrow thousands of new books, DVDs, video games and much more. Upgraded technology throughout the building will offer more self-serve options, along with greater access to digital collections and in-library services. A new interactive and creative children's space on the first floor will enable enhanced programming and gathering. Students will benefit from more single-use quiet spaces and multi-use rooms that will support a wide range of programming, meeting and study needs. An enhanced Open Window Hub

will support homelessness outreach and prevention. Customers will have access to a new reflection room for prayer, meditation or quiet contemplation. The new library will offer more self-serve options and access to upgraded technology throughout the building. Additional makerspace and maker elements will include sound and video studios, maker studio space, digital creation and virtual reality. A budget request is proposed for 2023 to add staff to the library with specialized skills in the use of digital technologies to support programming and drop-in customers.

A public engagement session for the redevelopment plan for <u>South Common Community Centre and Library</u> will take place in winter 2023, with a two-year construction period anticipated to begin in 2024. This redevelopment is being undertaken in order to meet the needs of the community as well as to improve the infrastructure so it can accommodate population growth and changing demographics in the area. The project aims to serve the community by improving the quality of recreational services and implementing higher accessibility and green building standards. The City will receive \$45 million in provincial funding through the Strategic Priorities Infrastructure Fund to help with the cost of this redevelopment.

The City approved its first <u>Music Strategy</u> in 2022. The strategy identifies 13 recommendations and 32 key actions over the next five years to support the growth and development of Mississauga's music industry and includes plans for economic recovery for musicians and businesses emerging from the COVID-19 pandemic. A budget request has been proposed to start in 2023 for a Live Music Arts & Culture Grant pilot program for for-profit business and organizations, and an economic impact analysis report and music consumer data project in 2024. This proposed new initiative will be fully funded by revenues from the Municipal Accommodation Tax.

The City's Economic Development Office continues to offer new and exciting ways to support local businesses. Officially opening in early 2023, the IDEA Square One Entrepreneur and Innovation Hub will provide a 4,300 square-foot connected space that will be a collaborative core for entrepreneurs, start-ups and scale-ups in Mississauga. IDEA Square One will be a critical part of the city's innovation ecosystem which is made up of industry, government, education and providers of space and programs that support innovation. The Mississauga Business Entrepreneur Centre (MBEC) will play an important role as an anchor tenant at IDEA Square One by acting as lead co-ordinator of innovation activity. In order to provide support to those using the space, a permanent Hub Supervisor is proposed to start in 2023. This new FTE and the related annual expenses will be offset by revenues generated through memberships and space rentals for clients.

2. Implement Cost Containment Strategies

The City's business is service delivery. City staff continuously review services to ensure they are being delivered as efficiently and effectively as possible. Implementing cost containment strategies has been and continues to be a key priority of the annual business planning and budgeting process. Since 2009, service areas have identified cost savings of \$77.1 million without negative impacts to

existing service levels. Some highlights of efficiencies and cost savings achieved in the 2023 operating budget include:

- Savings of \$970,747 across multiple service areas due to the office space lease termination at 201 City Centre Drive
- Savings of \$610,000 in licensing and maintenance costs as a result of IT software rationalization and contract expirations
- Savings of \$200,000 in MiWay equipment costs
- Savings of \$40,000 across several service areas for internal printing costs
- Savings of \$25,000 in collection agency fees resulting from the elimination of fines for overdue library materials
- Savings of \$13,300 due to reducing armoured services pick ups from daily to biweekly for Parking Enforcement and Mobile Licensing

The City employs a number of strategies to manage costs, work smarter and improve customer service. Through the corporate Lean Program, employees are empowered to solve problems, drive innovation, and find better ways of working.

3. Maintain our Infrastructure

The value of Mississauga's infrastructure is approximately \$14.2 billion (excluding land). This includes the current replacement cost of roads, bridges, trails, sidewalks, the stormwater system, all City buildings, the transit system, street and traffic lights, and other equipment. The City maintains these assets in accordance with industry standards, legislative requirements and citizen expectations.

Council approved a Strategic Asset Management Policy in June 2019 that sets out its commitment to integrating asset management practices into its business processes. In September 2021, Council endorsed the City's 2021 Corporate Asset Management Plan for the City's core assets (roads, bridges and stormwater). While the average state of the City's core infrastructure is identified as "good", it was also noted that without an increase in the annual investment for roads, the impact of the deteriorating road system will result in things like higher operating and maintenance costs, lower levels of customer satisfaction, and lower levels of road safety.

Infrastructure continues to be one of the most expensive costs borne by municipalities. The City's 10-year capital program is \$4.6 billion (gross). The City's current funding does not fully fund all capital requirements, but balances the need to maintain City infrastructure, fund new projects as required, and minimize debt. The total for unfunded capital projects is \$2.4 billion (gross) for the 10-year period 2023-2032. While the City appreciates federal and provincial infrastructure funding programs like the Investing in Canada Infrastructure Program, this funding does not keep up with the increasing challenges we face to keep Mississauga's infrastructure in a state of good repair. The City continues to advocate for continued sustainable infrastructure funding and acknowledges those commitments made by the provincial and federal governments to date.

In 2023 the City will invest in a variety of projects to build, maintain, rehabilitate and remodel its infrastructure. Fifty-six per cent of the 2023 committed capital program is allocated to state-of-good-repair projects. These projects support the maintenance of, and protect taxpayers' investments in, these valuable public infrastructure assets.

Transit is responsible for the largest commitment from the City's 2023 capital budget, using \$168.3 million or 35 per cent. The majority of the transit capital budget is allocated to the acquisition of hybrid buses and the refurbishment or replacement of major components of other buses that remain in the fleet. Funding from the federal and provincial governments announced in March 2022 will assist with the purchase of 358 second-generation hybrid buses to replace existing diesel vehicles, reduce greenhouse gas emissions and improve the quality and reliability of transit in Mississauga.



The Roads capital program also requires a significant investment, at 17 per cent of the 2023 capital budget total, or \$79.6 million. Proposed capital projects include:

- Road rehabilitation and improvements
- Road safety investments
- Bridge and infrastructure renewal and appraisal
- Cycling infrastructure construction and maintenance
- Sidewalk improvements
- Streetlighting investments

Fire & Emergency Services has a long-term infrastructure plan in place to address the recommendations made in the 2019 Building Condition Audit. There are 17 fire stations that require renovation, 13 of which were built more than 30 years ago. Planned renovations are required to address health and safety, staffing composition, and accessibility. In addition to the stations, capital investments are required for the

purchase of new equipment and the refurbishment of existing equipment, which is tested regularly to ensure that legislative requirements and manufacturer recommendations are met for safety and reliability. The 10-year capital program also includes the design and construction of six new fire stations, and the land purchases for two of them (stations 127 and 128):

- Fire Station 123 (Collegeway & Winston Churchill)
- Fire Station 124 (Cawthra & Dundas)
- Fire Station 125 (10th Line & Aquitaine)
- Fire Station 126 (Mavis & Dundas)
- Fire Station 127 (Lorne Park)
- Fire Station 128 (North Lakeview)

Parks, Forestry & Environment is responsible for over 500 parks, 3,235 hectares (7,994 acres) of parkland and open space, and over one million city-owned trees within parks, along streets and in woodlands and natural areas. The service area is focused not only on ensuring that existing parkland is redeveloped and renewed to meet the needs of the communities they serve, but also planning for new parkland acquisitions. These priorities are reflected in the 10-year capital forecast, with almost 65 per cent of the total Parks, Forestry and Environment capital forecast going to these two programs.



A detailed list of all proposed 2023 capital projects for each service area is provided in Volume III.

4. Advance on our strategic vision



Both ongoing work and new initiatives ensure that the City advances toward its strategic vision. The section that follows includes examples of the work planned by service areas for the current business planning cycle in support of each Strategic plan pillar.

move - developing a transit oriented city

- Opening the Hazel McCallion Light Rail Transit Line and continuing the Environmental Assessments, early works, or initial construction for key transit projects including Lakeshore Higher Order Transit and Dundas Bus Rapid Transit
- Focusing on responsive service planning and delivery to meet the needs of customers as ridership increases along major transit corridors and as pandemic travel patterns continue to evolve
- Continuing the Integrated Roads Infrastructure Program to improve the planning and delivery of projects on the City's arterial and collector roads
- Investing in bridges such as widening the Courtneypark Dr. bridge over Highway 410 and improving the Burnhamthorpe Rd. W. bridge over the Credit River

belong - ensuring youth, older adults and new immigrants thrive

- Conversion of the former Lincoln M. Alexander Secondary School pool in Malton into a Youth Hub that provides services and programs that reflect local needs
- Supporting the Hazel McCallion Central Library renovation by implementing the latest technology and audio visual products
- Moving forward with affordable housing strategies including grants, community improvement plans, inclusionary zoning and incentives, with an aim to achieving housing affordability for middle-income households and providing a range of housing choices for all household incomes
- Continuing to incorporate accessibility into all City initiatives including City communications, programs, services, transportation, facilities and public spaces through a new multi-year accessibility plan starting in 2023
- Offering inclusive programs and services to meet the needs of Mississauga's diverse population, including youth and older adults

connect - completing our neighbourhoods

- Increasing smoke alarm and carbon monoxide alarm compliance
- Acquiring parkland in neighbourhoods where parkland deficits exist

- Meeting the changing needs of communities through investing in the redevelopment of the South Common and Port Credit libraries
- Decreasing emergency response times by investing in new fire station infrastructure
- Continuing to develop and implement a City-wide corporate asset management program in partnership with all City departments
- Progressing toward Vision Zero and a City-wide multi-modal transportation network by making investments to implement the Transportation, Cycling, and Pedestrian Master Plans and the Vision Zero Action Plan

prosper - cultivating creative and innovative businesses

- Completing studies that will help support and grow the music sector and guide engagement with our diverse communities to enhance programs and services
- Continuing the licensing and monitoring of Short-term Accommodations and recommending a permanent regulatory framework
- Opening the downtown Innovation Hub to drive start-up and scale-up business innovation and entrepreneurship by co-ordinating assets and programming at the accessible Square One location
- Providing an orderly transition of regulatory responsibility for the towing industry to the Province of Ontario, with a focus on education to create awareness within the community
- Growing Mississauga's economy through programs and services to support the attraction, retention and expansion of business investment, and the development of key industry sectors

green - living green

- Advancing the implementation of the Climate Change Action Plan in Corporate buildings
- Continuing the ongoing maintenance and lifecycle replacement of City-owned trees for the purpose of enhancing and expanding the urban forest canopy
- Progressing on the City's commitment to the environment and climate change goals by replacing the transit bus fleet with low- or zero-emission vehicles and pursuing low- or zero-emission pilot opportunities
- Using Mississauga's imminent new Stormwater Master Plan, refining the City's approach to addressing issues such as flooding and water quality
- Implementing the City's first comprehensive Climate Change Action Plan
- Monitoring new bus technologies to stay up to date with industry trends and moving forward with Investing in Canada Infrastructure Program-funded initiatives like hybrid-electric bus purchases and infrastructure enhancements

Like all municipalities, Mississauga's activities are governed by the laws and regulations of the land, and by plans and standards that overarch. Notable Ontario

laws include the *Municipal Act*, the *Building Code Act*, and the *Planning and Development Act*. Some notable overarching plans include:

- Peel Zero Emission Vehicle Strategy
- A Place to Grow
- 2041 Regional Transportation Plan
- Greater Golden Horseshoe Transportation Plan

Further to these, there are many policies, plans and standards that are overarching within the Corporation of the City of Mississauga. All business plans and budgets are developed in compliance with these policies and plans. While they are not always called out by service areas as guiding plans because they are corporate in nature, plans like the <u>Climate Change Action Plan</u>, the City's multi-year <u>Accessibility Plan</u>, the <u>Workforce Diversity and Inclusion Strategy</u> and standards like the <u>Corporate Green Building Standard</u> influence the business planning process.

In Volume II of this document, each service area business plan and budget features a section called Guiding Plans. In this section, the master plans and strategies that guide business planning for the specific service area are cited.

Financial Overview

2023 Operating Budget

Assumptions

The *Municipal Act* prohibits operating budget deficits for Ontario municipalities. To meet this requirement for a balanced budget, the property tax levy and associated tax rate increase are based on the net funding requirements of the City's budget.

The budget is prepared using the cash basis of accounting. The accrual basis of accounting is used for the City's financial statements. A reconciliation between the proposed 2023 Budget (cash basis) and the budget in accordance with Public Sector Accounting Board (PSAB) standards (accrual basis) can be found in this volume on page 50.

The operating budget incorporates a number of assumptions related to revenues and expenses. These assumptions are updated throughout the budget process as more accurate and up-to-date information becomes available.

Assessment growth, defined on the next page, is estimated at 0.6 per cent for 2023. Final confirmation of this number will not be available until after this document is printed. Following confirmation of the final assessment growth number, adjustments to the net operating municipal property tax levy will be presented to Council for its approval.

Monitoring and Budget Development

Revenues and expenditures are monitored throughout the year. Three times a year, a detailed analysis is prepared comparing the forecasted revenues and expenditures for the year to the approved capital and operating budgets. This analysis identifies trends and any expected year-end budget variances.

The information gathered through these reviews forms the basis of the funding requirements for the upcoming year. By combining forecasted performance to date, prior years' trends, estimated rate increases and market indicators, realistic budgets can be developed.

Budget Drivers

The operating budget is presented by four major drivers:

- The cost to maintain current service levels adjusted for efficiencies and cost savings and assessment growth is the total cost required to continue normal and approved City operations
- The cost to implement proposed new initiatives
- The cost to fund the Public Safety Fire Program
- The cost of the Capital Infrastructure and Debt Repayment Levy

2023 Operating Budget Summary

Description	Budget Impact (\$000s)	Budget Impact (%)
Maintain Current Service Levels	31,093	5.3%
Efficiencies and Cost Savings	(3,491)	(0.6%)
Assessment Growth		(0.6%)
Normal Operations	27,602	4.1%
New Initiatives	171	0.0%
Capital Infrastructure and Debt Repayment Levy	17,500	3.0%
Public Safety Fire Program	5,834	1.0%
Proposed Budget Change	51,107	8.2%

Normal Operations

The cost to continue normal operations requires an increase of \$27.6 million, or 4.1 per cent, after factoring in a reduction for assessment growth of 0.6 per cent.

Maintain Current Service Levels

The first item considered when developing the operating budget each year is the cost to maintain current service levels. These costs include things like labour, materials, and software licences, and are often offset by program fees, transit fares and other revenues. In order to maintain existing services at current levels, the City must address continually increasing costs. With the impacts of the COVID-19 pandemic expected to continue in 2023, every effort has been made to keep cost increases associated with maintaining current service levels as low as possible. However, unusually high inflation costs are increasing budgets for things like diesel fuel, utilities, and operating supplies. Costs to maintain current service levels in 2023, excluding Stormwater, contribute \$31.1 million or 5.3 per cent to the City's net expenditure.

Efficiencies and Cost Savings

Each year, City staff are challenged to reduce costs by identifying efficiencies and streamlining processes through continuous improvement. For the 2023 Budget, staff have identified \$3.5 million in savings – equivalent to reducing the City's net costs by about 0.6 per cent. These savings were identified in most service areas of the City. Since 2009, cost savings have totalled \$77.1 million.

Assessment Growth

Assessment growth is the percentage by which the sum of all assessed property values has changed over the past year. A positive number has the effect of reducing the year-over-year budget percentage increase as a higher-value property tax base yields more property tax dollars. In 2023, an estimated assessment growth of 0.6 per cent has been applied, which lowers the overall levy by that amount.

New Initiatives

Each year, the City carefully and systematically invests in new initiatives to advance on its strategic objectives. Throughout this document, references are made to a type of document called a Budget Request (BR). This is the document used by service areas to propose new initiatives, request additional resources to deliver service, or propose changes to staffing levels. The BR allows staff to share ideas across divisional boundaries and incorporate the full cost of providing a change, regardless of organizational responsibilities.

The financial fallout from COVID-19 continues to be a consideration for 2023. New initiatives that can be deferred with the least negative consequence continue to be deferred. Where practical, capital funding or service revenue are being strategically used to cover the costs of new initiatives that are vital to the advancement of recovery in order to minimize the impact of new initiatives on the operating budget and therefore the tax base.

There are 10 BRs proposed for 2023. Five of those BRs are for the continued implementation of multi-year BRs approved in a prior year. While new initiatives typically affect the operating budget, in 2023, nine of the 10 new initiatives that might have affected the tax levy are either self-funded or funded from capital and have no impact on the 2023 tax levy.

2023 Proposed New Initiatives

Budget Request Name	BR#	2023 FTEs	2023 Gross Budget (\$000s)	2023 Net Tax Levy Impact (\$000s)	2023 Other Funding (\$000s)
Grant Support to Culture Groups*	5314	0.0	214	0	(214)
Parkland Growth*	5347	0.0	171	171	0
Proactive Fire Inspection Program*	5371	3.0	259	0	(259)
Hazel McCallion Central Library Staffing	6024	5.0	387	0	(387)
Public Tree Protection By-law Implementation*	8443	1.0	66	0	(66)
Square One Innovation Hub*	9117	1.0	97	0	(97)
Malton Youth Hub	9395	1.0	46	0	(46)
Music Strategy Implementation	9397	0.0	45	0	(45)
Enhancing Health Services for Employees	10490	1.0	97	0	(97)
Automated Speed Enforcement Transition to Administrative Penalty System	10522	8.0	287	0	(287)
Total		20.0	1,670	171	(1,499)

^{*}Multi-year initiatives approved in a prior year

Public Safety Fire Program

The Public Safety Fire Program was approved in the 2019 Budget to provide funding for additional fire stations and staff. The program was expanded in 2023 to include necessary renovations to existing fire stations. The Public Safety Fire Program contributions will increase until 2026 and will then continue for the duration of the

program. The 2023 contribution is \$5.8 million or one per cent of the total 2022 approved levy.

Capital Infrastructure and Debt Repayment Levy

The Capital Infrastructure and Debt Repayment Levy helps maintain the \$14.2 billion of capital infrastructure owned by the City in a state of good repair. The levy also supports the City to invest in new infrastructure. The City's approach balances the pay-as-you-go philosophy with prudent borrowing within reasonable limits as outlined in the City's debt policy. The 2023-2026 Business Plan & 2023 Budget proposes continuation of the Capital Infrastructure and Debt Repayment Levy, calculating it at three per cent of the prior year's total City tax levy. Of the \$17.5 million increase in 2023, \$5.9 million will be allocated to debt and \$11.6 million will be allocated to the capital budget.

2023-2026 Operating Budget

The following table outlines the cost changes forecasted for the four-year operating plan and the annual impact on the tax levy for residential and commercial/industrial property taxpayers. Overall the commercial/industrial impact is lower than the residential impact as commercial/industrial taxpayers pay a higher proportion of education tax, for which increases are not expected.

2023-2026 Operating Budget Summary (\$000s)

Description	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Prior Year Budget	583,393	634,500	689,597	737,653
Maintain Current Service Levels	31,093	26,845	18,341	20,308
Efficiencies and Cost Savings	(3,491)	(372)	(217)	(219)
Normal Operations	27,602	26,473	18,124	20,089
New Initiatives	171	1,663	2,345	2,574
Capital Infrastructure and Debt Repayment Levy	17,500	19,030	20,690	22,150
Public Safety Fire Program	5,834	7,931	6,898	7,382
Proposed Budget	634,500	689,597	737,653	789,848
Budget Increase*	8.2%	8.3%	6.6%	6.7%
Impact on Total Residential Tax Bill	3.0%	3.0%	2.4%	2.4%
Impact on Total Commercial/Industrial Tax Bill	2.0%	2.0%	1.6%	1.6%

^{*}Includes a reduction of 0.6% in 2023 and 0.4% in future years for estimated assessment growth

Capital Program

Building and maintaining infrastructure is a key strategic goal under the Connect pillar in the City of Mississauga's Strategic Plan as well as a top priority in the City's Business Plan and Budget. These goals and objectives are achieved by applying sound asset management practices, inventorying what the City owns, conducting regular inspections, prioritizing work needs, preparing appropriate asset renewal projections and programs to address asset renewal needs, and monitoring and reporting on projected asset conditions.

The City of Mississauga's proposed 2023-2032 Capital Program outlines how and where the City plans to allocate resources to address capital project requirements for the next 10 years.

Assumptions

- All project costs are estimated in 2022 dollars
- Service areas have prioritized their capital projects
- State of-good-repair projects, for the maintenance and replacement of existing infrastructure, are the City's first priority

Capital Prioritization

The City employs a capital prioritization model to assist in the decision-making process for allocating limited capital funds. The prioritization ensures that a balance of lifecycle projects, enhancements and high-priority new services are included in the capital program. There are two main prioritization categories: State of Good Repair and Improve.

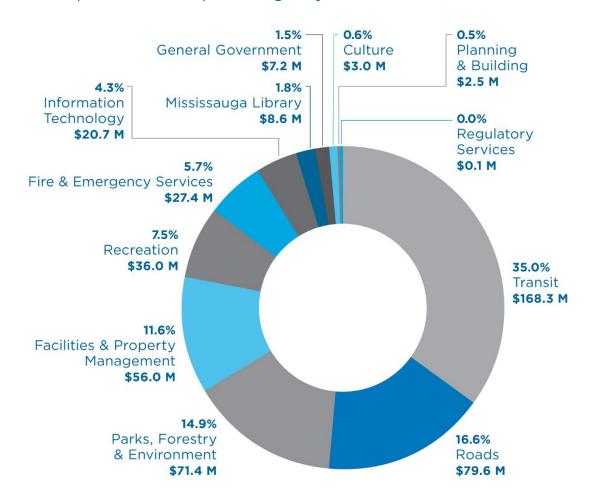
State of Good Repair

State of Good Repair (SGR) projects are those projects required to maintain current capital assets (infrastructure) in good working order. Many SGR projects have some component of improvement. For example, a replacement MiWay bus may have enhancements or improvements when compared to the decade-old bus it is replacing. For this reason, SGR encompasses maintenance, replacement and enhancement of existing assets.

Improve

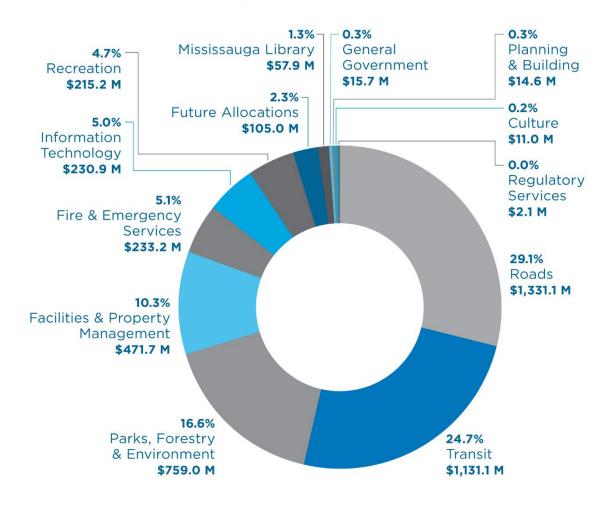
Improve projects are those projects that provide a new level of service to the City, or provide additional capacity due to growth.

2023 Proposed Gross Capital Budget by Service Area \$480.8 Million



The 10-year capital budget provides for investments to maintain the City's existing infrastructure in a state of good repair, and for the development of new infrastructure required to implement the Strategic Plan and related master plans. The following chart shows the forecasted 10-year gross capital program (total of \$4.6 billion) by service area. The capital program is primarily allocated to projects in Transit; Roads; Parks, Forestry & Environment; Facilities & Property Management; and Fire & Emergency Services. The 10-year forecast includes capital budget that is not allocated to service areas until future budget years. This practice ensures that there is enough funding available for capital projects that are difficult to plan for in advance. This amount is represented in the chart below as Future Allocations.

2023-2032 Gross Capital Budget Forecast by Service Area (\$4.6 Billion)



Capital Financing

The capital program is financed from various sources, including the overall tax levy, Development Charges (DCs), the Capital Infrastructure and Debt Repayment Levy, recoveries from other levels of government, and debt. Funding for capital projects flows through various reserve funds. The amount of funding projected to be available determines the size of the capital program over the next 10 years.

Assumptions

- Investment returns on the City's reserve funds are conservatively estimated to be in the three per cent range over the next 10 years, while DC investment returns are short term in nature and are estimated to be the average bank rate over the next 10 years at 2.25 per cent
- Debt financing expenses assume interest rates ranging between four per cent and five per cent over the next 10 years with the issuance term continuing to be in the 10-year range
- DC and Cash in Lieu of Parkland (CIL Parkland) revenues have been estimated based on current rates, and forecasted growth for future years
- The Capital Infrastructure and Debt Repayment Levy of three per cent on the prior year's tax levy will continue for the next five years and then be adjusted to two per cent

Reserve Funds

Capital projects are funded through a variety of reserve funds. Reserve funds are established for specific purposes. Subject to Council approval, capital projects can draw on these reserve funds for funding.

Some funds are available for specific services. For example:

- Canada Community-Building Fund Reserve Fund (formerly known as Federal Gas Tax) funds transit, facilities, roads and bridges
- CIL Parkland Reserve Fund primarily funds parkland acquisitions, and to a limited extent may be used to fund other public recreational purposes
- DC reserve funds fund projects required due to growth

Tax-based reserve funds are used to finance capital infrastructure needs. The Tax Capital Reserve Fund provides the majority of funding for capital projects. The Tax Capital Reserve Fund is funded, in turn, through contributions from the operating budget. These contributions grow annually through the infrastructure portion of the Capital Infrastructure and Debt Repayment Levy.

Specific details on all reserves and reserve funds can be found in Volume III of this document.

Development Charges

The *Development Charges Act, 1997* lays out the regulatory and legislative framework governing Ontario municipalities for the collection of Development

Charges. Development Charges are fees collected from developers, generally at the time a building permit is issued, to pay for the cost of the infrastructure required to provide municipal services (for example, roads, transit, community centres, and fire stations) to support a growing population and employment base.

Capital Infrastructure and Debt Repayment Levy

Repairing and rehabilitating aging infrastructure requires an increased focus on the funding of the City's asset renewal needs. As such, enhanced infrastructure funding strategies and mechanisms have been developed to assist the City in addressing its infrastructure funding challenges.

Most notably, the Capital Infrastructure and Debt Repayment Levy of three per cent on the prior year's tax levy provides funding necessary to maintain the City's current assets. The levy is allocated between funding capital infrastructure directly and funding debt repayment. This three per cent levy is planned to continue for the next five years and then fall to two per cent thereafter.

Recoveries

The City of Mississauga receives federal and provincial government grant funding. Generally, only formally approved grant funding is included in the budget. Some exceptions are made if grant applications are underway and approvals are fully expected.

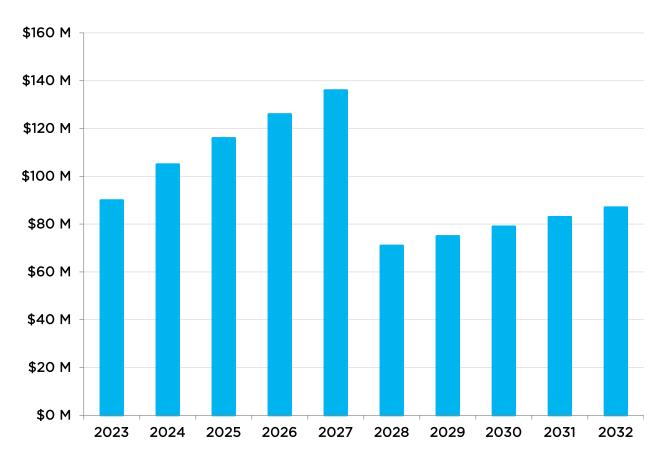
The City has benefited from several funding programs over recent years. The City has received approval for claims reimbursement up to \$400.8 million from the Public Transit and COVID-19 Resilience streams of the Investing in Canada Infrastructure Program (ICIP); a further \$224.6 million has been applied for and is pending final approvals. Since ICIP funding has been allocated to the City, all ICIP funding has been included in the current capital program. The City has also been approved for funding of \$45.2 million to support the reconstruction of the South Common Community Centre and Library through the provincial government's Strategic Priorities and Infrastructure Fund, under the Priority Local Infrastructure Stream.

Debt

Long-term financing is a critical component in funding new construction, and replacing and upgrading capital assets for the City of Mississauga. Taking on long-term debt allows the City to spread out the cost of capital projects over the useful lives of the assets. The amount of debt the City issues each year is determined by how much funding will be yielded by a portion of the Capital Infrastructure and Debt Repayment Levy.

The chart that follows provides the forecasted annual debt issuance for each of the next 10 years.

Forecasted Debt Issuance Requirements



For 2023, debt will be issued in the amount of around \$90 million for a number of capital initiatives. Debt-funded projects for 2023 include the construction and renovation of various facilities city-wide; community centre, park and sports facility redevelopments; fire vehicles; and transit- and road-related improvements.

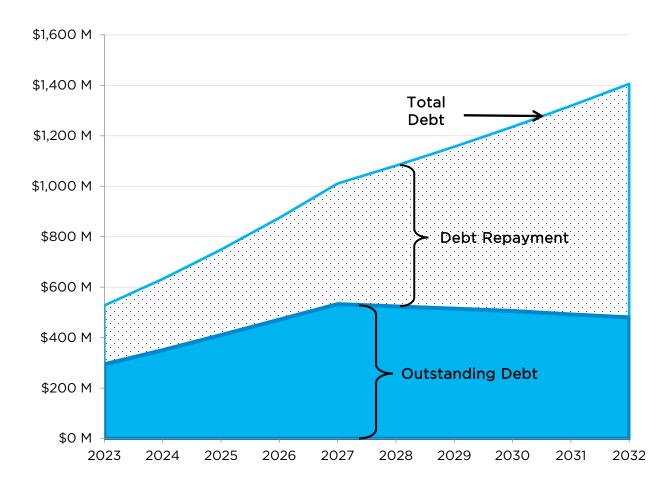
Volume III of this document includes a table that lists the 2023 capital projects that are fully or partially funded from debt.

The City began issuing debt in 2013. As of the end of 2023, the outstanding debt balance is projected to be \$249 million.

The City is planning on issuing approximately \$968 million in debt over the next 10 years. This does not mean that the City will have more than \$1.0 billion in debt by the end of 2032, as a portion of debt is repaid each year.

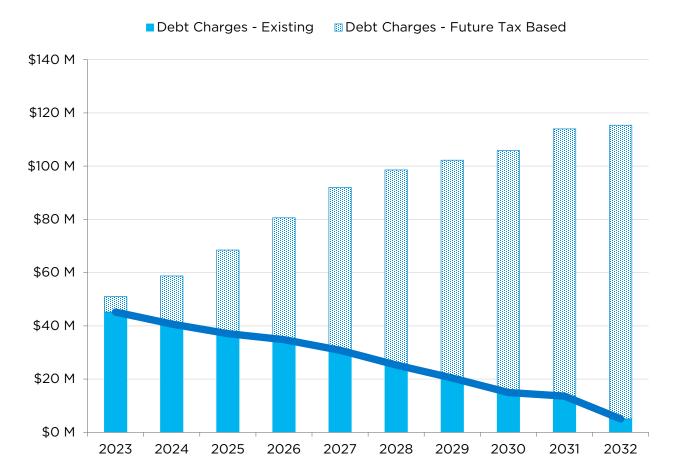
The net effect of new debt being issued each year and previously issued debt being retired is illustrated in the following chart. The current capital program plans to have total outstanding debt increasing from \$294 million in 2023 to \$480 million by 2032.

Forecasted Total Debt



The following chart shows the level of principal and interest payments over the next 10 years based on the forecasted debt issuance. The existing debt charges category shows payments for debt already issued that is being retired or paid each year.

Debt Charges (Principal and Interest Payments)

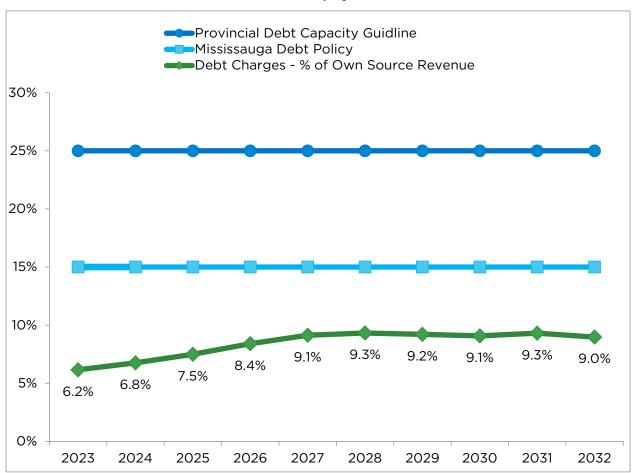


The Province limits the amount of debt that any city can hold. Debt repayment costs must remain within 25 per cent of own-source revenues (that is, those revenues that are determined by the City directly, such as the tax levy, and not revenues like provincial or federal grant funding).

The City of Mississauga's debt policy is more conservative than the provincial limits. The City's debt policy requires that annual debt repayment be limited to 15 per cent of own-source revenues.

The City's debt management program ensures that it remains well within its prescribed debt policy. Careful and conservative spending in the short run ensures that funds are available for longer-term capital initiatives while keeping tax rates manageable.

Annual Debt Repayment Limit



The City's current funding does not fully fund all capital requirements and initiatives, but balances the need to maintain City infrastructure, fund new projects as required, and minimize debt. The total for unfunded capital projects is \$2.5 billion gross for the 10-year period 2023-2032.

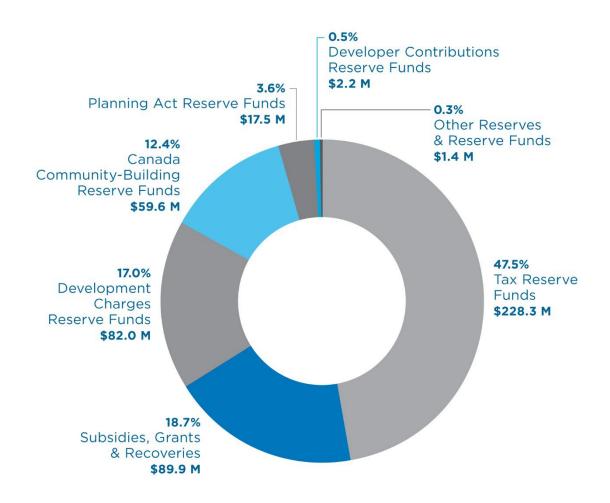
Changes to Development Charges and the New Community Benefits Charge

The passing of Bill 108, the *More Homes, More Choice Act* in 2019, and Bill 197, the *COVID-19 Economic Recovery Act* in 2020 resulted in changes to the *Development Charges Act, 1997* and the *Planning Act, R.S.O. 1990*. Regulations related to implementing these changes were released on September 18, 2020.

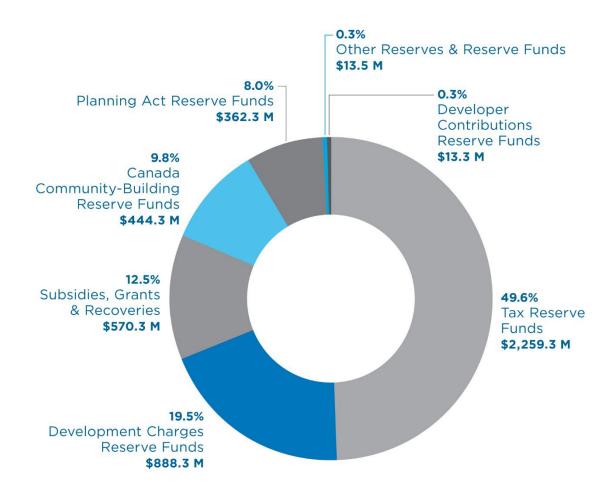
Changes stemming from this legislation include the elimination of the 10 per cent discount to soft services and the removal of parking as a DC-eligible service. These changes were incorporated into a DC background study that was presented to Council and a new DC by-law that Council approved in June 2022.

Changes to the *Planning Act* include the introduction of a new Community Benefits Charge (CBC) intended to replace previous height and density bonusing provisions. A CBC Strategy was presented to Council and a CBC By-law was approved in June 2022.

Funding Sources for the 2023 Capital Budget







Long-Range Outlook

The Long-Range Financial Plan (LRFP) is an essential tool for long-term planning for the City. An LRFP model has been developed to provide an indication of the City's future operating, capital, debt, and reserve and reserve fund (R&RF) requirements, given current conditions. The City uses its long-range financial model to ensure that assumptions made in the current year's Business Plan & Budget are sustainable for the future. The strength of the model lies in its ability to identify implications of future strategies and initiatives as they are proposed, to confirm the financial impacts of these strategies, and determine affordability and impacts on the City's financial position. The LRFP is an important tool to assess affordability into the future and address funding requirements for city-building initiatives.

Each year, the model is updated to reflect the current Business Plan & Budget, with informed projections for operating expenditures beyond the four-year period. City staff use this model to ensure projected funding levels for R&RFs are sufficient to finance the capital program as presented.

Assumptions

- Service levels will be maintained as identified in the current Business Plan & Budget
- Although the City's operating budget and tax levy represent best estimates for anticipated annual expenditures, operating budget surpluses are often realized.
 The LRFP assumes operating budget surpluses based on historical trends
- Compensation increases will be co-ordinated with Human Resources and in line with settlements and agreements
- New initiatives beyond the first four years of the operating program are assumed to be at average historical levels
- A three per cent Capital Infrastructure and Debt Repayment Levy is assumed for the next five years and two per cent thereafter

The Forecast

The 2023-2032 capital program provides the forecasted capital expenditures for the City. Specific forecasts for the R&RFs have been identified in Volume III of this document.

All decisions related to revenue generation, capital expenditures, debt-issuance and R&RF management are interrelated and ultimately impact the City's operating budget.

The City of Mississauga property taxpayer is impacted by the decisions of the City of Mississauga, the Region of Peel, and the Province, through education tax rates. Assuming the City of Mississauga's proportion of the tax bill is maintained for the next 10 years (i.e., making no assumptions with respect to the Region of Peel or Education portions of the tax bill), Mississauga's impact on the tax levy is anticipated to be relatively stable over the next 10 years.

Infrastructure Gap

The 2023-2026 Business Plan & 2023 Budget presents operating and capital budgets that ensure the City can continue to maintain current service levels. The majority of the proposed capital spending is required to ensure the City maintains or replaces its current infrastructure.

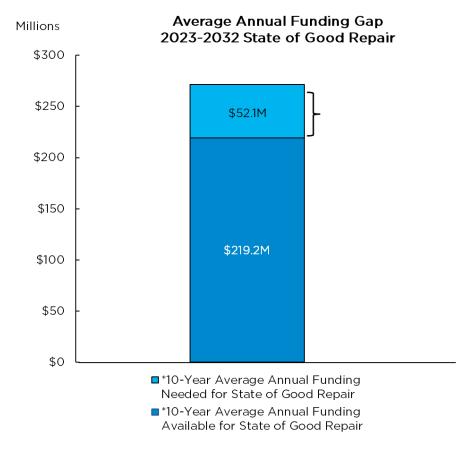
The City of Mississauga owns infrastructure assets with an estimated replacement cost of \$14.2 billion (excluding any land and including stormwater assets). The City has included a three per cent infrastructure levy that will provide funding to maintain and replace its critical infrastructure. The 2023 Budget includes a total of \$135.7 million for the funding of capital projects, through contributions to the Tax Capital Reserve Fund and debt repayment.

The continued application of the infrastructure levy funds, and sustained funding from federal and provincial government partners (e.g., Federal Gas Tax, now called

the Canada Community-Building Fund), provide the City with funding that can be applied to manage its infrastructure replacement.

There continues to be, however, an infrastructure gap; the City's current funding sources do not allow for fully funding of the City's state-of-good-repair (SGR) needs.

The following chart illustrates the funded and unfunded needs for maintaining assets in a state of good repair on an average annual basis from 2023 to 2032.



*Average Annual Funding Gap does not include funding for Stormwater Program

Over the 10-year period, on average, the City plans to spend \$219.2 million annually to maintain and replace its existing assets. Based on identified requirements, additional annual funding of approximately \$52.1 million will fully address the City's SGR needs. Through prudent asset management, service areas ensure that available funds are applied in a prioritized manner, to manage the infrastructure gap.

Implementation of asset management best practices as well as assistance from senior levels of government through continued infrastructure funding programs will provide opportunities to address some elements of the funding gap.

The City's 2021 stormwater infrastructure replacement cost is valued at \$5.3 billion. Future funding of the Stormwater Management Program will need to address asset renewals (replacement and rehabilitation) for the current infrastructure base in addition to new capital assets constructed and assumed.

Future capital stormwater infrastructure requirements are examined in two ways:

- The infrastructure needs for the Stormwater Program are calculated over the 10-year period 2023-2032 and include the capital requirements for all elements of the program (stormwater pipes, watercourses and stormwater management facilities)
- A 100-year analysis (2023-2122) is performed to forecast the replacement cycle of the existing stormwater pipe infrastructure. The analysis provides the average annual funding requirements over the 100-year period

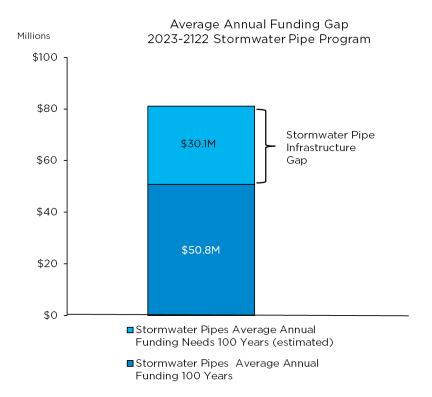
The difference between the capital infrastructure requirements and the available funding committed in the 2023-2032 capital budget is the infrastructure gap for the Stormwater Program. Over the next 10 years, the Stormwater Program is fully funded.

The 100-year infrastructure gap is the difference between the forecasted 100-year capital needs and the forecasted funding available in the Pipe Reserve Fund, supported primarily by the Stormwater Charge.

The following chart illustrates the 100-year Stormwater Pipe Program funded and unfunded requirements, on an average annual basis from and 2023 to 2122.

On average, the City forecasts spending \$51 million per year on its stormwater pipe infrastructure. Annual renewal costs start to increase significantly around 2051 and continue to escalate for the next 40+ years. To ensure stormwater pipes are replaced at the end of their useful life, an additional \$30 million per year from 2023 to 2123 is required to fully fund the stormwater pipe program.

Through prudent asset management, staff ensure that available funds are applied in a prioritized manner to manage the stormwater infrastructure gap.



For more information on the City's infrastructure, visit mississauga.ca/council/budget-and-finances/city-of-mississauga-budget/how-the-city-spends-money/

Reserves & Reserve Funds

Reserves and reserve funds (R&RFs) are established by Council to assist with the long-term financial stability and planning of the City. R&RFs are an important element of the City's financial plan.

R&RFs provide stability in times of unexpected shifts in revenues and expenditures, provide funding for one-time expenditure requirements, and minimize fluctuations in taxes caused by cyclical conditions. Credit rating agencies consider the level of reserves and reserve funds that a municipality has as part of their rating process.

The City reviews its R&RFs on an annual basis to ensure targets are appropriate and balances are forecasted for a minimum of 10 years. Financing the 10-year capital plan relies on this R&RF work, and the City's approach of continuous improvement with respect to R&RFs assists in the City's long-term planning strategies.

Operating Reserves

Operating reserves are generally used to mitigate the impact of fluctuations in operating costs and revenues. Reserves are established at the discretion of Council, often as part of an overall strategy to fund programs or special projects and to stabilize the operating budget.

Select operating reserves as listed below are used to mitigate operating budget fluctuations:

- Fiscal Stability: this fund is maintained for emergencies or unforeseen events such as labour settlements, legal settlements and assessment appeals
- Winter Maintenance: an unusually severe winter might result in higher-thanaverage winter maintenance costs. Rather than maintaining an unnecessarily high annual budget for winter maintenance, any one-time extraordinary expenditure is funded from the Winter Maintenance Reserve
- Building Revenue Stabilization: due to fluctuating levels of development, actual building permit and development fee revenues can fluctuate significantly from year to year. Annual variances are managed through this stabilization reserve

Reserve Funds

Reserve funds are established by Council for a specific purpose. They contain funds that have been set aside as directed by a requirement of provincial or federal legislation, or a decision of Council. These reserve funds are used to conduct major repairs, renovations or rehabilitation of buildings or large equipment; acquire new assets; and, replace older assets that have reached the end of their lifecycle.

Capital reserve funds are established to help the City plan for its long-term infrastructure needs. Tax Capital and other tax-funded capital reserve funds are generally funded through the operating budget or through the Capital Infrastructure and Debt Repayment Levy. The Tax Capital Reserve Fund is the primary source of funding for the majority of the City's infrastructure projects (construction, renovation or replacement of facilities and equipment).

The City receives funding from both the provincial and federal governments. The Canada Community-Building Reserve Fund (formerly known as Federal Gas Tax) is used primarily for facilities, roads, bridges and transit projects. The Provincial Gas Tax Reserve Fund is used to fund transit operating expenditures. There are also various other special-purpose reserve funds that are part of these provincial and federal government programs.

Development Charges (DCs) are fees collected from developers in accordance with the *Development Charges Act, 1997* and governed by the City's DC By-law. DCs help pay for the capital costs of growth-related infrastructure and municipal services (for example, transit, community centres, libraries and fire stations) required to support a growing population and employment base. DC revenues and capital project costs are closely monitored.

The *Planning Act* allows for cash contributions from developers to be provided in lieu of conveying parkland as a condition of development. These cash contributions are accumulated in the Cash in Lieu of Parkland (CIL Parkland) Reserve Fund, and allow the City to make land acquisitions. CIL Parkland funds are also used for park structures.

The City manages a variety of reserve funds to administer various programs and initiatives, including Automated Speed Enforcement, Community Benefits Charge and Municipal Accommodation Tax.

The Stormwater Service Area has separate reserves and reserve funds that are set aside to help offset future capital needs, obligations, pressures and costs. They are drawn upon to finance specific-purpose capital and operating expenditures as designated by Council, to minimize Stormwater Charge fluctuations due to unanticipated expenditures and revenue shortfalls and to fund ongoing and future infrastructure programs.

The purposes of all open reserves and reserve funds and additional tables, including tables showing transfers to and from, can be found in Volume III of this document.

Reserves & Reserve Funds Summary

Reserves & Reserve Funds (\$000s)	Projected Balance Dec 31, 2022*	Projected Balance Dec 31, 2023
Obligatory Reserves & Reserve Funds		
Development Charges	213,168	219,556
CIL Parking Section 40	9,395	10,316
CIL Parkland Section 42	43,151	47,154
Bonus Zoning	14,668	15,072
Provincial Gas Tax	34,489	35,882
Canada Community-Building	56,213	41,461
Provincial Public Transit	(41)	(42)
Federal Public Transit	53	55
Safe Restart	0	0
Total Obligatory Reserves & Reserve Funds	371,096	369,453
Discretionary Reserves & Reserve Funds		
Reserves	116,937	116,726
Developer Contributions	31,064	29,942
Employee Benefits	30,208	26,388
Insurance	41,987	37,665
Lot Levy	69,509	71,420
Other Reserve Funds	24,254	29,811
Stormwater	66,959	57,610
Tax	165,167	80,461
Total Discretionary Reserves & Reserve Funds	546,084	450,023
Total Reserves & Reserve Funds	917,180	819,477

^{*}Projected balances reflect unencumbered funds only and do not include funding already allocated for active capital projects

Staffing Impacts of the Proposed Budget

The City delivers services and services are delivered by people. As part of the budget, the City reports on how many full-time equivalents (FTEs) it employs. There are various reasons that require changes to the number of budgeted FTEs. A new policy overseeing the way positions are budgeted for was approved by Council in July 2022. The approval and implementation of the Budgeted Position Control Policy has resulted in an overall reduction of the number of FTEs reported on by the City. Permanent and contract positions continue to be stated in terms of FTEs, but pooled positions are now tracked for budget purposes through dollars only. While Council approval is still required for increasing position count and budget, this change streamlines the process for those service areas that hire seasonal workers (e.g., Parks, Forestry & Environment).

Some of the new initiatives proposed in the 2023 Budget require staffing in order to be able to deliver the increased service levels. The restructuring and streamlining of services captured in the Efficiencies and Cost Savings category of the operating budget have resulted in some FTE reductions or transfers between service areas.

The following table sets out the proposed FTE positions by service area and accounts for changes proposed in 2023. Tables in Volume III provide details of the FTE changes in the proposed budget and FTE totals by service area program. Details on the proposed new FTEs and their corresponding new initiatives can be found in each service area's section of Volume III in this document.

2023 Summary of Full-time Equivalents

Service Area	2022 FTEs	2023 New FTEs from BRs	2023 Other FTE Changes	2023 Total FTE Changes	2023 FTEs
Culture	64.0	(1.0)	0.0	(1.0)	63.0
Facilities & Property Management	192.0	0.0	1.0	1.0	193.0
Fire & Emergency Services	775.0	3.0	0.0	3.0	778.0
General Government	527.0	1.0	(9.0)	(8.0)	519.0
Information Technology	261.0	0.0	(5.0)	(5.0)	256.0
Mayor & Members of Council	41.0	0.0	0.0	0.0	41.0
Mississauga Library	208.0	5.0	0.0	5.0	213.0
Parks, Forestry & Environment	233.0	1.0	0.0	1.0	234.0
Planning & Building	211.0	1.0	1.0	2.0	213.0
Recreation	348.0	1.0	0.0	1.0	349.0
Regulatory Services	155.0	0.0	(3.0)	(3.0)	152.0
Roads	393.0	8.0	(14.0)	(6.0)	387.0
Stormwater	18.0	0.0	0.0	0.0	18.0
Transit	1,410.0	0.0	(1.0)	(1.0)	1,409.0
Total	4,836.0	19.0	(30.0)	(11.0)	4,825.0

2023 City Property Tax Impact

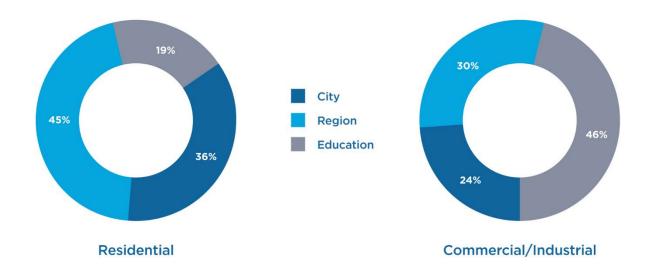
Property Tax Bill

According to the <u>Federation of Canadian Municipalities</u>, local governments are responsible for 60 per cent of Canada's infrastructure, but only have access to 10 cents on every tax dollar.

The property tax bill in Mississauga itemizes funding for services provided by three levels of government - the City of Mississauga, the Region of Peel and the Province of Ontario's Ministry of Education, as Mississauga is part of a two-tier municipal government structure. The property taxpayer is impacted by the decisions of all three bodies, and all three make up the total change in the property tax bill.

The City's Business Plan & Budget only affects the City portion of the tax bill which is 36 per cent of the residential tax bill and 24 per cent of the non-residential tax bill, as shown in the following charts. In order for taxpayers to more easily understand the impact of the City's budget on their taxes, we calculate the impact on the total tax bill. Expressing the change in this way also makes it easier to compare to single-tier cities such as Toronto, Ottawa, Hamilton and London.

Distribution of Property Tax Bill



Impact on Property Tax Bill

In June, the Region of Peel forecasted a budget increase of 5.0 per cent. If approved, this will translate to an increase on the total residential tax bill of 2.3 per cent. As has been the case for many years, there is no increase assumed for the Education tax rate. Combining these components with the City's tax increase will result in the total impact on a City of Mississauga resident's tax bill of 5.30 per cent.

For a commercial/industrial taxpayer the impact on the total tax bill is 3.47 per cent. The percentage impact on overall commercial/industrial rates is lower because these taxpayers pay a much higher proportion of education taxes.

The following table assumes an overall 5.0 per cent increase for the Region of Peel's operating budget as of the date of print. 2023 Budget deliberations for the Region of Peel are scheduled to begin January 19, 2023.

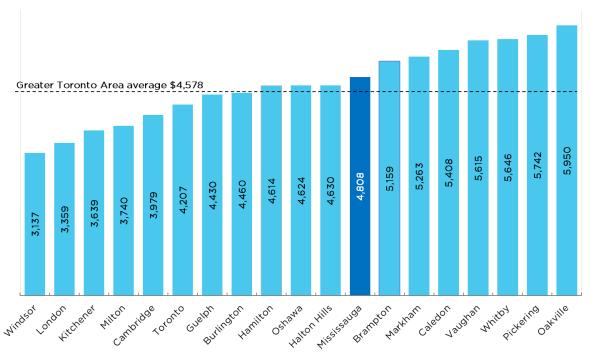
2023 Tax Bill Impact	City	Region	Education	Total
Residential	3.00%	2.30%	0.00%	5.30%
Commercial/Industrial	1.97%	1.50%	0.00%	3.47%

City Tax Rate Comparison

The information in the following charts is from the BMA Management Consulting Inc. Annual Municipal Study database, which compares various municipal property-tax-related benchmarks as indicators of value for money in the current level of services provided by municipalities.

Average property taxes include city, regional and education taxes. When comparing the 2021 weighted average of seven residential property types, Mississauga is competitive with the Greater Toronto Area average at \$4,578.

2021 Average Residential Property Tax



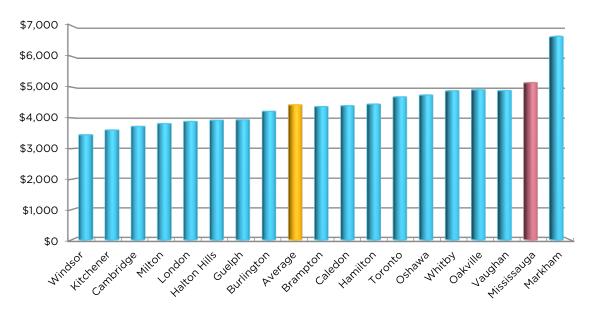
The following chart provides a comparison of the 2021 tax levy for various municipalities on a per capita basis (residents only). Mississauga is among the lowest in comparison to other major southern Ontario municipalities and is well below the average for Ontario municipalities.

This measure indicates the total net municipal levy needed per capita to provide services to the municipality.

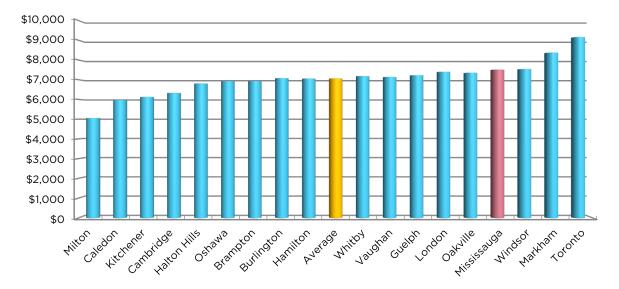
Municipality	Levy Per Capita
Oakville	\$1,901
Whitby	\$1,866
Guelph	\$1,809
Vaughan	\$1,781
Oshawa	\$1,702
Caledon	\$1,687
Burlington	\$1,666
Cambridge	\$1,663
Hamilton	\$1,655
Windsor	\$1,615
Average	\$1,606
Mississauga	\$1,598
London	\$1,573
Toronto	\$1,558
Halton Hills	\$1,489
Markham	\$1,477
Kitchener	\$1,361
Brampton	\$1,294
Milton	\$1,211

The following four charts provide comparisons of standard property taxes in various municipalities, primarily in the Greater Toronto Area, with populations greater than 100,000. The first two charts show total standard property tax comparisons, including both upper- and lower-tier municipal responsibilities and education, for a bungalow and for a four bedroom executive home.

Bungalow

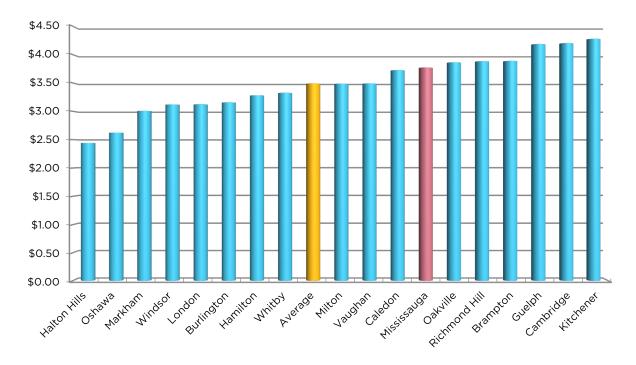


Executive Home

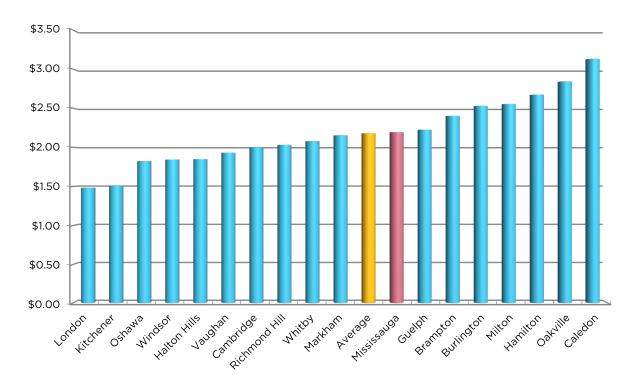


The next two charts compare commercial office space and standard industrial property taxes for the lower-tier portion only, using the same set of municipalities.

Commercial Office Space per Square Foot



Standard Industrial per Square Foot



Accrual Based Budgeting

The City prepares two main sets of financial documents annually: the Business Plan & Budget, and the annual financial statements.

The Business Plan & Budget document is a spending control document, a revenue rate-setting document and the means to calculate a property tax levy, as specified in sections 290 and 312 of the *Municipal Act*. The Business Plan & Budget is prepared using the cash basis of accounting.

The *Municipal Act* requires that municipalities prepare annual financial statements that use the accrual basis of accounting in accordance with Public Sector Accounting Standards (PSAS) for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

Ontario Regulation 284/09 was introduced to reconcile the major differences between the annual financial statements and the Business Plan & Budget that result from using the two different accounting bases. The main differences include:

- Certain revenues and expenses, such as contributed assets received through development, or changes in employment and other liabilities, are not included in the budget, but are in the financial statements
- In the Business Plan & Budget, transfers in or out of the Operating Fund or Capital Fund from reserves are recorded as either revenues or expenses; these transfers are not recorded as revenues or expenses in the financial statements
- Liabilities are fully recognized in the financial statements, but are not fully funded in the Business Plan & Budget, as these are an estimate of future possible expenditures. Levying an amount to fully fund liabilities would significantly increase the tax levy
- The Business Plan & Budget does not provide for amortization, although it does set aside funds in reserves to pay for the future renewal of City infrastructure

Regulation 284/09 requires the City to identify the impacts of not including amortization expenses, post-employment retirement benefits and solid waste landfill closure and post-closure expenses in its budget.

The proposed 2023 Operating Budget summary, presented on a PSAS-consistent accrual basis is outlined in the table on the following page.

Accrual Based Budget Summary

Revenues	2023 Budget Amount (\$000s)
Approved Operating Budget (Plus Tax Levy)	1,125,874
Contributions from Reserve Funds	(77,374)
Enersource Dividend	(17,577)
Enersource Net Income	25,000
Obligatory Reserve Fund Revenue Applied	183,308
Adjusted Operating Budget	1,239,230
Approved Capital Budget	480,813
Transfer From Reserve Funds and Debt proceeds	(480,813)
Budgeted Recoveries from External Sources	89,851
Adjusted Capital Budget	89,851
Reserve Funds Interest and Other Revenue	12,100
Total Revenues	1,341,181
Expenses	
Approved Operating Budget	1,125,874
Elimination of Operating Transfers	(217,669)
Amortization of Tangible Capital Assets	161,866
Debt Principal Repayments, Net of Debt Issuance	(44,639)
Changes in Employee Benefits and Other Liabilities	7,791
Adjusted Operating Budget	1,033,223
Approved Capital Budget	480,813
Eliminate Capital Expense Budget	(480,813)
Adjusted Capital Budget	0
Total Expenses	1,033,223
Annual Surplus/(Deficit)	307,958
Accumulated Surplus, beginning of year	9,404,521
Accumulated Surplus, end of year	9,712,479

Volume III of this document outlines a PSAS-consistent budget by service area for revenues and expenses.

About Mississauga

The City of Mississauga, Canada's seventh-largest city by population, is located on the Traditional Territory and Treaty Lands of the Mississaugas of the Credit First Nation in southern Ontario, Canada.



Area: 29,217 hectares (72,196 acres)

Population: 717,961 (2021 Census), with growth to 995,000 forecasted by 2051

Transportation: MiWay, Ontario's third-largest transit system, with service across the city and linkages to all neighbouring transit systems; 5,680 lane kilometres of road network; 608 kilometres of cycling network; 18-kilometre Metrolinx Hurontario Light Rail Transit – Hazel McCallion Line (2024); seven major highways, including North America's busiest (401); two national railways; Pearson International Airport, Canada's largest and busiest airport and second in North America for international connectivity. Downtown Toronto is a 30-minute drive, and the US border is a 90-minute drive.

Physical Features: The city features many hills, valleys, creeks and streams, the Credit River, and 22 kilometres of waterfront on Lake Ontario. Mississauga has numerous parks, forests, natural areas, trails, and bicycle paths.

Residents: Residents speak over 145 languages, including English, Urdu, Arabic, Polish and Mandarin. A larger number of families have children as compared to those in other municipalities in the Greater Toronto and Hamilton Area (GTHA). Seventy per cent of Mississauga's adult population aged 25-64 have some post-secondary education, and 42 per cent hold a university degree at or above a bachelor level.

Education: Mississauga is home to two post-secondary schools, the University of Toronto Mississauga and Sheridan College. There are 15 universities and 17 colleges within a one-hour commute from Mississauga, making it an attractive location not only for students, but also for businesses.

Economy: Mississauga is a net importer of labour, consistently attracting talent from neighbouring municipalities. More than 75 Fortune 500 companies that have their Canadian head offices or major divisional offices located in Mississauga. The city is home to 1,400+ multi-national firms and 94,000+ registered businesses. Sectors include advanced manufacturing, higher-value business services, life sciences, and smart logistics. Mississauga's aerospace manufacturing sub-sector is the largest across all major Canadian centres by total employment and number of businesses.

City Governance: Governed by an elected <u>city council</u> that includes a mayor and 11 councillors, the City provides services to the community in the areas of Fire & Emergency Services; Libraries; Transit; Parks, Forestry & Environment; Culture; Roads; Facilities & Property Management; Recreation; Regulatory Services; Planning & Building; General Government; and Stormwater.

The <u>City's 12 elected officials</u> also sit on the governing council of the <u>Region of Peel</u>, an upper-tier regional government that provides services such as Public Health, Water and Wastewater, Waste Management, Social Housing, Long-Term Care, Paramedics, TransHelp (transit service for people with mobility issues) and Ontario Works (income and employment assistance) to the three lower-tier municipalities within its borders: the City of Mississauga, the City of Brampton and the Town of Caledon.

About the Corporation of the City of Mississauga

Values

City business and service delivery align with the three corporate values: trust, quality and excellence. These values guide our decisions and actions and are fundamental to the relationships we have with all our stakeholders.



Quality and Stability

Mississauga is a recognized leader in financial management. For the past 19 years, the City has received bond rating agency Standard & Poor's highest credit rating: 'AAA'. This achievement is based on a consistent track record which includes positive financial outcomes that are supported by prudent, forward-looking, fiscally responsible budget policies. Sound financial management, debt management and long-range financial planning secure this, the highest possible rating a municipal government can achieve.

Mississauga is well-managed and has a reputation for sound financial decision-making. The City ensures fiscal responsibility while providing the services that are needed and expected by people in order to live, work and play comfortably. The City

has earned an award for excellence in financial reporting from the Government Finance Officers Association for 24 consecutive years, and has received GFOA's Distinguished Budget Award for 33 consecutive years.

Mississauga was one of the first cities globally and the first city in Canada to be certified as a Smart City Early Adopter – ISO 37122, and has also recently been named one of the Smart21 Intelligent Communities in the world by the Intelligent Community Forum. For Mississauga, a Smart City is one that uses technology to support the people that live, work and play here. This includes digital initiatives such as Wireless Mississauga (free public Wi-Fi); digital services available through the City's website, apps and other platforms; computer access and makerspaces at our libraries; and many other tools and services.

Creating efficiency in processes to improve service delivery and contain costs has become part of our culture. Many staff are trained in Lean thinking and apply this knowledge daily to streamline their work and improve the customer experience.

City Staff

The elected Council is supported by dedicated professional staff who carry out their direction, serving the residents and businesses of the City. The City of Mississauga has been repeatedly recognized as one of Canada's Best Employers by Forbes Magazine, most recently in 2022. The City focuses on attracting and retaining talented and motivated individuals who are dedicated to making a positive difference in the lives of the people who live and work in Mississauga.

A strong commitment to equity, diversity and inclusion (EDI) is evident in the organization's daily activities. The City has actioned a number of items to support its EDI efforts. These include the development of a learning tool referred to as 'Equity Alerts' for staff; the creation of an Employee Equity Advisory Committee; recruitment and leadership succession planning process reviews; and development of EDI toolkits for staff on anti-racism and discrimination, and Truth and Reconciliation. This commitment and the organizational values are the cornerstones in the foundation of the City's work culture.

The City employs over 4,800 full-time staff. The City also adds part-time staff in the summer months, in Recreation, Parks, Forestry & Environment and other areas in the City. The workforce delivering municipal services comprises a broad range of leaders, technical professionals, skilled workers and front-line service delivery staff.

The City's Talent Acquisition Strategy uses social media and cloud platforms, video interviews and mobile technologies to improve the effectiveness of the recruitment process both for the City and for the potential employee. Apprenticeship and internship programs help train new staff particularly in specialized and highly competitive jobs such as arborists, mechanics and engineers.

The City has made a commitment to employee health and wellness. By investing in employee health, the City benefits from reduced absenteeism, increased productivity and greater employee satisfaction. Staff benefit by developing healthier lifestyles and access to appropriate health care when necessary. To support the many staff who

continue to work from home, there are several resources available including a home office ergonomics and safety checklist.

Workplaces will keep changing and adapting as recovery from COVID-19 advances. The wellness, adaptability, capability and resilience of City employees will remain a priority for the City as we continue to move forward.



Mississauga's employees are dedicated, professional, and have proven time and again that they can adapt to changes quickly. Changes can be spurred by adjustments to industry standards (e.g., technology upgrades), market variables that drive up costs (e.g., diesel fuel and asphalt), or legislation changes passed by other levels of government. Since early 2020, staff have been continually adjusting to the circumstances presented by the COVID-19 pandemic. Whatever the source, staff are equipped to respond to changes and have built resilience into City business practices.

Corporate Organization

The business plans and budgets for functional service areas are presented in Volume II of this document. The administrative reporting relationship of each service area to a department or departments is indicated within each service area business plan and budget. While business planning and budgeting activities are based on services, the Corporation of the City of Mississauga is structured as follows:

Citizens



City Manager's Office Paul Mitcham, City Manager

- Emergency Management
- Internal Audit
- Legal Services
- Strategic Communications & Initiatives

Community Services Jodi Robillos, Commissioner

- Culture
- Fire & Emergency Services
- Mississauga Library
- Parks, Forestry & Environment
- Recreation
- Tourism

Corporate Services Shari Lichterman, Commissioner

& Chief Financial Officer

- Corporate Business Services
- Facilities & Property Management
- Finance
- Human Resources
- Information Technology
- Legislative Services

Planning & Building Andrew Whittemore, Commissioner

- Building
- City Planning Strategies
- Development & Design
- Economic Development

Transportation & Works Geoff Wright, Commissioner

- Enforcement
- Infrastructure Planning & Engineering Services
- Rapid Transit Program Office
- Traffic Management & Municipal Parking
- Transit
- Works, Operations & Maintenance

Volume II

2023-2026 Business Plan & 2023 Budget



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Introduction

Volume II contains a business plan and budget for each of the City's 14 service areas, and one for Corporate Transactions. Also included in Volume II is a section about Financial Policies. The service area business plans and budgets are provided in alphabetical order.

Each business plan and budget use narrative, financial tables, photos, charts/graphs, and infographics to convey its proposed 2023 budget, forecasted budgets for 2024-2026, and a 10-year capital forecast.

Each business plan and budget provides an overview of the service area and outlines the key objectives that will be the focus of its work to accomplish service goals in the four-year period. The relationship of key objectives to the <u>City's Strategic Plan</u> is indicated via the inclusion, just above each Key Objectives section title, of the Strategic Plan pillar icons that most closely align to the objectives:



move - developing a transit oriented city



belong - ensuring youth, older adults and new immigrants thrive



connect - completing our neighbourhoods



prosper - cultivating creative and innovative businesses



green - living green

The key objectives relate to the overall goals of service for each service area, which are listed in the Goals of Service section.

In addition to the City's Strategic Plan, there are master plans and action plans that guide and inform business planning and budgeting. The Guiding Plans section of each business plan and budget lists any master plans or action plans directly related to the service area that have been approved by Council.

The Key Services infographic highlights the key services within the service area's purview, and gives the reader a sense at a glance of the area's core business. The most recent full year's statistics are included in the infographic (in this case, 2021).

The Service Area section visually lays out the functions included in the service area and names the City department accountable for the service area. Also included in this section is a description of the types of roles that make up the service area workforce.

The Key Performance Measures section provides highlights of service area performance measures that track and forecast the extent to which goals and objectives are met once budgeted plans are implemented.

The Operating Summary breaks out the service area budget by three possible categories: costs to maintain current service levels; efficiencies and cost savings; and new initiatives. New initiatives are presented in the form of Budget Requests, or BRs. Whether altogether new or requesting budget approval for an initiative approved in a prior year, all new initiatives are summarized in tables. A brief summary of each BR is also included in this section with the full narrative for each BR appearing in Volume III of this document.

The 2023-2032 Capital Summary section outlines the 10-year capital forecast by program and identifies the funding source. A detailed list of all proposed 2023 capital projects is provided in Volume III of this document.



Culture

2023-2026 Business Plan & 2023 Budget



Culture

Overview

Culture grows and supports Mississauga's creative sector, delivers cultural services, and enables high quality cultural experiences. This includes venue and events management for the Living Arts Centre, Paramount Fine Foods Centre, Celebration Square, Museums of Mississauga, Small Arms Inspection Building, Meadowvale Theatre, and the Maja Prentice Theatre; creative program delivery for people of all ages; culture and heritage planning; conservation of the City's heritage houses and artifact collection; film/tv and music offices; grants; public art; live event production; and Indigenous Relations.









Key Objectives 2023-2026

- Supporting creatives and creative organizations by investing in cultural spaces and grant programs
- Completing studies that will help support and grow the music sector and guide engagement with our diverse communities to enhance programs and services
- Delivering high quality creative and cultural events, programs and exhibitions to residents and visitors
- Supporting work on Reconciliation with programming, events and public art that is Indigenous-led and collaborative

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	5,104	5,059	5,019	4,989
Net Capital Budget	3,050	1,704	1,572	680
FTEs	63.0	63.0	63.0	63.0

Cover art credit: Jay Havens, It Takes a Community to Build the Story, 2022. Meadowvale Theatre. City of Mississauga Permanent Public Art Collection. Full image and project details.

Goals of Service

- Build an arts-friendly city
- Enhance and improve cultural spaces and places
- Expand and grow leadership in the cultural sector
- Support an authentic cultural identity that is welcoming, inspiring and enriching
- Share our story beyond our borders
- Advance Reconciliation and increase Indigeneity through Indigenous-led collaboration

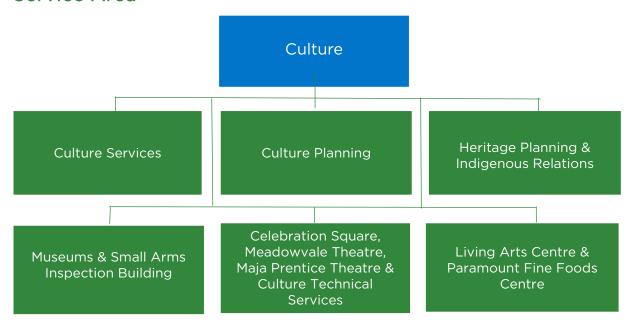
Guiding Plans

- Culture Master Plan
- <u>Creative Industries Economic Recovery Plan</u>
- Cultural Districts Implementation Plan
- Meadowvale Village Heritage Conservation District Master Plan
- Old Port Credit Village Heritage Conservation District Plan
- Public Art Master Plan
- Strategies: <u>Activate Culture Strategy</u>; <u>Creative Industries Strategy</u>; <u>Heritage Management Strategy</u>; <u>Music Strategy</u>

Key Services



Service Area



Department: Community Services

Culture's workforce includes culture and heritage planners, curators, light and sound technicians, and specialists in cultural planning and programming, events, grants, community development, creative industries, consultation, artifact conservation and preservation, and administration. Its workforce is complemented with part-time staff and student interns each year, and the donated time of 219 volunteers.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Attendees at City-funded festivals and events*	173,076	277,495	1,080,000	1,120,000
Participants in registered Culture programs*	1,300	1,821	8,000	10,000
Per capita grant funding	\$4.00	\$4.25	\$4.25	\$4.50
Heritage permits issued per year	52	57	60	62
Filming days	664	1,307	1,000	1,200
Public art pieces	59	63	75	80
Events hosted at Culture facilities*	171	161	300	350
Volunteer hours provided at City-funded cultural organizations	109,996	192,380	220,000	300,000
Investment in Truth and Reconciliation through programs, events and other initiatives	\$31,305	\$129,861	\$375,745	\$576,500

^{*}Attendees, events and participants were limited in 2020 and 2021 due to COVID-19

2023 Operating Summary

Proposed Changes by Category

Changes to Maintain Current Service Levels

Levels

The impact of maintaining current service levels for the Culture Service Area is an increase of \$115,000. Highlights include:

Savings

- A cost increase of \$207,000 for labour adjustments and fringe benefit cost increases,
- A revenue increase of \$175,000 from increased fees and charges, advertising revenue and Culture Hub program revenue
- An increase of \$82,000 in general operating costs such as utilities and Culture Hub programming

Efficiencies and Cost Savings

The \$123,000 achieved in efficiencies and cost savings consists of:

- Savings of \$67,000 due to the elimination of one administrative position
- Savings of \$56,000 in occupancy costs due to the office space lease termination at 201 City Centre Drive

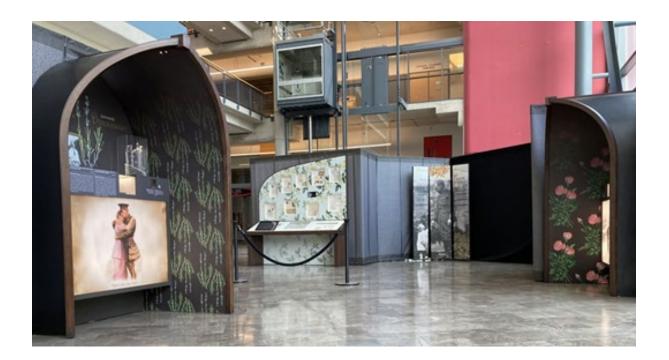
New Initiatives

There is one new initiative proposed to start in 2023. There is also one BR that is part of a multi-year BR approved in a prior year budget:

- BR #5314, Grant Support to Culture Groups (prior year)
- BR #9397, Music Strategy Implementation

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	5,112	5,104	5,059	5,019
Normal Operations	(7)	(46)	(40)	(30)
Proposed New Initiatives	0	0	0	0
Proposed Net Operating Budget	5,104	5,059	5,019	4,989



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Music Strategy Implementation	9397	0.0	270	0	(270)	0
Total		0.0	270	0	(270)	0

BR #9397 - Music Strategy Implementation

Description: This new multi-year request to be funded by the Municipal Accommodation Tax is for the implementation of the Music Strategy recommendation to support and grow the live music sector in Mississauga. In 2023, the request is for a \$45,000 Live Music Grant pilot program for for-profit businesses and organizations, and in 2024, \$90,000 for an economic impact analysis report and a music consumer data project to provide comprehensive analysis of the impact of the music sector and market in Mississauga.

Start Year: 2023

First year of a multi-year BR

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	45.0	135.0	45.0	45.0
Reserves & Reserve Funds	45.0	135.0	45.0	45.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change*		0.0	0.0	0.0
FTEs	0.0	0.0	0.0	0.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0



2023 New Initiatives Approved in a Prior Year

This table presents the additional costs by BR for multi-year initiatives that were approved in a prior year. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	Approved Prior Years FTEs	Approved Prior Years Gross Budget (\$000s)	2023 FTEs	2023 Gross Budget (\$000s)	2023 Net Tax Levy Impact (\$000s)	2023 Other Funding (\$000s)
Grant Support to Culture Groups	5314	0.0	631	0.0	214	0	(214)
Total		0.0	631	0.0	214	0	(214)



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Culture. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Culture's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Culture Buildings & Assets	905	140	140	140	970	2,295
Culture Materials & Equipment	2,070	1,564	1,432	540	3,025	8,631
Heritage Planning	75	0	0	0	0	75
Total	3,050	1,704	1,572	680	3,995	11,001

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	2,270	1,439	1,307	415	2,275	7,706
Developer Contributions	450	0	0	0	0	450
Other Reserves & Reserve Funds	330	265	265	265	1,720	2,845
Total	3,050	1,704	1,572	680	3,995	11,001



Facilities & Property Management

2023-2026 Business Plan & 2023 Budget

MISSISSAUGA
2023 Budget

Facilities & Property Management

Overview

Facilities & Property Management deals with the planning, design and construction of new and existing City facilities with consideration for accessibility, space planning and environmental sustainability, and manages the maintenance of existing buildings including operations, energy conservation, asset management, and the safety and security of the public and City staff.













Key Objectives 2023-2026

- Addressing the City's aging infrastructure needs by investing \$56 million in capital upgrades in 2023
- Enhancing security services delivery by leveraging systems interoperability and data sharing
- Revitalizing office spaces to support hybrid working
- Advancing the implementation of the Climate Change Action Plan in Corporate buildings

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	26,224	26,700	27,167	27,647
Net Capital Budget	55,952	40,374	64,193	48,360
FTEs	193.0	193.0	193.0	193.0

Goals of Service

- Maintain City buildings and site infrastructure
- Provide professional project management services
- **Develop** integrated capital plans and long-term facility asset management strategy
- **Ensure** the secure, safe use and enjoyment of City facilities, parks and the transit system
- **Support** and promote actions to mitigate climate change through energy conservation and environmental sustainability
- Ensure accessibility principles are incorporated into all business functions across City services
- **Ensure** the ongoing strategic configuration of office space to increase the use of underutilized spaces and support staff with hybrid work

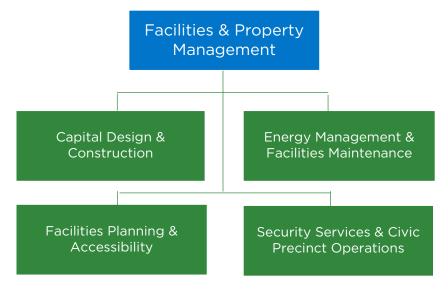
Guiding Plans

- <u>5-Year Energy Conservation Plan</u>
- Multi-Year Accessibility Plan
- Other service area master plans: <u>Living Green Master Plan</u>; <u>Climate Change Action Plan</u>; <u>Fire and Emergency Services Master Plan</u>, <u>Recreation Master Plan</u>

Key Services



Service Area



Department: Corporate Services

The Facilities & Property Management workforce includes project managers and coordinators; space planning co-ordinators; energy management, asset management, and accessibility specialists; maintenance and operations staff; security officers; transit enforcement positions; business analysts; and managers, supervisors and administrators.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Portfolio energy reduction compared to 2018	13.8%	15.4%	15.0%	10%*
Portfolio GHG emission reduction compared to 2018	13.1%	14.6%	14.0%	10%*
Onsite city-wide security response time on target	90%	92%	95%	95%
Buildings in fair to good/better band of Facility Condition Index	53%	61%	65%	65%
Ratio of capital emergency spends to planned lifecycle spends	4.5%	5.1%	6.3%	5.0%

^{*}Forecasted drop anticipates a return to normal from COVID-19 closure levels

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$1,664,722, or 6.8% 1.800 1,665 spun 1,800 1,600 1,400 1,200 \$ 1,000 800 600 400 200 0 0 0 Maintain Current Service Efficiencies and Cost New Initiatives Levels Savings

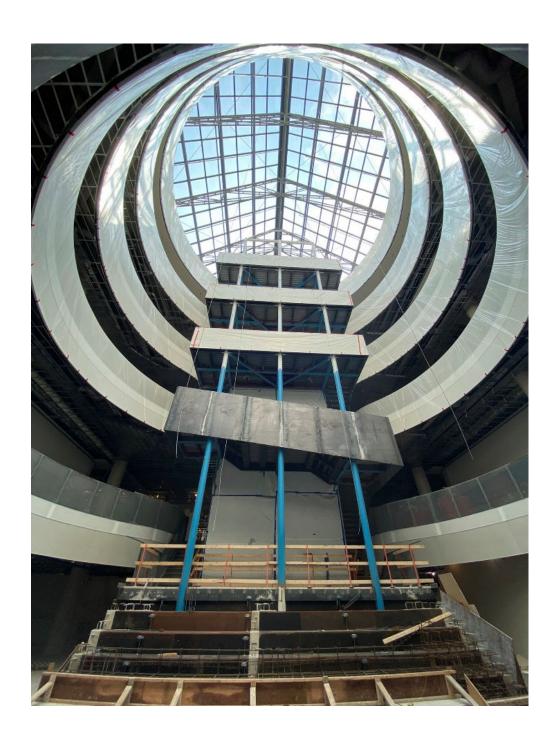
Changes to Maintain Current Service Levels

The impact of maintaining current service levels for Facilities & Property Management is a net increase of \$1,665,000. Highlights include:

- A cost increase of \$1,091,000 for labour adjustments and fringe benefit cost increases
- An increase of \$300,000 in preventative and emergency maintenance costs to account for an increase in failures due to aging buildings
- An increase of \$274,000 for increased utility costs

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	24,559	26,224	26,700	27,167
Normal Operations	1,665	476	468	480
Proposed New Initiatives	Ο	0	0	0
Proposed Net Operating Budget	26,224	26,700	27,167	27,647



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Facilities & Property Management. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Facilities & Property Management's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Infrastructure and Performance Improvements	8,048	5,867	5,250	250	15,011	34,426
Lifecycle Renewal and Rehabilitation	47,903	34,498	58,943	48,110	247,764	437,219
Services and Operations	0	9	0	0	0	9
Total	55,952	40,374	64,193	48,360	262,776	471,654

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	36,413	39,354	64,193	48,360	260,491	448,811
Canada Community- Building Fund	19,539	1,020	0	0	2,285	22,844
Total	55,952	40,374	64,193	48,360	262,776	471,654



Fire & Emergency Services

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Fire & Emergency Services

Overview

Mississauga Fire and Emergency Services (MFES) is an all-hazards fire department which operates 24 hours a day, 365 days a year. The MFES programming and resource deployment model is designed to reduce, mitigate or eliminate community risk.









Key Objectives 2023-2026

- Decrease emergency response times by investing in new fire station infrastructure
- Develop and execute a more rigorous lifecycle replacement plan for fire fleet and equipment
- Invest in the training of emergency services staff to fulfil provincial mandatory certification requirements
- Increase smoke alarm and carbon monoxide alarm compliance
- Collaborate with our City partners to prioritize equity, diversity and inclusion

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	140,561	152,303	162,491	172,910
Net Capital Budget	27,367	22,848	26,868	31,744
FTEs	778.0	801.0	841.0	841.0

Goals of Service

- Meet or exceed the National Fire Protection Association (NFPA) travel time standard for first responding vehicle of 240 seconds, 75 per cent of the time
- **Mitigate** community risk by ensuring that front-line staff are well trained and meet all provincial certification requirements
- Increase smoke alarm compliance through public education and enforcement
- **Grow** fire safety awareness in the community

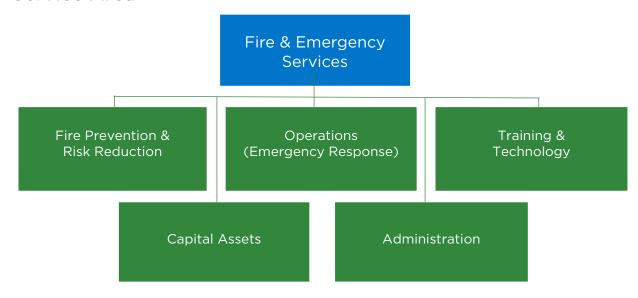
Guiding Plans

- Fire Master Plan, supported by:
 - Comprehensive Risk Assessment
 - Community Risk Reduction Strategy
 - o Infrastructure Renewal Strategy

Key Services



Service Area



Department: Community Services

The Fire & Emergency Services staff complement includes front-line operations staff (including firefighters, call-takers and dispatchers), fire safety inspectors, public educators, plans examiners, training officers, and mechanical and administrative staff. Eighty-seven per cent of the labour budget is dedicated to front-line firefighting operations.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Percentage of fires with working smoke alarms	39%	39%	40%	45%
Percentage of time first arriving truck meets travel time target ¹	60%²	50%	50%	49%
Number of residential structure fires	126	157	177	167
Number of people receiving public education	5,244	11,000	16,000	21,000

¹The travel time target is 240 seconds or less, 75 per cent of the time. Target is based on the National Fire Protection Association (NFPA) Standard for response time.

²Travel time for 2020 is not reflective of previous trends due to COVID-19

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$9,551,502, or 7.3% 12.000 \$ Thousands 9,552 10,000 8,000 6,000 4,000 2,000 0 0 0 Maintain Current Service Efficiencies and Cost **New Initiatives** Levels Savings

Changes to Maintain Current Service Levels

The impact of maintaining current service levels for Fire & Emergency Services is an increase of \$9,552,000. This includes:

- A cost increase of \$3.9 million for labour adjustments and fringe benefit cost increases
- \$5.7 million transfer to the Public Safety Fire Program Reserve Fund

New Initiatives

There is one initiative proposed for 2023 that is part of a multi-year BR approved in a prior year budget:

• BR #5371, Proactive Fire Inspection Program

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	131,009	140,561	152,303	162,491
Normal Operations	9,552	11,743	10,187	10,419
Proposed New Initiatives	O	Ο	0	0
Proposed Net Operating Budget	140,561	152,303	162,491	172,910



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
New Fire Station 123	5508	20.0	4,330	0	(4,330)	12,237
New Fire Station 124	5556	20.0	4,370	0	(4,370)	10,637
New Fire Station 125	9102	20.0	6,934	0	(6,934)	2,000
Total		61.0	17,411	1,777	(15,635)	24,874

BR #5508 - New Fire Station 123

Description: This BR is for 20 permanent FTEs beginning in 2025 to appropriately staff a new fire station in the Burnhamthorpe & Winston Churchill area as part of a 12-year plan to improve emergency response times city wide. These FTEs are divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Start Year: 2025

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	0.0	1,977.2	2,352.9
Reserves & Reserve Funds	0.0	0.0	1,977.2	2,352.9
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change		0.0	0.0	0.0
FTEs	0.0	0.0	20.0	20.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	1,600.0	6,400.0	4,237.0	0.0

BR #5556 - New Fire Station 124

Description: This BR is for 20 permanent FTEs beginning in 2025 to appropriately staff a new fire station in the Cawthra & Dundas area as part of a 12-year plan to improve emergency response times city wide. These FTEs are divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Start Year: 2025

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	0.0	1,977.2	2,372.9
Reserves & Reserve Funds	0.0	0.0	1,977.2	2,372.9
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change		0.0	0.0	0.0
FTEs	0.0	0.0	20.0	20.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	9,100.0	8,637.0	2,000.0	0.0	0.0

BR #9102 - New Fire Station 125

Description: This BR is for 20 permanent FTEs beginning in 2024 to appropriately staff a new fire station to service the 10th Line & Aquitaine area as part of a 12-year plan to improve emergency response times city wide. These FTEs will be divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Start Year: 2024

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	1,938.5	2,306.8	2,689.0
Reserves & Reserve Funds	0.0	1,938.5	2,306.8	2,689.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change		0.0	0.0	0.0
FTEs	0.0	20.0	20.0	20.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	7,121.1	2,000.0	0.0	0.0	0.0



2023 New Initiatives Approved in a Prior Year

This table presents the additional costs by BR for multi-year initiatives that were approved in a prior year. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	Approved Prior Years FTEs	Approved Prior Years Gross Budget (\$000s)	2023 FTEs	2023 Gross Budget (\$000s)	2023 Net Tax Levy Impact (\$000s)	2023 Other Funding (\$000s)
Proactive Fire Inspection Program	5371	22.0	1,498	3.0	259	0	(259)
Total		22.0	1,498	3.0	259	0	(259)



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Fire & Emergency Services. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Fire & Emergency Services' proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Stations & Auxiliary Buildings	18,850	16,600	16,200	23,200	81,800	156,650
Vehicles & Equipment	8,517	6,248	10,668	8,544	42,615	76,592
Total	27,367	22,848	26,868	31,744	124,415	233,242

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	27,317	22,848	21,868	27,907	91,051	190,991
Developer Contributions	50	0	5,000	3,837	33,364	42,251
Total	27,367	22,848	26,868	31,744	124,415	233,242



General Government

2023-2026 Business Plan & 2023 Budget



General Government

Overview

General Government comprises eight business areas: Corporate Business Services, Finance, Human Resources, Internal Audit, Legal Services, Legislative Services, Office of Emergency Management and Strategic Communications and Initiatives. Together these areas support diligent business planning and reporting, and keep the organization safely, fairly and inclusively staffed and supplied; properly financed and accounted for; legally compliant and transparent; connected and communicating with stakeholders; and innovating and performing at a high standard of efficiency.













Key Objectives 2023-2026

- Continuing to develop and implement a City-wide Corporate Asset Management Program in partnership with all City departments
- Improving efficiency, reducing risk and lowering costs with additional staff to address human resources and legal work
- Supporting the strategic development of Mississauga's waterfront
- Enhancing the long-range financial planning model
- Improving customer choice by modernizing billing and payment processes
- Refreshing the City's <u>Strategic Plan</u>
- Advancing equity, diversity and inclusion across the Corporation

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	53,222	54,667	56,071	57,315
Net Capital Budget	7,244	2,719	860	2,430
FTEs	519.0	512.0	506.0	506.0

Goals of Service

- **Support** the Corporation in achieving its strategic goals and business objectives by implementing innovative and sustainable strategies for its procurement, financial, human resource, audit, legislative, legal, digital service, communication, realty service, taxation, and business performance requirements
- **Deliver,** through a variety of channels, high quality direct services to the public including information/communication, court services/administrative penalty system, Council and committee operations and elections

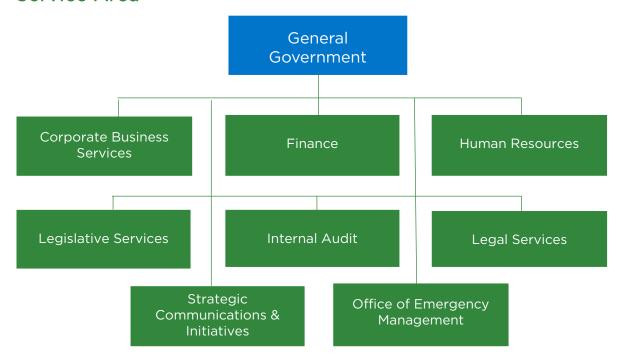
Guiding Plans

- Better Connected Plan
- Communications Master Plan
- Smart City Master Plan
- Strategies: <u>HR People Strategy</u>; <u>Workforce Diversity and Inclusion Strategy</u>; <u>Long-Range Financial Plan</u>

Key Services



Service Area



Departments: City Manager's Office; Corporate Services

Along with administrators, each business area within General Government includes specialist roles related to its responsibilities. These include accountants, buyers, recruiters, health and safety specialists, auditors, lawyers, prosecutors, insurance specialists, tax specialists, writers, graphic designers, customer service representatives, legislative co-ordinators, records analysts, print shop specialists and many more.



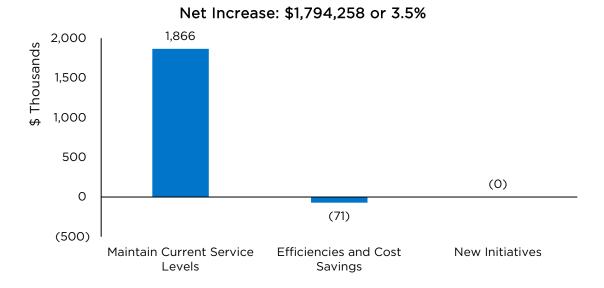
Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Property tax collection rate	94%	97%	97%	97%
311 Citizen Contact Centre first call resolution	91%	88%	90%	90%
FOI requests completed within 30 days	79%	74%	90%	95%
Investment portfolio net yield	3.23%	2.99%	2.50%	2.50%

2023 Operating Summary

Proposed Changes by Category



Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the General Government Service Area is an increase of \$1,866,000. Highlights include:

- A cost increase of \$904,000 for labour adjustments and fringe benefit cost increases
- A cost increase of \$867,000 due to various budget re-allocations from nondepartmental cost centres to General Government
- An increase of \$95,000 in Professional Services and Equipment and Maintenance costs

Efficiencies and Cost Savings

The \$71,000 achieved in efficiencies and cost savings is in occupancy costs due to the office space lease termination at 201 City Centre Drive.

New Initiatives

There is one new initiative proposed to start in 2023:

• BR #10490, Enhancing Health Services for Employees

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	51,428	53,222	54,667	56,071
Normal Operations	1,794	1,153	1,178	1,196
Proposed New Initiatives	0	292	226	48
Proposed Net Operating Budget	53,222	54,667	56,071	57,315



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Municipal Legal Counsel	8536	1.0	623	623	0	0
Expand Audit Coverage and Provide Support for Programs	8620	2.0	754	754	0	0
Enhancing Health Services for Employees	10490	2.0	878	0	(878)	0
Total		5.0	2,254	1,377	(878)	0

BR #8536 - Municipal Legal Counsel

Description: Legal Services provides support to all departments across the City, and contributes to all City initiatives and projects. This is a request for one permanent Municipal Legal Counsel. This position will handle matters in the areas of regulatory, licensing, corporate/commercial law and general municipal law and will be crosstrained in other areas including procurement and construction law, reducing the City's expenditure on external legal fees.

Start Year: 2024

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	167.1	225.5	229.9
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	167.1	225.5	229.9
Net Tax Levy Change*		167.1	58.5	4.4
FTEs	0.0	1.0	1.0	1.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0

BR #8620 - Expand Audit Coverage and Provide Support for Programs

Description: Internal Audit is an independent, objective assurance and consulting activity, which is established to add value and improve the City's operations. This request is to add two new permanent Senior Internal Auditor positions, one in 2024 and one in 2025, to ensure appropriate coverage for the City, mitigate risks, and to provide resources to support the Governance, Risk and Compliance and Fraud Risk Management programs.

Start Year: 2024

First year of a multi-year BR

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	125.1	292.6	336.5
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	125.1	292.6	336.5
Net Tax Levy Change*		125.1	167.5	44.0
FTEs	0.0	1.0	2.0	2.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0

BR #10490 - Enhancing Health Services for Employees

Description: To support the transition to an administrative services only (ASO) model for long-term disability (LTD) administration, a permanent FTE is required in HR Employee Health Services to develop and administer the new operating model, track and manage claims, liaise with employees and the carrier and collaborate with workplace parties to resolve barriers to return to work. An FTE is also required in Legal Services to manage HR-related legal proceedings.

Start Year: 2023

First year of a multi-year BR

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	96.6	126.1	298.9	355.8
Reserves & Reserve Funds	96.6	126.1	298.9	355.8
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change*		0.0	0.0	0.0
FTEs	1.0	1.0	2.0	2.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for General Government. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on General Government's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Administration	5,485	1,900	150	250	650	8,435
City Clerk's	200	50	110	15	0	375
Elections	0	0	400	2,100	1,400	3,900
Policy Administration	1,291	723	180	25	0	2,219
Print Shop	268	47	20	40	373	748
Total	7,244	2,719	860	2,430	2,423	15,677

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	7,244	2,619	360	80	1,773	12,077
Development Charges	0	0	100	250	450	800
Other Reserves & Reserve Funds	0	100	400	2,100	200	2,800
Total	7,244	2,719	860	2,430	2,423	15,677



Information Technology

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Information Technology

Overview

Information Technology focuses on innovative, reliable, responsive and secure information technology planning, management, service delivery, support, and maintenance to enable City services and drive efficiencies. This includes all systems, applications, computers, networks, data, internet access, security and policies critical to the delivery of City services seven days a week, 365 days a year.









Key Objectives 2023-2026

- Delivering the Microsoft 365 program
- Supporting the Hazel McCallion Central Library renovation by implementing the latest technology and audio visual products
- Maintaining IT cybersecurity vigilance to protect data, privacy and City assets
- Delivering the IT Project Portfolio workplan
- Continuing to modernize and maintain IT infrastructure in a state of good repair while sustaining City services

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	34,718	35,715	37,519	38,745
Net Capital Budget	20,698	22,278	22,369	17,317
FTEs	256.0	248.0	242.0	239.0

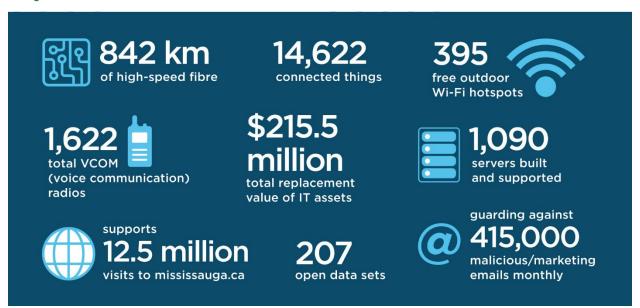
Goals of Service

- Plan, develop or acquire, and maintain the information technology infrastructure, systems and programs required for the efficient, secure administration of City functions
- Foster open, accessible and convenient government through the continued digitization of City information and services

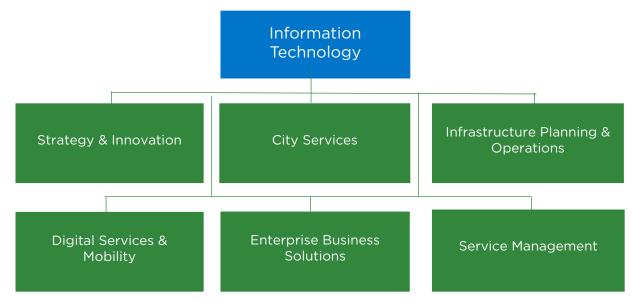
Guiding Plans

- IT Master Plan
- Better Connected Plan
- Smart City Master Plan

Key Services



Service Area

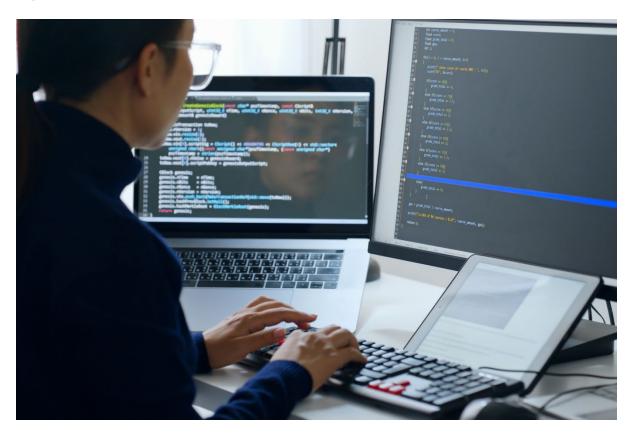


Department: Corporate Services

The Information Technology Service Area is comprised of business analysts; project managers; IT technicians and specialists; database administrators; application specialists (e.g., SAP, GIS, SharePoint); help desk specialists; application developers; communication specialists; IT Security specialists; systems and network architects; section and program managers; and Sheridan College co-op students.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Self-serve web applications	77	79	81	83
IT Service Desk first call resolution	94%	95%	95%	95%
City website unique visits (millions)	14.6	12.5	14.2	14.5
Data storage requirements (in terabytes)	181	240	300	380

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$1,469,988, or 4.4% 2.500 2.136 \$ Thousands 2,000 1,500 1,000 500 0 0 (500)(666)(1,000) Maintain Current Service Efficiencies and Cost **New Initiatives** Levels Savings

Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the Information Technology Service Area is an increase of \$2,136,000. Highlights include:

- An increase of \$1,481,000 in maintenance/licensing costs related to inflationary and contract increases
- A cost increase of \$505,000 for labour adjustments and fringe benefit cost increases
- An increase of \$150,000 in internet and cloud service costs

Efficiencies and Cost Savings

The \$666,000 achieved in efficiencies and cost savings consists of:

- Savings of \$610,000 in licensing/maintenance as a result of software rationalization, contract expirations
- Savings of \$56,000 in occupancy costs due to the office space lease termination at 201 City Centre Drive

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	33,248	34,718	35,715	37,519
Normal Operations	1,470	997	1,804	1,226
Proposed New Initiatives	Ο	0	0	0
Proposed Net Operating Budget	34,718	35,715	37,519	38,745



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Information Technology. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Information Technology's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Applications	11,919	6,151	9,199	8,005	52,509	87,784
Geospatial Solutions	350	360	450	360	2,810	4,330
Infrastructure	6,469	11,232	10,179	6,572	54,046	88,498
PC Replacement & Peripherals	1,960	2,534	2,541	2,380	13,829	23,244
Total	20,698	20,278	22,369	17,317	123,194	203,856

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	20,698	20,278	20,369	17,317	123,194	203,856
Total	20,698	20,278	22,369	17,317	123,194	203,856



Mayor & Members of Council

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Mayor & Members of Council

Overview

Mississauga's elected governing Council consists of a mayor and 11 ward councillors. This service area budget includes the salaries and expenses of these elected officials and their support staff. In Ontario, municipal elections take place every four years.

Goals of Service

As representatives of the people, Council members make key decisions related to various aspects of the City, pass by-laws (local laws for Mississauga), create policies, approve budgets and authorize the provision of programs and services to make citizens' lives better.

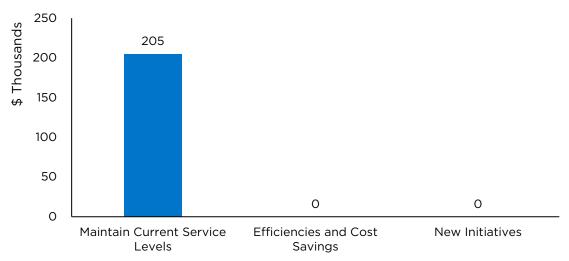


Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	5,286	5,372	5,459	5,548
Net Capital Budget	0	0	0	0
FTEs	41.0	41.0	41.0	41.0

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$204,846 or 4.0%



Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the Mayor & Members of Council Service Area is a cost increase of \$205,000 for labour adjustments and fringe benefit cost increases.

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	5,081	5,286	5,372	5,459
Normal Operations	205	86	87	89
Proposed New Initiatives	0	0	0	0
Proposed Net Operating Budget	5,286	5,372	5,459	5,548



Mississauga Library

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Mississauga Library

Overview

The Mississauga Library operates 18 libraries of varying sizes that provide a physical space where people can gather, attend programs, and access the library's collections and services. The library runs thousands of free programs a year for all demographics, operates four permanent makerspaces, has thousands of electronic resources available, and operates the Open Window Hub which supports at-risk residents from across the city.













Key Objectives 2023-2026

- Revitalizing Central Library to include infrastructure to support new technologies and modern digital services, redeveloping underused and ancillary spaces and adding 6,000 square feet of new library space
- Expanding the Maker Mississauga initiative
- Redeveloping the South Common and Port Credit libraries to maintain library infrastructure and meet the changing needs of communities

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	31,236	31,858	32,529	33,868
Net Capital Budget	8,614	7,533	7,110	796
FTFs	213.0	213.0	213.0	213.0

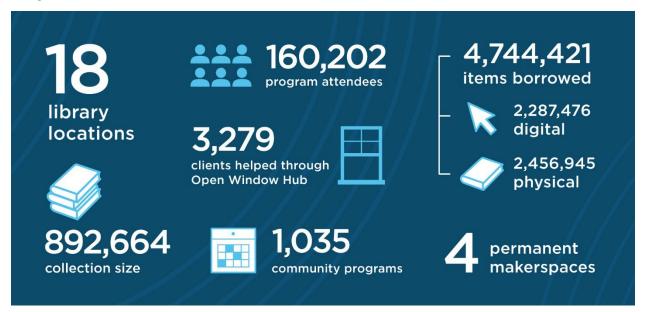
Goals of Service

- Provide a gathering place for learning, exploration and building community
- Maintain an appealing, meaningful and relevant collection of physical and digital resources for the community
- **Deliver** library programs that engage all demographic groups
- Support at-risk community members with referrals to services and information

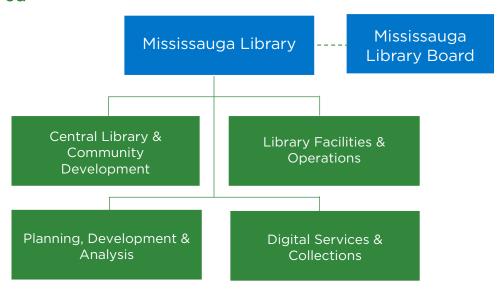
Guiding Plans

Library Master Plan

Key Services



Service Area



Department: Community Services

The Library is comprised of diverse staff with special accreditations, degrees and certifications in disciplines such as information science, public policy, and business. Roles include librarians, programmers, digital services experts, collection and material handling specialists, social media experts, business consultants, and social workers.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Number of active cardholders	188,221	143,461	161,744	188,446
Per capita collection spending	\$5.13	\$5.13	\$5.23	\$5.23
Digital collection usage ¹	2,023,908	2,287,476	1,714,757	1,600,000
Physical collection usage ¹	1,996,417	2,456,945	3,615,518	3,748,803
In-person visits ²	1,247,529	872,696	1,625,892	3,192,290
Total program attendees	157,377	160,202	164,170	168,237

¹2021-2023 numbers reflect service level disruptions due to the redevelopment of Hazel McCallion Central Library and the closure of Port Credit Library for refurbishment

² Includes curbside appointments during facility closures

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$1,342,131, or 4.5% 1.600 **Thousands** 1.387 1.400 1,200 1,000 800 600 400 200 (0)0 (45)(200)Efficiencies and Cost **New Initiatives** Maintain Current Service

Changes to Maintain Current Service Levels

Levels

The impact of maintaining current service levels for Mississauga Library is an increase of \$1,387,000. Highlights include:

Savings

- A cost increase of \$895,000 for labour adjustments and fringe benefit cost increases
- An increase of \$1,374,000 in various operational expenses such as collections expenses, Central Library technology, and Makerspace consumable material, mostly offset by a decrease of \$1,263,000 in transfers to reserve funds
- A decrease of \$250,000 in revenue related to the elimination of fines previously offset by a transfer from reserves

Efficiencies and Cost Savings

The \$45,000 achieved in efficiencies and cost savings consists of:

- Savings of \$20,000 in internal printing
- Savings of \$25,000 in collection agency fees

New Initiatives

There is one new initiative proposed to start in 2023:

BR #6024, Hazel McCallion Central Library Staffing

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	29,894	31,236	31,858	32,529
Normal Operations	1,342	622	671	788
Proposed New Initiatives	0	0	0	551
Proposed Net Operating Budget	31,236	31,858	32,529	33,868



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Hazel McCallion Central Library Staffing	6024	5.0	1,970	551	(1,418)	1,082
Total		5.0	1,970	551	(1,418)	1,082

BR #6024 - Hazel McCallion Central Library Staffing

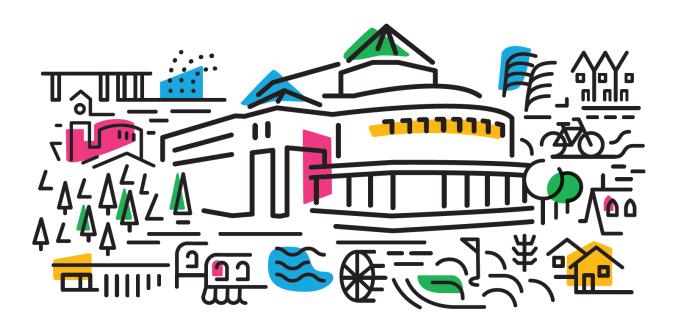
Description: The Hazel McCallion Central Library will emphasize digital literacy development. The library requires five permanent FTEs in 2023 to support programming and drop-in customers. The staff will have specialized skills in the use of digital technologies including but not limited to digital creation, digital modelling, robotics, and digital conversion. As a part of the makerspace team, the staff will predominantly work at the new Central Library, but may provide system-wide support on occasion.

Start Year: 2023

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	387.3	504.1	526.8	551.5
Reserves & Reserve Funds	387.3	504.1	526.8	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	0.0	551.5
Net Tax Levy Change*		0.0	0.0	551.5
FTEs	5.0	5.0	5.0	5.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	47,628.5	1,081.5	0.0	0.0	0.0



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for the Mississauga Library Service Area. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Library's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Library Buildings	6,906	6,756	6,326	75	31,021	51,084
Library Materials & Equipment	1,708	777	784	721	2,780	6,770
Total	8,614	7,533	7,110	796	33,801	57,854

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	7,538	2,101	2,099	488	13,672	25,899
Development Charges	701	1,436	1,025	308	20,129	23,599
Subsidies, Grants & Recoveries	375	3,996	3,986	0	0	8,356
Total	8,614	7,533	7,110	796	33,801	57,854



Parks, Forestry & Environment

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Parks, Forestry & Environment

Overview

Parks, Forestry & Environment protects the natural environment and plans, develops and operates great outdoor public spaces to make healthy and happy communities. The service area aims to meet the open space and outdoor recreational needs of the community while also driving environmental sustainability and climate action.









Key Objectives 2023-2026

- Design and development of new parks including the Lakeview Village Development, and Brightwater Development, Mattamy Sports Park Phase 2 and various community parks across the City
- Ongoing maintenance and lifecycle replacement of City-owned trees to enhance and expand the urban forest canopy
- Implementation of the City's first comprehensive Climate Change Action Plan
- Ongoing strategic parkland acquisitions in neighbourhoods where parkland deficits exist
- Lifecycle replacement and rehabilitation of 13 pedestrian bridges, 20 sport field and courts, 21 playgrounds and more than 50 km of accessible park trails
- Redevelopment of various community park amenities, and of downtown parks including John "Bud" Cleary Park; development of the future parks at M City, Zonta Meadows, and Elm Drive

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	39,365	40,546	41,319	42,020
Net Capital Budget	71,433	139,410	85,010	65,794
FTEs	234.0	236.0	236.0	236.0

Goals of Service

- Identify land acquisitions to support population shifts and natural areas
- Protect and grow existing parkland, trees and natural areas through the development review process, enforcement of by-laws and mitigation of invasive species
- Create connected, vibrant outdoor public spaces and amenities to create memorable outdoor experiences, and plan for their long-term lifecycle needs
- Maintain safe, clean and accessible parks and open spaces for active play and passive use
- Foster environmental awareness, and support the City to achieve its strategic environmental goals by driving climate action, advancing Corporate waste diversion and promoting Corporate environmental sustainability

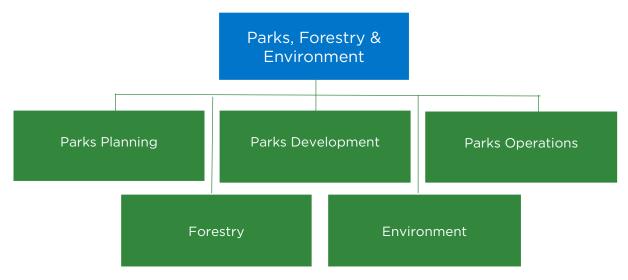
Guiding Plans

- Parks and Forestry Master Plan
- Climate Change Action Plan
- <u>Living Green Master Plan</u>
- Parks Plan
- Strategies: <u>Credit River Parks Strategy</u>; <u>Waterfront Park Strategy</u>; <u>Invasive</u>
 <u>Species Management Plan and Implementation Strategy</u>; <u>Natural Heritage and Urban Forest Strategy</u>; <u>Urban Agriculture Strategy</u>

Key Services



Service Area



Department: Community Services

Parks, Forestry & Environment consists of a combination of full-time, contract and seasonal staff to effectively deliver year-round and seasonal services. Roles include arborists, park operations staff, park planners, landscape architects, engineering technologists, climate change and environment experts and other professional staff.



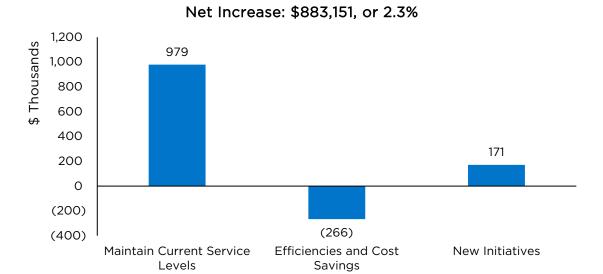
Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Percentage of forestry service requests resolved within service level	85%	85%	88%	90%
Percentage of parks service requests resolved within service level	76%	85%	85%	90%
Corporate greenhouse gas emissions (tonnes of equivalent carbon dioxide)	81,485	78,035	74,585	71,135
Percentage of One Million Trees Mississauga completed	41%	45%	49%	53%
Dog waste diverted (metric tonnes)	10.8	14.6	14.7	14.8

2023 Operating Summary

Proposed Changes by Category



Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the Parks, Forestry & Environment Service Area is an increase of \$979,000. Highlights include:

- A cost increase of \$839,000 for labour adjustments and fringe benefit cost increases
- A cost increase of \$159,000 for utilities
- A revenue increase of \$148,000 from adjustments to fees and charges

Efficiencies and Cost Savings

The \$266,000 achieved in efficiencies and cost savings consists of:

- Savings of \$154,000 in occupancy costs due to the office space lease termination at 201 City Centre Drive
- Savings of \$112,000 from reductions for various operating expenses

New Initiatives

There are two initiatives proposed for 2023 that are part of multi-year BRs approved in a prior year budget:

- BR #5347, Parkland Growth
- BR #8443, Public Tree Protection By-law Implementation

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	38,482	39,365	40,546	41,319
Normal Operations	712	769	723	694
Proposed New Initiatives	171	412	50	7
Proposed Net Operating Budget	39,365	40,546	41,319	42,020



2023 New Initiatives Approved in a Prior Year

This table presents the additional costs by BR for multi-year initiatives that were approved in a prior year. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	Approved Prior Years FTEs	Approved Prior Years Gross Budget (\$000s)	2023 FTEs	2023 Gross Budget (\$000s)	2023 Net Tax Levy Impact (\$000s)	2023 Other Funding (\$000s)
Parkland Growth	5347	2.0	224	0.0	171	171	0
Public Tree Protection By-law Implementation	8443	1.0	122	1.0	66	0	(66)
Total		3.0	345	1.0	237	171	(66)

2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Parks, Forestry & Environment. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Parks, Forestry & Environment's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Environment	350	300	200	100	200	1,150
Forestry	7,654	8,025	7,728	3,260	17,720	44,387
New Park Development & Amenities	35,521	39,893	36,175	19,006	87,278	217,873
Park Redevelopment & Renewal	27,200	29,251	23,727	23,097	135,775	239,050
Parkland Acquisition	120	61,332	16,570	19,720	152,535	250,277
Parks Vehicles & Equipment	588	610	610	610	3,810	6,228
Total	71,433	139,410	85,010	65,794	397,317	758,964

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	21,325	26,516	24,428	18,810	102,461	193,541
Planning Act Reserve Funds	2,620	63,832	19,491	22,985	171,064	279,992
Development Charges	39,689	43,127	35,807	19,087	88,749	226,460
Developer Contributions	1,100	600	600	600	3,600	6,500
Canada Community-Building Fund	4,988	3,920	2,629	2,276	30,375	44,188
Other Reserves & Reserve Funds	285	590	320	175	440	1,810
Subsidies, Grants & Recoveries	1,425	825	1,735	1,860	628	6,473
Total	71.433	139.410	85.010	65.794	397.317	758.964



Planning & Building

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Planning & Building

Overview

Planning & Building facilitates the city's physical and economic development to ensure the health, safety, and well-being of the public and business community. This includes strategic, long-term and community land use planning; creating urban design and built form policies and plans; conducting development and design studies; processing development applications and building permits; carrying out building inspections and site inspections; and supporting business start-up, growth and investment.











Key Objectives 2023-2026

- Continuing to develop vibrant, walkable and connected neighbourhoods
- Growing Mississauga's economy and municipal revenues through programs and services to support the attraction, retention and expansion of business investment, and the development of key industry sectors
- Moving forward with affordable housing strategies including grants, community improvement plans, inclusionary zoning and incentives, with an aim to achieving housing affordability for middle-income households and providing a range of housing choices for all household income levels
- Opening the downtown Innovation Hub to drive start-up and scale-up business innovation and entrepreneurship by co-ordinating assets and programming at the accessible Square One location through the hiring of a supervisor

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	11,346	11,813	12,317	12,833
Net Capital Budget	2,525	1,700	1,600	1,250
FTEs	213.0	213.0	213.0	213.0

Goals of Service

- Ensure land-use planning and development decisions are made in the public interest and consistent with provincial legislation
- Develop vibrant, walkable and connected neighbourhoods that adhere to landscape, streetscape, parkland, public realm, built form and urban design requirements
- **Encourage** planning activities that contribute to environmental protection, housing affordability and economic development
- **Engage** Indigenous peoples and the wider community in strategic and land-use planning projects
- Ensure buildings and structures are safe and in compliance with legislation
- **Provide** inclusive and accessible business support services and programming to under-represented and disadvantaged populations and community groups
- Foster a prosperous and sustainable economy by attracting business investment in key priority sectors and supporting entrepreneurship, innovation, and talent development

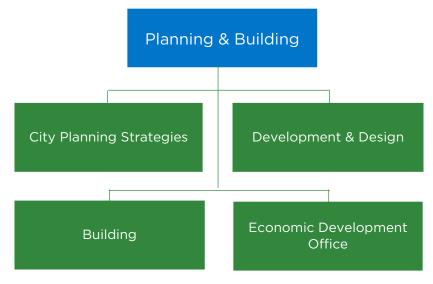
Guiding Plans

- Mississauga Official Plan
- Local area plans and master plans: <u>Downtown 21 Master Plan</u>; <u>Dundas Connects</u>
 <u>Master Plan</u>; <u>Hurontario-Main Street Corridor Master Plan</u>; <u>Old Port Credit Village</u>
 <u>Heritage Conservation District Plan</u>
- Studies: <u>Lakeshore East Corridor Study</u>; <u>Planning 15 Minute Cities: Downtown</u>, <u>Fairview</u>, <u>Cooksville and Hospital Policy Review—Official Plan Amendments and</u> <u>Built Form Standards</u>; <u>Inclusionary Zoning</u>; <u>Green Development Standards</u>; <u>Major Transit Station Area Review</u>
- Strategies: Housing Strategy; Economic Development Strategy 2020–2025
- COVID-19 Economic Recovery Plans: <u>Small Business</u> and <u>Broader Industry</u>

Key Services

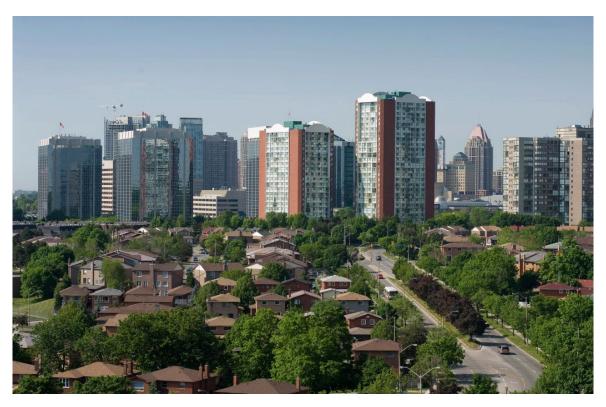


Service Area

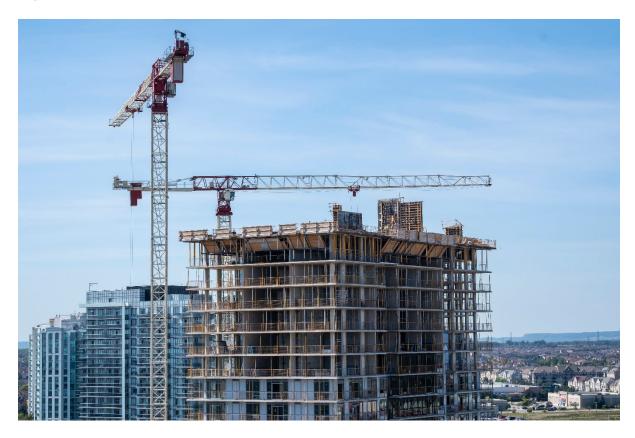


Department: Planning & Building

Planning & Building's workforce consists of multi-disciplinary experts working in collaboration to provide effective community planning, building and economic development services. Roles include planners, urban designers, landscape architects, landscape and site plan technologists, engineers, statisticians, permit technicians, plans examiners, building inspectors, business consultants, marketing and research professionals, industry sector specialists and administrative staff.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Economic Development Office customer satisfaction	91%	N/A	90%	90%
Complete building permit applications meeting legislated timeframe for first review	95%	87%	90%	90%
Service area cost recovery	75%	75%	75%	75%
Number of applications reviewed for Preliminary Applications Review meetings	173	524	125	125
Number of jobs created and retained through economic development support	3,777	1,136	1,200	TBD
Mississauga Business Entrepreneur Centre one- on-one business consultations co-ordinated	371	312	320	364
Tax assessment new and retained (millions)	\$2.42	\$2.02	\$1.50	\$1.50

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$138,344, or 1.2%

Purposed 150

169

150

50

(0)

Maintain Current Service Efficiencies and Cost New Initiatives

Changes to Maintain Current Service Levels

Levels

The impact of maintaining current service levels for the Planning & Building Service Area is an increase of \$169,000. Highlights include:

Savings

- A cost increase of \$1,130,000 for labour adjustments and fringe benefit cost increases
- A revenue increase of \$1,000,000 from building permit fees

Efficiencies and Cost Savings

The \$31,000 achieved in efficiencies and cost savings consists of:

- Savings of \$20,000 from printing
- Reduction in various operating expenses of \$11,000

New Initiatives

There is one new initiative proposed for 2023 that is part of a multi-year BR approved in a prior year budget:

• BR #9117, Square One Innovation Hub

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	11,207	11,346	11,813	12,317
Normal Operations	138	496	505	515
Proposed New Initiatives	Ο	(28)	(2)	0
Proposed Net Operating Budget	11,346	11,813	12,317	12,833

2023 New Initiatives Approved in a Prior Year

This table presents the additional costs by BR for multi-year initiatives that were approved in a prior year. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	Approved Prior Years FTEs	Approved Prior Years Gross Budget (\$000s)	2023 FTEs	2023 Gross Budget (\$000s)	2023 Net Tax Levy Impact (\$000s)	2023 Other Funding (\$000s)
Square One Innovation Hub	9117	0.0	0	1.0	97	0	(97)
Total		0.0	0	1.0	97	0	(97)



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Planning & Building. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Planning & Building's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Building	350	100	0	0	0	450
City Planning Strategies	1,500	1,250	1,250	1,250	7,500	12,750
Development & Design	675	350	350	0	0	1,375
Economic Development	0	0	0	0	0	0
Total	2,525	1,700	1,600	1,250	7,500	14,575

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	1,100	525	425	75	450	2,575
Development Charges	888	700	700	700	4,200	7,188
Other Reserves & Reserve Funds	538	475	475	475	2,850	4,813
Total	2,525	1,700	1,600	1,250	7,500	14,575



Recreation

2023-2026 Business Plan & 2023 Budget



Recreation

Overview

Recreation's purpose is to keep Mississauga residents healthy, active and connected in partnership with the community. Recreation's service mix is balanced to be responsive to the diverse needs of residents within all Mississauga communities, and includes registration and drop-in recreational programs; recreational facilities operations and facility rentals; banquet and food services; golf course operations and programming; community partnerships and affiliations; and community event support.











Key Objectives 2023-2026

- Infrastructure renewal and redevelopment activities as key priorities to optimize the supply of facilities in a manner that is best suited to reflect current market and operating conditions, including the redevelopment of Burnhamthorpe Community Centre, Carmen Corbasson Community Centre, and South Common Community Centre
- Conversion of the former Lincoln M. Alexander Secondary School pool in Malton into a Youth Hub that provides services and programs that reflect local needs
- Offering inclusive programs and services to meet the needs of Mississauga's diverse population, including youth and older adults

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	30,143	33,205	32,734	34,124
Net Capital Budget	35,985	67,455	26,145	14,725
FTEs	349.0	349.0	349.0	349.0

Goals of Service

- Optimize the supply and condition of facilities for current market and operating conditions
- Increase participation in Recreation programs among Mississauga residents, including youth and older adults
- Promote access and inclusion through targeted and focused efforts to include marginalized and underserved populations
- Strengthen programs and services through quality assurance systems, ensuring accessibility, fiscal responsibility and maximized use of recreation infrastructure

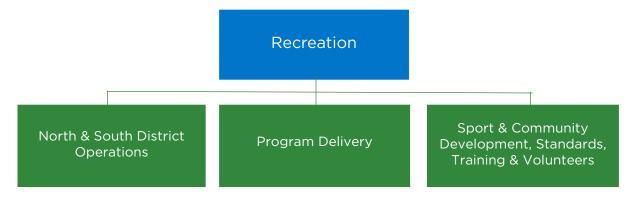
Guiding Plans

- Recreation Master Plan
- Older Adult Plan for Recreation
- Youth Plan

Key Services



Service Delivery Model



Department: Community Services

Recreation employs staff in a wide variety of roles, from program delivery staff (aquatics, therapeutics, fitness, camps and community programs) and front-line operations to sports staff, administration, divisional staff and management. Due to the variety and seasonality of programming, there are a number of part-time roles in Recreation.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Percentage recovery of 2019 (pre-pandemic) revenue levels	39%	39%	82%	113%
Visits to facilities (millions)*	2.7	2.0	7.0	12.5
Programs offered*	4,303	2,149	16,000	20,000
Program fill rate*	18%	89%	80%	80%
Service area cost recovery*	31%	32%	54%	66%
Customer Satisfaction	91%	91%	91%	91%

^{*}Program attendance was limited in 2020 and 2021 due to COVID-19

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$1,831,897 or 6.5%

2,500
2,000
1,500
1,000
500
(500)
Maintain Current Service Efficiencies and Cost New Initiatives

Changes to Maintain Current Service Levels

Levels

The impact of maintaining current service levels for the Recreation Service Area is an increase of \$2,062,000. Highlights include:

Savings

- A cost increase of \$1,455,000 for labour adjustments and fringe benefit cost increases
- An increase of \$1,379,000 in utility expenses
- An increase of \$28,000 in miscellaneous expenses
- An increase in revenue of \$800,000 due to changes in fees and charges

Efficiencies and Cost Savings

The \$230,000 achieved in efficiencies and cost savings is in occupancy costs due to the office space lease termination at 201 City Centre Drive.

New Initiatives

There is one new initiative proposed to start in 2023:

• BR #9395, Malton Youth Hub

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	28,311	30,143	33,205	32,734
Normal Operations	1,832	3,062	(471)	1,390
Proposed New Initiatives	O	0	0	0
Proposed Net Operating Budget	30,143	33,205	32,734	34,124



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Malton Youth Hub	9395	1.0	871	0	(871)	0
Total		1.0	871	0	(871)	0

BR #9395 - Malton Youth Hub

Description: The City is converting the decommissioned Lincoln M. Alexander Secondary School pool in Malton into a Youth Hub that provides services and programs to meet the local community needs. The City will be taking the lead role in managing and operating the Hub, with programs offered by anchor partners. To support these operations, there is a need for one permanent Operator II position starting in 2023 and some temporary staff starting in 2024. The Hub is anticipated to open in Q4 2023.

Start Year: 2023

First year of a multi-year BR

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	46.4	271.1	274.8	278.6
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	46.4	271.1	274.8	278.6
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change*		0.0	0.0	0.0
FTEs	1.0	1.0	1.0	1.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Recreation. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Recreation's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Recreation Infrastructure Projects	35,113	65,985	24,325	14,005	65,481	204,909
Recreation Vehicles and Equipment	872	1,470	1,820	720	5,420	10,302
Total	35,985	67,455	26,145	14,725	70,901	215,211

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	18,298	34,923	8,774	2,308	11,260	75,563
Planning Act Reserve Funds	14,400	9,590	400	7,879	19,121	51,390
Development Charges	1,928	5,839	3,385	1,015	40,520	52,688
Subsidies, Grants & Recoveries	1,359	17,103	13,586	3,523	0	35,571
Total	35,985	67,455	26,145	14,725	70,901	215,211



Regulatory Services

2023-2026 Business Plan & 2023 Budget

≥ MISSISSAUGA 2023 Budget

Regulatory Services

Overview

Regulatory Services aims to achieve compliance with municipal by-laws and provide services in a safe and professional manner to maintain order, safety and community standards in the city. This includes education on by-laws, pets and wildlife; licensing of businesses, public vehicles and pets; animal investigations, care, adoption and fostering; by-law administration; and enforcement of over 35 by-laws including Zoning, Property Standards, Public Vehicle, Parking, and Animal Care and Control.









Key Objectives 2023-2026

- Provide an orderly transition of regulatory responsibility for the Towing Industry to the Province of Ontario, with a focus on education to create awareness within the community
- Continue the licensing and monitoring of Short-term Accommodations and recommend a permanent regulatory framework
- Begin evaluations of apartments registered in the Mississauga Apartment Rental Compliance pilot program, engage with residents during community engagement events and continue development of the regulatory program
- Begin the Proactive Inspection pilot program to inspect unfinished, abandoned, vacant and derelict properties, ensuring they are compliant with property standards by-laws

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	1,367	1,619	1,884	2,150
Net Capital Budget	66	0	0	33
FTEs	152.0	146.0	140.0	140.0

Goals of Service

- Achieve compliance with municipal by-laws throughout the city by providing awareness, education and enforcement
- **Provide** enforcement services in a safe and professional manner to maintain compliance, safety and community standards in the city
- Maintain an effective municipal by-law infrastructure for the service area

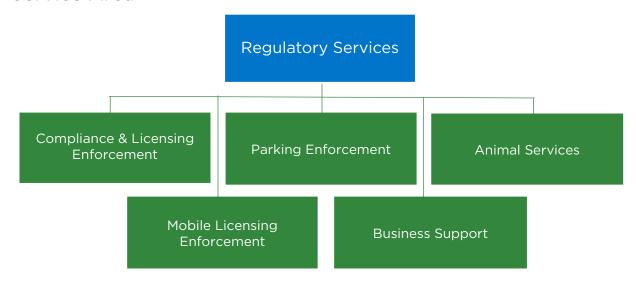
Guiding Plans

- Parking Master Plan and Implementation Strategy
- <u>Transportation Master Plan</u>
- Vision Zero Action Plan

Key Services



Service Area



Department: Transportation & Works

Regulatory Services delivers a wide range of services. Roles include municipal law enforcement officers (e.g., parking, animal services, mobile licensing, compliance and business licensing), animal care assistants, licensing clerks, researcher, policy and business analysts, technical specialists, and administrative staff.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Shelter save rate for cats and dogs	97%	98%	90%	90%
Parking ticket accuracy	95%	94%	95%	95%
Animal call response time within target timeframe ¹	98%	96%	95%	95%
Parking enforcement service requests inspected within target timeframe ²	89%	87%	90%	90%
Property standards, zoning and nuisance service requests inspected within target timeframe ³	95%	100%	95%	95%

¹ Target response times for animal calls are: urgent calls, within 45 minutes; deceased animal calls, within 24 hours; dog bite calls, 48 hours

² Target timeframe for completion of parking enforcement service request inspections: one hour for safety concerns; 12 or 24 hours based on priority for all other requests

³ Target timeframe for completion of initial inspection of property standards, zoning and nuisance service requests: within five days

2023 Operating Summary

(100)

Proposed Changes by Category

700 614 600 500 400 500 100 0

(41)

Efficiencies and Cost

Savings

New Initiatives

Net Increase: \$573,551, or 72.3%

Changes to Maintain Current Service Levels

Maintain Current Service

Levels

The impact of maintaining current service levels for Regulatory Services is an increase of \$614,000. Highlights include:

- A cost increase of \$436,000 for labour adjustments and fringe benefit cost increases
- A decrease of \$85,000 for operating expenses required for auditing and reporting on transportation network companies
- A decrease of \$44,000 in Transfer to Reserve reversal in the Property Standard Re-inspection project
- A decrease of \$350,000 in towing revenue due to transfer of this licensing to the Province, partially offset by a \$29,000 increase in revenue for the Property Standard Re-inspection project

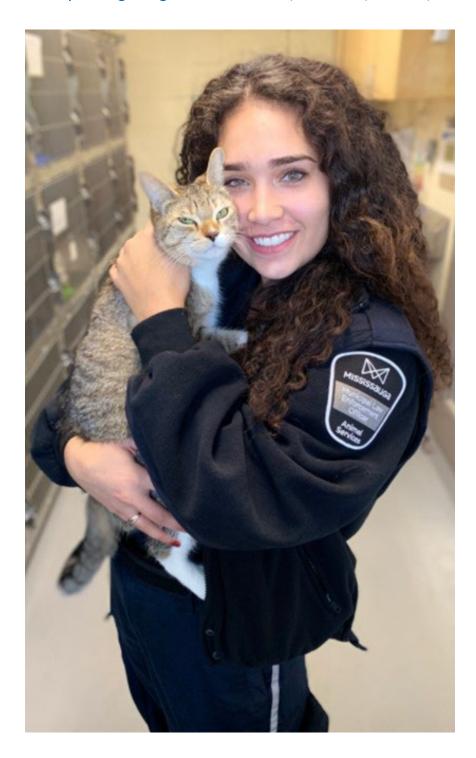
Efficiencies and Cost Savings

Highlights of the \$40,900 achieved in efficiencies and cost savings include:

- Savings of \$13,300 due to reducing the Armored Services pick-ups from daily to biweekly
- Savings of \$27,600 in operating expenses throughout the various sections of the service area

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	793	1,367	1,619	1,884
Normal Operations	574	252	265	266
Proposed New Initiatives	0	0	0	0
Proposed Net Operating Budget	1,367	1,619	1,884	2,150



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Regulatory Services. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Regulatory Services' proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Vehicles, Equipment & Other	66	0	0	33	2,019	2,118
Total	66	0	0	33	2,019	2,118

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	66	0	0	33	2,019	2,118
Total	66	0	0	33	2,019	2,118



Roads

2023-2026 Business Plan & 2023 Budget



Roads

Overview

Roads plans, develops, constructs, operates, maintains and manages a multi-modal transportation system which efficiently and safely moves people and goods, respects the environment, supports the development of Mississauga as a 21st century city and serves the municipality's social, economic and physical needs.













Key Objectives 2023-2026

- Progressing toward Vision Zero and a City-wide multi-modal transportation network by making investments to implement the Transportation, Cycling, and Pedestrian Master Plans and the Vision Zero Action Plan
- Investing in bridges such as widening the Courtneypark Dr. bridge over Highway 410 and improving the Burnhamthorpe Rd. W. bridge over the Credit River
- Continuing the Integrated Roads Infrastructure Program to improve the planning and delivery of projects on the City's arterial and collector roads
- Developing a robust, comprehensive and integrated asset management plan for all road-related infrastructure including addressing the ongoing pressures on the Roadway Rehabilitation Program
- Continuing to maintain roads and bridges in a state of good repair through the Road Rehabilitation Program, investing in the streetlighting program, and focusing on health and safety improvements

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	69,553	72,098	73,505	74,748
Net Capital Budget	79,598	109,752	156,111	147,543
FTEs	387.0	390.0	413.0	439.0

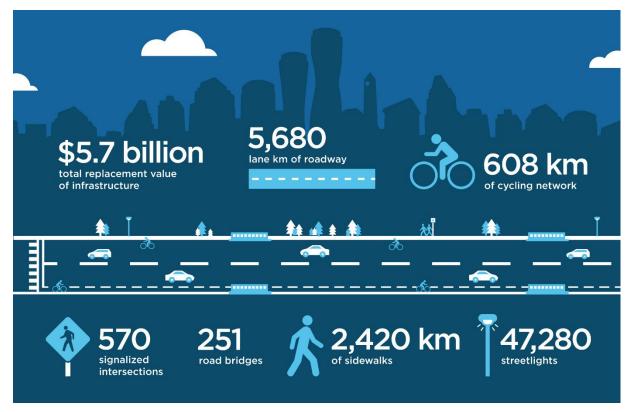
Goals of Service

- Maintain Roads infrastructure in a state of good repair, with a focus on a safe and efficient urban mobility system
- Plan, design, and construct an adaptable transportation network for all users and modes of transport
- Provide safe conditions for all travellers by supporting hazard-free travel and striving for zero fatalities
- Ensure that parking policies and practices consider parking as a valuable resource that influences city-building, transportation choices and economic development, and provides an important service for residents and businesses
- Apply progressive asset management practices to achieve cost containment and value for money

Guiding Plans

- <u>Transportation Master Plan</u>
- Cycling Master Plan
- Parking Master Plan and Implementation Strategy
- Pedestrian Master Plan
- Vision Zero Action Plan

Key Services



Service Area



Department: Transportation & Works

Services are provided by a mix of highly skilled technical staff with various professional backgrounds, complemented by skilled and highly dedicated front-line service delivery staff. Roles include labourers, technicians, certified engineering technologists, planners, professional engineers, capital project managers, coordinators, surveyors, inspectors and crossing guards.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Percentage of roads in good condition or better	45% ¹	38%2	31% ³	34%³
Percentage of bridges and culverts in good condition or better	83%	81%	81%	85%
Percentage of time that winter maintenance response targets are met	100%	100%	100%	100%

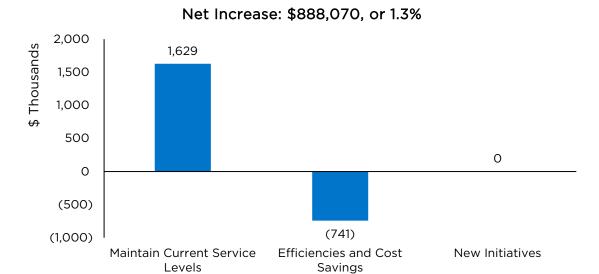
¹Estimate, based on changes since the 2017 assessment result of 62%

²2021 assessment result

³Forecast based on proposed capital budget and capital plan

2023 Operating Summary

Proposed Changes by Category



Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the Roads Service Area is an increase of \$1,629,000. Highlights include:

- A cost increase of \$567,000 for labour adjustments and fringe benefit cost increases
- An increase of \$514,000 in streetlighting utility costs and \$155,000 in costs for the maintenance agreement for streetlighting
- An increase of \$317,000 for winter maintenance contracts to reflect the inflationbased increase as per the contract

Efficiencies and Cost Savings

Highlights of the \$741,000 achieved in efficiencies and cost savings include:

- Savings of \$354,000 in occupancy costs due to the office space lease termination at 201 City Centre Drive
- Savings of \$25,000 from the elimination of some temporary positions
- Savings of \$55,000 from various materials and efficiencies

New Initiatives

There is one new initiative proposed to start in 2023:

 BR #10522, Automated Speed Enforcement Transition to Administrative Penalty System

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	68,665	69,553	72,098	73,505
Normal Operations	888	2,241	983	987
Proposed New Initiatives	Ο	304	425	256
Proposed Net Operating Budget	69,553	72,098	73,505	74,748



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Streetlighting Unit Staffing	8494	5.0	1,339	1,339	0	0
Fleet Safety and Compliance Training Program	8521	4.0	679	679	0	0
Automated Speed Enforcement Transition to Administrative Penalty System	10522	56.0	37,659	0	(37,659)	0
Total		65.0	39,677	2,018	(37,659)	0

BR #8494 - Streetlighting Unit Staffing

Description: This BR is for five new permanent positions to be added to the Streetlighting Unit: three in 2024 and two in 2025. The requested level of staffing will mitigate a number of risks, and will enable the unit to reasonably carry out day-to-day functions of operating and monitoring the streetlight control system, reviewing and responding to service requests, and performing maintenance activities that are not currently possible with only two existing staff.

Start Year: 2024

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	304.3	485.9	548.8
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	304.3	485.9	548.8
Net Tax Levy Change		304.3	181.6	62.9
FTEs	0.0	3.0	5.0	5.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0

BR #8521 - Fleet Safety and Compliance Training Program

Description: The City is required by law to provide a comprehensive program that trains, retrains and educates its staff on the safe operation of its vehicles and equipment. The City must improve its current program to meet legislated requirements. The introduction of a centralized, qualified, dedicated Fleet Safety and Compliance training program will include one supervisor and two specialists of Fleet Safety, Compliance and Training, and one Administrator: all permanent positions.

Start Year: 2025

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	0.0	243.1	435.9
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Tax Levy Requirements	0.0	0.0	243.1	435.9
Net Tax Levy Change		0.0	243.1	192.9
FTEs	0.0	0.0	4.0	4.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0

BR #10522 - Automated Speed Enforcement Transition to Administrative Penalties System

Description: This request is for operating budget to transition the administration of the Automated Speed Enforcement (ASE) program from *Provincial Offences Act*

(POA) to the Administrative Penalties System (APS). The establishment of a City-run processing centre to support and expand the City's ASE program is proposed. To support the transition, eight FTEs are required in 2023 and four in 2024. To support City-run processing and future program expansion, 18 FTEs are included in 2024 and 26 in 2025.

Start Year: 2023

First year of a multi-year BR

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	234.4	5,679.4	11,543.1	19,390.7
Reserves & Reserve Funds	(1,260.6)	(508.6)	(282.4)	0.0
User Fees & Other Revenues	1,495.0	6,188.0	11,825.6	19,390.7
Tax Levy Requirements	0.0	0.0	0.0	0.0
Net Tax Levy Change		0.0	0.0	0.0
FTEs	8.0	12.0	30.0	56.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Roads. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Roads' proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Active Transportation	13,120	18,408	20,952	11,094	64,066	127,639
Bridge & Structure Renewal	7,500	8,000	7,500	7,500	37,850	68,350
Environmental Management	188	188	375	375	2,250	3,375
Major Road Construction	23,861	25,975	39,760	36,261	166,265	292,121
Municipal Parking	581	581	100	100	600	1,962
Noise Wall Infrastructure	0	3,379	2,951	712	20,870	27,912
Roadway Rehabilitation	21,504	40,876	53,172	55,700	446,589	617,841
Traffic Management	8,400	7,970	6,510	6,260	36,180	65,320
Works Fleet and Equipment Management	4,195	4,376	4,441	4,541	29,346	46,899
Works Improvement	250	0	20,350	25,000	34,100	79,700
Total	79,598	109,752	156,111	147,543	838,115	1,331,118

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	15,110	35,946	42,050	46,064	474,404	613,574
Planning Act Reserve Funds	481	481	0	0	0	962
Development Charges	29,005	27,355	64,742	63,650	187,413	372,165
Developer Contributions	650	630	630	630	3,780	6,320
Canada Community-Building Fund	32,854	40,114	41,043	36,805	172,018	322,834
Subsidies, Grants & Recoveries	1,498	5,227	7,645	393	500	23,363
Total	79,598	109,752	156,111	147,543	838,115	1,331,118



Stormwater

2023-2026 Business Plan & 2023 Budget



Stormwater

Overview

Stormwater plans, develops, constructs, maintains and renews the City's stormwater system which protects property, infrastructure and the natural environment from flooding and erosion and helps to protect water quality.













Key Objectives 2023-2026

- Continue to transition to a sustainable service level that will allow for all stormwater program needs to be fully funded
- Meet legislative and regulatory compliance governing the management of municipal stormwater system and services
- Continue to improve the stormwater asset management program to ensure costeffective and service-efficient decisions are made to meet the service area's infrastructure needs and to plan for future demand
- Use Mississauga's new Stormwater Master Plan when completed to refine the City's approach in addressing issues such as flooding and water quality

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	12,092	12,172	12,305	12,403
Net Capital Budget	49,160	43,703	45,800	27,200
FTEs	18.0	19.0	20.0	19.0

Goals of Service

- Establish a sustainable service level for Stormwater
 - Maintain and implement the integrated Asset Management Plan to better manage all stormwater infrastructure
 - o Plan and deliver a growing capital program effectively and efficiently
 - o Increase contribution to Pipe Reserve Fund to plan for long term infrastructure renewal
- **Deliver** mitigation and improvement projects
 - Flood relief
 - Erosion control
 - Water quality enhancement

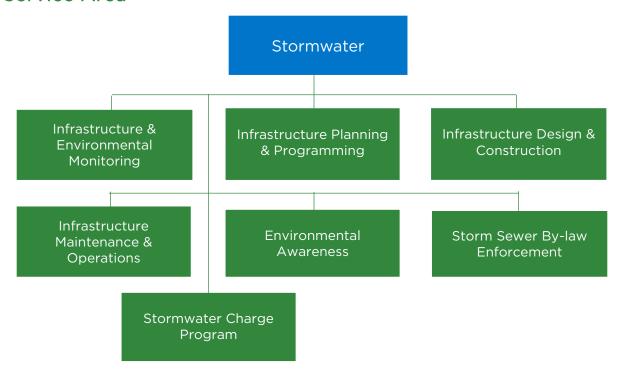
Guiding Plans

- <u>Stormwater Master Plan</u> (pending Council approval)
- Climate Change Action Plan
- Corporate Asset Management Plan

Key Services



Service Area



Department: Transportation & Works

Stormwater includes permanent, contract, and co-op student positions. Staff roles include storm drainage engineers and technologists; environmental technologists; storm drainage, stormwater charge and environmental co-ordinators; specialists in infrastructure and environment; and project managers.



Key Performance Measures



Measure	2020	2021	2022 Estimate	2023 Plan
Requests for review resolved within target timeframe	93%	100%	100%	100%
Credit applications reviewed within target timeframe	100%	75%	100%	100%
Watercourses in fair or better condition	79%	79%	81%	82%
Quality control stormwater ponds in fair or better condition	83%	78%	83%	85%

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$187,243, or 1.6% 735 800 \$ Thousands 600 400 200 0 0 (200)(400)(600) (548)(800) Maintain Current Service Efficiencies and Cost **New Initiatives** Levels Savings

Changes to Maintain Current Service Levels

The impact of maintaining current service levels for the Stormwater Service Area is an increase of \$735,000. Highlights include:

- A cost increase of \$111,000 for labour adjustments and fringe benefit cost increases
- An increase of \$428,000 in contractor and professional services costs, mainly to support the Lisgar High Water Protocol
- An increase of \$100,000 and \$32,000 in catchbasin cleaning and spring street sweeping costs respectively and a decrease of \$11,000 in spill and litter cleanup costs
- A reduction of \$45,000 in stormwater charge technical exemptions and credits based on anticipated volume of applications

Efficiencies and Cost Savings

Highlights of the \$548,000 achieved in efficiencies and cost savings include:

- A reduction of \$350,000 in the Foundation Drain Collector Sump Pump Subsidy Program
- Savings of \$39,000 in occupancy costs due to the office space lease termination at 201 City Centre Drive, \$20,000 in sewer sampling program costs and a debt interest reduction of \$33,000
- Savings of \$106,000 primarily from internal recoveries and low impact development (LID) monitoring

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	44,587	46,233	48,987	48,987
Normal Operations	1,646	1,360	1,357	1,429
Proposed New Initiatives	O	0	37	0
Proposed Net Operating Budget	46,233	47,593	48,987	50,416



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Stormwater Charge Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Stormwater Asset Management Program	8441	1.0	335	75	(260)	580
Total		1.0	335	75	(260)	580

BR #8441 - Stormwater Asset Management Program

Description: This ongoing multi-year BR is in support of the Stormwater Asset Management Program, and has been paused in 2023. This BR is to procure and implement a comprehensive asset analysis system for 2024/25 for the better management of the City's storm sewer assets. Capital costs include the temporary addition of two contract FTEs: one in 2024/25 and one in 2025/26 (GIS Specialist and IT Business Analyst).

Start Year: 2024

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	0.0	37.5	37.5
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	0.0	0.0	0.0
Stormwater Charge Requirements	0.0	0.0	37.5	37.5
Net Stormwater Charge Change		0.0	37.5	0.0
FTEs	0.0	1.0	2.0	1.0

*In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	290.0	290.0	0.0



2023-2032 Capital Summary

This section summarizes the forecasted 10-year capital requirements for Stormwater. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Stormwater's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Storm Sewers	15,210	18,423	6,620	3,370	38,688	81,991
Storm Studies	0	1,360	3,490	1,080	2,780	8,710
SWM Facilities and Flood Relief Works	22,420	17,340	28,130	16,270	77,208	161,368
Watercourse Erosion Control	11,530	6,580	7,560	6,480	56,090	88,240
Total	49,160	43,703	45,800	27,200	174,446	340,309

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Development Charges	5,059	5,158	16,038	1,405	19,062	46,722
Developer Contributions	0	35	2,120	1,425	2,850	6,430
Stormwater Charge	44,101	38,510	27,642	24,370	152,534	287,157
Total	49,160	43,703	45,800	27,200	174,446	340,309



Transit

2023-2026 Business Plan & 2023 Budget



Transit

Overview

Transit's purpose is to plan and deliver a safe, reliable, and efficient travel choice that provides an excellent customer experience. MiWay is Mississauga's transit service, and is Ontario's third-largest municipal transit service. MiWay routes create economical and efficient transportation connections between popular destinations throughout Mississauga and connect with neighbouring transit systems including GO Transit, Toronto Transit Commission (TTC), Brampton Transit, and Oakville Transit.













Key Objectives 2023-2026

- Focusing on responsive service planning and delivery to meet the needs of customers as ridership increases along major transit corridors and as pandemic travel patterns continue to evolve
- Continuing our customer focus with MiWay's Customer Experience program and by building and maintaining a network that supports a transit-oriented city
- Monitoring new bus technologies to stay up to date with industry trends and moving forward with Investing in Canada Infrastructure Program-funded initiatives like hybrid-electric bus purchases and infrastructure enhancements
- Progressing on our commitment to the environment and climate change goals by replacing the transit bus fleet with low- or zero-emission vehicles and pursuing low- or zero-emission pilot opportunities
- Opening the Hazel McCallion Light Rail Transit Line and continuing the Environmental Assessments, early works, or initial construction for key transit projects including Lakeshore Higher Order Transit and Dundas Bus Rapid Transit

Budget Summary (\$000s)	2023	2024	2025	2026
Net Operating Budget	105,750	108,903	113,555	118,374
Net Capital Budget	168,280	156,876	183,267	185,897
FTEs	1,409.0	1,424.0	1,438.0	1,452.0

Goals of Service

- Ensure the safety of customers, employees and all other road users
- Provide reliable and on-time transit service
- Provide excellent customer service, treating everyone with courtesy and respect
- Deliver timely and accurate service information to customers
- Prepare and plan for new rapid transit projects

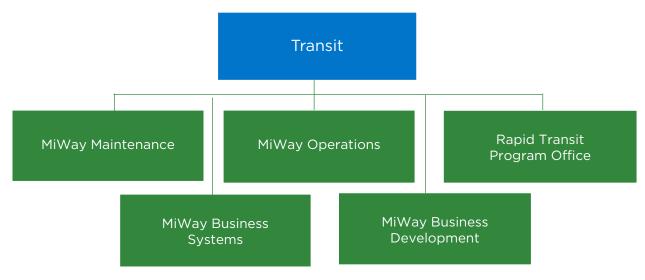
Guiding Plans

- MiWay 5 Transit Service Plan
- MiWay COVID-19 Ridership Recovery Strategy
- MiWay Customer Charter
- MiWay Infrastructure Growth Plan
- Transportation Master Plan
- Dundas Connects Master Plan
- Lakeshore Connecting Communities Master Plan
- Downtown Movement Plan (in progress)

Key Services



Service Area



Department: Transportation & Works

Transit includes two City divisions: MiWay and the Rapid Transit Program Office. MiWay is one of the largest divisions in the City with over 1,400 staff in four key sections. Jobs range from bus operations to mechanical and maintenance experts, engineers, service planners, customer service representatives, marketing consultants, and system analysts. The Rapid Transit Program Office staff includes a transit planner, permit technologist, landscape architect, and a traffic system co-ordinator, as well as project leaders and managers.



Key Performance Measures

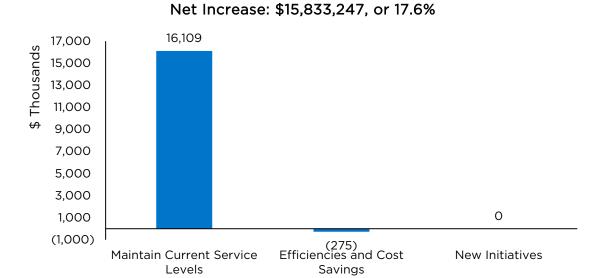


Measure	2020	2021	2022 Estimate	2023 Plan
Feedback/100,000 customers	31	27	24	24
Service productivity (ridership per service hour)	13.8	12.5	18.6	23.9
Revenue to cost ratio	22%	25%	34%	39%
Percentage of on-time buses	69%	73%	72%	75%
Percentage of customers who feel safe while riding MiWay buses*	98%	93%	93%	93%
Customer service satisfaction*	96%	90%	91%	91%
Customer satisfaction with service communications*	96%	N/A	90%	90%

^{*}Customer Satisfaction Survey results (averaged if more than one survey was conducted during the given year)

2023 Operating Summary

Proposed Changes by Category



Changes to Maintain Current Service Levels

The impact of maintaining current service levels for Transit is an increase of \$16,109,000. Highlights include:

- A cost increase of \$10,800,000 due to higher diesel costs
- A cost increase of \$3,983,000 for labour adjustments and fringe benefit cost increases
- A revenue increase of \$1,200,000 due to a fare rate increase
- A cost increase of \$956,000 due to PRESTO commission increase from seven per cent to nine per cent
- A cost increase of \$800,000 for fleet maintenance due to inflation and supply chain issues
- A cost increase of \$236,000 due to higher contractor and professional services costs
- A cost increase of \$140,000 due to higher utility costs
- A cost increase of \$100,000 due to higher building supplies prices

Efficiencies and Cost Savings

The \$275,000 achieved in efficiencies and cost savings includes:

- Savings of \$200,000 in equipment costs
- Reduction in various operating expenses of \$75,000

2023-2026 Operating Summary

Operating Budget (\$000s)	2023	2024	2025	2026
Prior Year Budget	89,917	105,750	108,903	113,555
Normal Operations	15,833	2,469	3,006	3,109
Proposed New Initiatives	0	683	1,646	1,710
Proposed Net Operating Budget	105,750	108,903	113,555	118,374



2023-2026 Proposed New Initiatives

This table presents the costs by BR for proposed new initiatives. Summaries of all BRs can be found in the pages following this table. Full BR narratives can be found in Volume III of this document. The net tax levy numbers shown here do not include special purpose levies.

Budget Request Name	BR#	2023-2026 FTEs	2023-2026 Gross Budget (\$000s)	2023-2026 Net Tax Levy Impact (\$000s)	2023-2026 Other Funding (\$000s)	2023-2026 Capital (\$000s)
Transit Service Increase	5906	44.0	12,204	7,051	(5,153)	0
Total		44.0	12,204	7,051	(5,153)	0

BR #5906 - Transit Service Increase

Description: MiWay requests a one per cent increase in service hours (15,000 hours) beginning in 2024. An increase of one per cent will begin to respond to growing ridership across the network due to changes in travel patterns related to COVID-19 and partially alleviate overcrowding on major transit corridors. This increase will require the following permanent positions: 12 Operators, one Route Supervisor, one Transit Scheduler, and one General Service Person.

Start Year: 2024

Impacts (\$000s)	2023	2024	2025	2026
Gross Expenditures	0.0	1,182.1	4,032.0	6,990.3
Reserves & Reserve Funds	0.0	0.0	0.0	0.0
User Fees & Other Revenues	0.0	499.0	1,703.0	2,951.0
Tax Levy Requirements	0.0	683.1	2,329.0	4,039.3
Net Tax Levy Change*		683.1	1,645.8	1,710.3
FTEs	0.0	15.0	30.0	44.0

^{*}In each year, all values are cumulative, not incremental.

Total Capital (\$000s)	2022 & Prior	2023	2024	2025	2026 & Beyond
Expenditures	0.0	0.0	0.0	0.0	0.0



2023-2032 Capital Summary

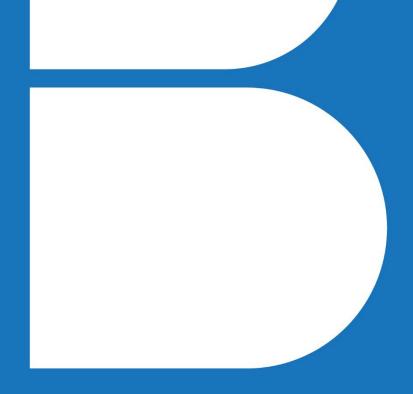
This section summarizes the forecasted 10-year capital requirements for Transit. The first table presents the forecast by major program; the second table provides the proposed funding sources. More detailed information on Transit's proposed 2023 capital projects is available in Volume III of this document.

Proposed 2023-2032 Capital Budget by Program (\$000s)

Capital Program	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Buses	93,145	94,425	62,910	58,110	262,910	571,500
Higher Order Transit	56,938	46,260	97,975	113,185	110,441	424,799
On-street Facilities	5,698	8,674	13,458	6,802	8,432	43,064
Other Transit	1,820	919	320	2,970	19,421	25,450
Transit Buildings	6,534	3,758	6,974	2,530	16,000	35,796
Transit Vehicles and Equipment	4,145	2,840	1,630	2,300	19,585	30,500
Total	168,280	156,876	183,267	185,897	436,789	1,131,109

Proposed 2023-2032 Capital Budget by Funding Source (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023-2032 Total
Tax Capital	70,924	47,079	33,239	35,318	221,057	407,617
Development Charges	9,731	10,078	27,086	29,631	86,650	163,176
Canada Community-Building Fund	2,182	4,828	1,180	815	45,410	54,415
Other Reserves & Reserve Funds	250	0	250	0	750	1,250
Subsidies, Grants & Recoveries	85,193	94,891	121,511	120,133	82,872	504,601
Total	168,280	156,876	183,267	185,897	436,789	1,131,109



Corporate Transactions

2023-2026 Business Plan & 2023 Budget



Corporate Transactions

Overview

The Corporate Transactions section of the budget accounts for certain operating budget revenue and expense transactions required for the general administration of City finances. These include:

Ongoing Operations Support

Miscellaneous Revenues and Expenses

This category includes income and expenditures not readily assignable to service areas, such as:

- Integrity Commissioner professional fees
- Communication costs for the Mayor's annual newsletter
- Annual membership fees for organizations such as the Association of Municipalities Ontario

Risk Management and Insurance

The Risk Management program consists of five major work areas:

- Risk assessment and recommendations to reduce frequency and size of potential loss
- Reserve fund maintenance to finance known, incurred but not reported (IBNR) losses within the City's self-insured limit
- Purchase of insurance to fund catastrophic losses above the City's self-insured retention
- Management of all insurance claims filed against the City and the vendor services required to handle them
- Purchase of vendor services required to handle claims, manage risks and maintain the City's Risk Management Program

The Insurance program consist of following costs:

- City insurance policy premiums
- City administered insurance programs (i.e., facility user and affiliate insurance programs)
- Claims expenses and settlements that fall within the City's self-insured retention, insurance broker services and Insurance Reserve Fund maintenance

Workers' Compensation and Rehabilitation

The City is a Workplace Safety and Insurance Board (WSIB) Schedule 2 employer. WSIB-related expenses are paid from a non-departmental operating account and funded by a City-funded reserve. This includes reserve fund contributions, the Employee Rehabilitation Program, medical examinations and the City's medical doctor's fees.

Retiree Benefits and Other Labour

This category includes payments to current and former employees for:

- Payout of accumulated sick leave credits to Fire & Emergency Services employees upon termination
- City's portion of early retiree health benefits and life insurance policies
- Other labour obligations

Reserves and Reserve Funds

Transfers To and From Reserves

This category includes regular contributions to various reserves and reserve funds that provide for future events, such as funding the Municipal Accommodation Tax Reserve Fund, Insurance Reserve Funds and Fiscal Stability Fund.

Transfers to Reserve Funds

This category includes transfer of the funding allocation to the Tax Capital Reserve Fund used to finance future capital projects.

Payments in Lieu of Taxes, and Taxation

Payments in Lieu of Taxes

Universities, colleges, hospitals, and federal, provincial and other municipal governments and/or their respective enterprises are exempt from paying property taxes. Those with premises located within the city's boundaries make payments in lieu of taxes (PILTs) to the City. Payment-in-lieu provisions are specified under various federal and provincial statutes.

Taxation

This category includes revenues from various sources such as:

- Supplementary tax revenues per the Assessment Act which provide for the
 correction of any error, omission or misstatement of the tax roll, the addition to
 the tax roll of new buildings and the subsequent levy and collection of applicable
 taxes
- Taxation revenues from railway rights of way and hydro corridors
- Municipal Accommodation Tax revenues
- Interest and penalties added to unpaid taxes in accordance with the Municipal Act

The Taxation category also accounts for tax rebates per the *Municipal Act* including rebates to charitable organizations occupying commercial and industrial properties, and tax grants to low-income seniors and persons with disabilities.

Taxation includes tax adjustments due to reductions in assessed property values through the assessment appeal, tax appeal and reconsideration processes, and the write-off of uncollectible taxes. Expenses associated with taxes payable on City owned/leased properties are also included under the Taxation category.

City-wide Sources of Revenue

Enersource Dividend

This category accounts for the dividend realized from Mississauga's investment in Enersource Corporation.

Investment Income

The Investment Income category accounts for the Approved Operating Budget portion of net revenue earned by the City Funds Investment Portfolio. Investments are restricted to securities noted in the *Municipal Act*, related regulations and the City's Corporate Policy for Investments.

Special Purpose Levy

Capital Infrastructure and Debt Repayment Levy

This category accounts for the three per cent levy to fund the City's capital infrastructure and debt repayment program.

2023 Operating Summary

Proposed Changes by Category

Net Increase: \$14,938,379, or 22.7%

20,000

15,000

5,000

(1,562)

(1,000)

Maintain Current Service Efficiencies and Cost Special Purpose Levies

Changes to Maintain Current Service Levels

Levels

The impact of maintaining current service levels for Corporate Transactions is a decrease of \$1,562,000. This decrease is mainly driven by an interim reduction of Transfers from Reserve for Insurance and an increase in Payment-In-Lieu of Taxes revenue offset by labour adjustments.

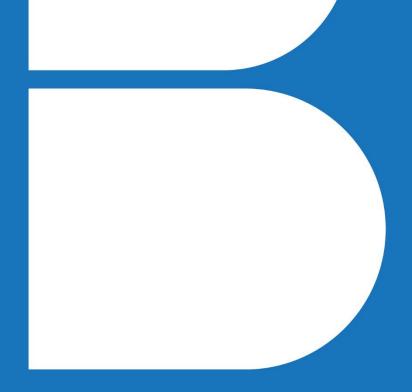
Savings

Efficiencies and Cost Savings

The \$1,000,000 achieved in efficiencies and cost savings is the result of an interim reduction in the transfer to insurance reserve funds based on current claims trends.

Special Purpose Levies

An annual levy to fund the City's capital infrastructure and debt repayment over the next 10 years continues as a strategy to maintain the City's infrastructure. Of the \$17.5 million increase in 2023, \$5.9 million will be allocated to debt and \$11.6 million will be allocated to the capital budget.



Financial Policies

2023-2026 Business Plan & 2023 Budget



Financial Policies

Overview

The City's Business Plan & Budget is comprised of revenues and expenses for the Operating and Capital Funds. The City's annual budget is prepared on a cash basis for calculating the property tax levy. The audited financial statements are prepared differently, on an accrual basis, under Canadian Public Sector Accounting Standards (PSAS). To achieve accordance with PSAS, there are certain budgeted revenues and expenses that are not included in the financial statements. This makes an apples-to-apples reconciliation of the statements and the budget difficult; however, a discussion of how they reconcile is provided in Volume I of this document.

Fund Structure and Overview

In municipal financial operations in Ontario, money raised or supplied for a particular purpose must be used for that particular purpose as legislated under the *Municipal Act*. Legal restrictions and contractual agreements ensure these funds are used for their intended purposes. Fund accounting is designed to track how funds are spent and to ensure they are allocated correctly. Fund accounting is used primarily in non-profit organizations, like municipalities. The funds used by the City of Mississauga are the General Revenue (Operating) Fund, the Capital Fund, and reserve funds. The Business Plan & Budget identifies programs, services, and capital projects. With Council approval, transfers are made to and from the City's various reserves and reserve funds in order to finance operating and capital expenditures. Financial transactions related to reserves and reserve funds are found in Volume III of this document.

Operating Fund (Budget)

The Operating Fund or Budget provides for the normal operating expenditures and revenues associated with the day-to-day delivery of services.

Capital Fund (Budget)

The Capital Fund or Budget provides for significant expenditures to acquire, construct or improve land, buildings, roads, engineering structures, or machinery and equipment, including IT network infrastructure, used in providing municipal services. Capital expenditures result in the acquisition of, enhancement to or extension of the normal useful life of a fixed asset. Annual recurring expenses related to capital assets – for example, sidewalk maintenance or licensing fees – are included in the operating budget.

The Capital Budget is prepared on a project-commitment basis with actual budget spending often occurring over one or more fiscal years. Large projects requiring several years to complete are budgeted over multiple years based on the expected spending for each year.

2023-2026 Business Plan & 2023 Budget - Volume II - p. 131

Reserves and Reserve Funds

Reserves and reserve funds (R&RFs) are an important element of the City's financial plan. By maintaining R&RFs, the City can accumulate funds for expected and unexpected future liabilities – a key component of sound long-term financial planning practices.

Reserves are generally used to mitigate the impact of fluctuations in operating costs and revenues. Reserves are not associated with any specific asset, and are allocated at the discretion of Council, often as part of an overall strategy for funding programs or special projects. Examples of reserves currently used to mitigate fluctuations include the Fiscal Stability Reserve, the Reserve for Winter Maintenance, and the Reserve for Elections.

Reserve funds are established by Council for a specific purpose. They contain funds that have been set aside as directed by a requirement of provincial or federal legislation, a contractual agreement with the City, or by a decision of Council. Examples of items funded through reserve funds include major repairs, renovations or rehabilitation of buildings or large equipment; acquiring new assets, and the lifecycle replacement of older City assets.

Appropriately funded reserves and reserve funds protect against unexpected shifts in revenues and expenditures, provide funding for one-time expenditure requirements, and minimize fluctuations in taxes caused by cyclical conditions. Credit rating agencies consider the level of reserves and reserve funds that a municipality has as part of their rating process.

Detailed information on reserves and reserve funds can be found in Volume III of this document.

Accounting Policies

All financial policies are created by Finance staff in consultation with subject matter experts and circulated to service areas for comment prior to final approval. Policies are reviewed on a regular basis to ensure they are up to date and in alignment with the City's current practices. Examples of the accounting policies include preparation of journal entries and authorization requirements, and elected officials expense reporting. Financial statements are fully compliant with Public Sector Accounting Board requirements.

Accounts Payable Policies

These policies provide guidance for the request, approval and processing of vendor and employee expenses for the corporation. Each policy outlines the available methods of payment, approval authorities and roles and responsibilities for processing payments to vendors and employees.

Accounts Receivable Policies

These policies govern the issuance of invoices to individuals, businesses or corporations for services rendered by the City. Procedures are provided to guide staff in submitting the information required for the preparation of an invoice.

Procurement Policies and Procedures

By-law 0013-2022 contains the official rules for the City's procurement of goods and services. The By-law describes ethics and requirements for fairness, accountability and transparency of the City's procurement practices. It details the authority and responsibilities of staff in carrying out the procurement function.

Investments

This policy outlines the objectives and criteria that guide the investment of the City's funds. The policy is reviewed on an ongoing basis for relevance and compliance with applicable regulations.

Debt Management

This policy addresses debenture financing as a means of funding infrastructure in the City.

Financial Planning Policies

The City has a long tradition of strong and stable financial management. A comprehensive review of all the City's corporate financial management policies and practices was completed and endorsed by Council in 2022. These policies govern and assist staff in administering guidelines and procedures in the preparation of, and subsequent variance reporting for, both the capital and operating components of the budget, including staff complement control. All policies and procedures comply with the *Municipal Act*. Details of each of the financial policies, procedures and guidelines follow.

The City has a robust and disciplined set of financial policies. This is reflected in its 'AAA' credit rating from Standard and Poor's (<u>S&P Global Ratings</u>). This rating was reaffirmed in September 2022. It is important to ensure that all policies are reviewed regularly to preserve Mississauga's strong, reputable financial performance.

Operating Budget Policy

This policy summarizes the principles and framework that the City uses to develop, report and manage its Operating Budget. The Operating Budget fulfils statutory and discretionary requirements and is a primary tool in the financial management of the City and in the City's business planning and budgeting process.

Fees and Charges Framework Policy

This policy provides the framework to ensure a consistent and transparent approach for instituting and maintaining user fees across the City. It describes the process for

the annual submission to Council of proposed user fees, including considerations such as subsidies, waivers, exceptions and restrictions.

Budgeted Position Control Policy

This policy ensures budgeted positions are managed efficiently and effectively and within Council-approved budgets. This policy also provides an overview of the approval process for position requests within the City.

Capital Budget Policy

This policy provides the approach for the development, monitoring and control of the City's capital plan. It outlines the Annual Capital Budget and Capital Forecast submission, the capital budget monitoring and reporting (works in progress, or WIP) process and describes the closure of capital projects.

Reserve and Reserve Fund Management Policy

This policy establishes guiding principles, internal controls, management and administrative responsibilities for reserves and reserve funds managed by the City.

Financial Planning Practices

Long-Range Financial Planning

In 2016, the City published its first comprehensive Long-Range Financial Plan (LRFP), with the goal of providing a sustainable financial plan that spans 10 to 20 years into the future, to ensure the achievement of the City's strategic objectives. The City's LRFP is reviewed annually and updated with the Business Plan & Budget. The LRFP provides a summary of the key challenges being faced by the municipality, a financial condition assessment for the City, and a snapshot of the City's anticipated financial position over the next 10 years.

The key objectives of the City's LRFP are to:

- Maintain the current level of service
- Identify the City's capacity to grow
- Maintain a strong cash position in its reserves and reserve funds to sustain funding during unforeseen or unusual circumstances

The City's long-range financial modelling confirms that the City will continue to be in a financially stable position over the next 10 years. BMA Management Consulting Inc. was engaged by the City in 2018 to undertake an update to the Financial Condition Assessment. BMA indicated the City's financial condition had improved from an already strong position in virtually every performance indicator. The next assessment is planned for 2023.

New Development

Existing taxpayers should not bear the cost of financing growth-related infrastructure costs, except to the extent City-wide facilities are required in response to new services or as a result of service expectations from a city of a larger size.

Growth-related infrastructure is funded primarily through Development Charges (DCs) in accordance with the *Development Charges Act, 1997* (DC Act). Funding for non-growth infrastructure is funded through non-DC revenue sources.

Development charges are a revenue tool that help municipalities recover some of the capital costs associated with new development in the City, so that growth pays for growth. Municipalities collect DCs via rates set in a by-law that is passed by Council. These rates are reviewed at least once every five years; Mississauga's was most recently reviewed in July 2022.

Changes to the *Planning Act* include the introduction of a new Community Benefits Charge (CBC) intended to replace previous height and density bonusing provisions. Council passed a CBC Strategy and By-law in July 2022.

Capital Projects

The City prepares a 10-year capital budget forecast that considers the impact of new facilities and infrastructure. The capital program is prepared using Council-endorsed capital prioritization guidelines. A capital project for a new facility or infrastructure should only proceed if the City can afford to operate and maintain it.

Capital Financing from Operating Revenues

The City has instituted an annual Capital Infrastructure and Debt Repayment Levy, subject to annual approval by Council, in order to fund its infrastructure. The infrastructure levy funding includes a direct contribution to the capital reserve fund and sufficient funding for principal and interest payments on debt issued, and is transferred from the Operating Budget to the tax-funded Capital Reserve Fund.

One-time Revenues

Major one-time revenues are assigned according to the terms of agreement and held in reserves and reserve funds.

Reserves and Reserve Funds

The City has a long history of prudently managing its R&RFs. A new policy was established in 2022 that governs the City's R&RFs. This policy contains guiding principles, internal controls, management and administrative responsibilities to provide guidance to staff and ensure compliance with legislation, Council direction and best practices. R&RFs are monitored and updated regularly by City staff and, if required, changes to R&RFs are recommended through the annual budget, the WIP review process or R&RF year-end reports.

Today, the City of Mississauga has 104 reserve and reserve fund accounts. By-law 0184-2022, with its subsequent amendments, defines each R&RF and the reporting requirements, including the necessary authority levels for opening, closing, or reorganizing reserves or reserve funds.

Details for the City's funds and balances are included in the Reserves & Reserve Funds section in Volume III of this document.

Surplus/Deficit Management

The City's surplus/deficit management is closely tied to the City's other financial policies and reserve and reserve fund management. Each year, the City prepares a year-end forecast. Any in-year deficits are funded by the Fiscal Stability Reserve. For year-end 2020, 2021 and 2022 (projected), the City experienced in-year deficits due to the COVID-19 pandemic, and relied on federal and provincial government funding (i.e., the Safe Restart Program) and City reserves to fund the difference needed to balance the budget at year-end as required by law.

In the event of in-year surpluses, amounts may be transferred to R&RFs based on the R&RFs' positions relative to approved targets. Surpluses that are transferred to the Tax Capital Reserve Fund assist in funding future infrastructure needs.

Asset Management

Council approved a Strategic Asset Management Policy on June 5, 2019. The policy is a requirement of Ontario Regulation 588/17 - Asset Management Planning for Municipal Infrastructure under the *Infrastructure for Jobs and Prosperity Act*. This policy outlines specific guiding principles and commitments that will guide decisions on when, why and how money is spent on infrastructure assets.



The Strategic Asset Management Policy describes the foundation for planning, designing, constructing, acquiring, operating, maintaining, renewing, replacing and disposing of the City's infrastructure assets. The policy also identifies the roles and responsibilities of staff and Council for infrastructure-related decisions.

Council approved the 2021 Corporate Asset Management Plan (AMP) on September 28, 2021. The AMP ensures activities and resources required for municipal infrastructure are optimized, while balancing costs and risks to achieve the desired performance of assets to deliver City services.

Replacement Costs for City Infrastructure

The City of Mississauga owns infrastructure assets with an estimated replacement value as of December 31, 2021 of \$14.2 billion (excluding any land and including stormwater assets). Mississauga uses the following criteria when estimating the useful life (and therefore replacement value) of its assets:

Asset Category	Asset Sub Category	Useful Life (Years)
Linear - Transportation	Road Surface	15-75
	Road Subsurface	50-75
	Sidewalk and Pathway Network	20-50
	Bridge/Culvert	15-100
	Traffic Signal and Street Light System	20-50
	Noise Wall	20-50
	Marina Ramp and Dock System	25-40
	Public Parking Lot	20
Linear - Storm Drainage	Storm Sewers	100
	Watercourse	100
	Stormwater Management Facilities	25-100
Building	Structure	40-50
	Improvement (Components)	20
	Leasehold Improvement	Lesser of 5 years or lease term
Land Improvement	Sport fields, Playgrounds, Lighting and Landscaping	20
Equipment	Computer Software	10
	Computer Hardware	4-40
	Operating Equipment	8-20
	Furniture	15
Vehicle	Licensed Vehicle	7-15

^{*}Source: City of Mississauga Tangible Capital Asset Accounting and Reporting Policy

The City conducts asset condition assessments every five to six years on its major assets. This information is used to determine timing of required capital maintenance.

Volume III

2023-2026 Business Plan & 2023 Budget



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Introduction

Volume III contains more detail about the budget.

A City-wide section is followed by sections for each service area in alphabetical order, plus a section for each of Corporate Transactions and Reserves & Reserve Funds.

In the City-wide section, tables show net operating budget details for each year in the four-year cycle. Revenue and expenses are reconciled to accrual-basis budgeting. There are capital tables for 2023 and 2023-2032, and a table showing recommended capital funding. New capital projects requiring multi-year funding are shown, as well as existing multi-year capital projects requiring funding changes. Changes in FTEs are shown by service area for the four-year period.

In the service area sections, operating and capital budget details are shown for each service area, including full narrative descriptions for each Budget Request. The Corporate Transactions section offers details for the four-year period and the Reserves & Reserve Funds section details transfers and fund purposes.

In charts, graphs and tables where money is represented in thousands of dollars (\$000s), figures have been rounded to the nearest thousand. This means that the totals shown may not always balance perfectly, due to rounding.

City-wide tables do not include the Stormwater Service Area unless otherwise indicated.

There are differences in the values of some corresponding lines between the Operating Overview, Proposed Budget by Program, and Summary of Proposed 2023 Budget and 2024-2026 Forecast tables for service areas with new initiatives. This is because the Proposed Budget by Program table has a separate line for New Initiatives that shows the net impact of the initiative, but the other tables do not. The bottom line is the same, but the location of the impact is shown differently.

City-wide

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	531,677,953	585,772,227	602,808,553
Staff Development Costs	1,830,959	2,779,132	2,867,432
Communication Costs	3,204,187	3,450,123	3,260,039
Transportation Costs	32,057,872	33,204,434	44,977,084
Occupancy & City Costs	34,552,913	35,745,212	36,785,316
Equipment Costs & Maintenance Agreements	15,091,762	19,866,966	20,590,680
Contractor & Professional Services	58,753,161	63,609,928	70,357,628
Advertising & Promotion	2,154,430	4,181,750	4,612,750
Materials, Supplies & Other Services	22,721,344	27,053,749	29,740,898
Finance Other	34,506,592	28,080,534	28,004,360
Transfers to Reserves & Reserve Funds	167,586,072	165,498,912	184,459,026
Debt Principal & Interest	32,824,393	45,307,808	51,024,062
Allocations	0	0	0
Total Expenditures	936,961,638	1,014,550,775	1,079,487,828
Revenues			
Supplementary, Railway & Corridor Taxes	(9,405,205)	(4,156,000)	(4,162,000)
Payments in Lieu of Taxes	(38,761,528)	(37,994,000)	(39,061,000)
Grants	(3,903,403)	(2,906,791)	(1,666,791)
Fees & Service Charges	(95,375,467)	(162,349,660)	(161,547,560)
Licences & Permits	(28,367,164)	(20,560,798)	(21,318,853)
Rents & Concessions	(10,898,721)	(24,446,750)	(26,090,942)
Fines	(12,126,915)	(25,955,327)	(39,005,306)
Penalties & Interest on Taxes	(14,591,749)	(8,610,000)	(8,610,000)
Investment Income	(14,462,666)	(14,479,600)	(14,479,600)
Municipal Accommodation Tax	(5,907,369)	(9,800,000)	(9,800,000)
Other Revenue	(25,981,820)	(26,726,256)	(23,221,635)
Transfers from Reserves & Reserve Funds	(122,129,191)	(93,172,287)	(96,024,220)
Total Revenues	(381,911,199)	(431,157,469)	(444,987,907)
Tax Levy	555,050,439	583,393,306	634,499,921

Service Area	2022 Operating Budget	Maintain Current Service Levels	New Initiatives	2023 Proposed Budget	Change from Prior Year
Corporate Transactions	65,687	(2,562)	0	63,126	(3.9%)
Culture	5,112	(7)	0	5,104	(0.1%)
Facilities & Property Management	24,559	1,665	0	26,224	6.8%
Fire & Emergency Services	131,009	3,718	0	134,727	2.8%
General Government	51,428	1,794	0	53,222	3.5%
Information Technology	33,248	1,470	0	34,718	4.4%
Mayor & Members of Council	5,081	205	0	5,286	4.0%
Mississauga Library	29,894	1,342	0	31,236	4.5%
Parks, Forestry & Environment	38,482	712	171	39,365	2.3%
Planning & Building	11,207	138	0	11,346	1.2%
Recreation	28,311	1,832	0	30,143	6.5%
Regulatory Services	793	574	0	1,367	72.3%
Roads	68,665	888	0	69,553	1.3%
Transit	89,917	15,833	0	105,750	17.6%
Total	583,393	27,602	171	611,166	4.8%
Assessment Growth					(0.6%)
Public Safety Fire Program				5,834	1.0%
Capital Infrastructure and Debt Repayment Levy				17,500	3.0%
Total	583,393	27,602	171	634,500	8.2%

Service Area	2023 Operating Budget	Maintain Current Service Levels	New Initiatives	2024 Proposed Budget	Change from Prior Year
Corporate Transactions	80,626	10,083	0	90,709	12.5%
Culture	5,104	(46)	0	5,059	(0.9%)
Facilities & Property Management	26,224	476	0	26,700	1.8%
Fire & Emergency Services	140,561	3,811	0	144,372	2.7%
General Government	53,222	1,153	292	54,667	2.7%
Information Technology	34,718	997	0	35,715	2.9%
Mayor & Members of Council	5,286	86	0	5,372	1.6%
Mississauga Library	31,236	622	0	31,858	2.0%
Parks, Forestry & Environment	39,365	769	412	40,546	3.0%
Planning & Building	11,346	496	(28)	11,813	4.1%
Recreation	30,143	3,062	0	33,205	10.2%
Regulatory Services	1,367	252	0	1,619	18.5%
Roads	69,553	2,241	304	72,098	3.7%
Transit	105,750	2,469	683	108,903	3.0%
Total	634,500	26,473	1,663	662,635	4.4%
Assessment Growth					(0.4%)
Public Safety Fire Program				7,931	1.2%
Capital Infrastructure and Debt Repayment Levy				19,030	3.0%
Total	634,500	26,473	1,663	689,597	8.3%

Service Area	2024 Operating Budget	Maintain Current Service Levels	New Initiatives	2025 Proposed Budget	Change from Prior Year
Corporate Transactions	109,739	5,656	0	115,395	5.2%
Culture	5,059	(40)	0	5,019	(0.8%)
Facilities & Property Management	26,700	468	0	27,167	1.8%
Fire & Emergency Services	152,303	3,289	0	155,592	2.2%
General Government	54,667	1,178	226	56,071	2.6%
Information Technology	35,715	1,804	0	37,519	5.0%
Mayor & Members of Council	5,372	87	0	5,459	1.6%
Mississauga Library	31,858	671	0	32,529	2.1%
Parks, Forestry & Environment	40,546	723	50	41,319	1.9%
Planning & Building	11,813	505	(2)	12,317	4.3%
Recreation	33,205	(471)	0	32,734	(1.4%)
Regulatory Services	1,619	265	0	1,884	16.4%
Roads	72,098	982	425	73,505	2.0%
Transit	108,903	3,006	1,646	113,555	4.3%
Total	689,597	18,124	2,345	710,065	3.0%
Assessment Growth					(0.4%)
Public Safety Fire Program				6,898	1.0%
Capital Infrastructure and Debt Repayment Levy				20,690	3.0%
Total	689,597	18,124	2,345	737,653	6.6%

Service Area	2025 Operating Budget	Maintain Current Service Levels	New Initiatives	2026 Proposed Budget	Change from Prior Year
Corporate Transactions	136,085	6,341	0	142,426	4.7%
Culture	5,019	(30)	0	4,989	(0.6%)
Facilities & Property Management	27,167	480	0	27,647	1.8%
Fire & Emergency Services	162,491	3,037	0	165,528	1.9%
General Government	56,071	1,196	48	57,315	2.2%
Information Technology	37,519	1,226	0	38,745	3.3%
Mayor & Members of Council	5,459	89	0	5,548	1.6%
Mississauga Library	32,529	788	551	33,868	4.1%
Parks, Forestry & Environment	41,319	694	7	42,020	1.7%
Planning & Building	12,317	515	0	12,833	4.2%
Recreation	32,734	1,390	0	34,124	4.2%
Regulatory Services	1,884	266	0	2,150	14.1%
Roads	73,505	987	256	74,748	1.7%
Transit	113,555	3,109	1,710	118,374	4.2%
Total	737,653	20,089	2,574	760,316	3.1%
Assessment Growth					(0.4%)
Public Safety Fire Program				7,382	1.0%
Capital Infrastructure and Debt Repayment Levy				22,150	3.0%
Total	737,653	20,089	2,574	789,848	6.7%

2023 Accrual Based Budget Revenues (\$000s)

Service Area	2023 Operating Revenue Budget	Tax Levy	Elimination of Operating Transfers & Dividends	Discretionary Reserve Fund Interest	Enersource Net Income	Obligatory Reserve Fund Revenue Applied	Capital Project Revenue & Recoveries	2023 Accrual Based Budget
Corporate Transactions	154,573	80,626	(82,803)	12,100	25,000	2,235	0	191,730
Culture	14,752	5,104	(2,674)	0	0	1,918	0	19,100
Facilities & Property Management	361	26,224	(236)	0	0	7,509	0	33,858
Fire & Emergency Services	8,639	140,561	(6,099)	0	0	50	0	143,151
General Government	17,519	53,222	(401)	0	0	80	0	70,420
Information Technology	1,173	34,718	0	0	0	0	0	35,891
Mayor & Members of Council	0	5,286	0	0	0	0	0	5,286
Mississauga Library	1,857	31,236	(387)	0	0	7,224	375	40,304
Parks, Forestry & Environment	5,940	39,365	0	0	0	69,421	1,425	116,151
Planning & Building	17,870	11,346	(231)	0	0	504	0	29,489
Recreation	57,651	30,143	(920)	0	0	8,272	1,359	96,504
Regulatory Services	18,505	1,367	0	0	0	0	0	19,872
Roads	32,967	69,553	(1,200)	0	0	72,566	1,498	175,383
Stormwater	46,386	0	0	0	0	1,741	0	48,127
Transit	113,183	105,750	0	0	0	11,788	85,193	315,914
Total Revenues	491,375	634,500	(94,951)	12,100	25,000	183,308	89,851	1,341,181

2023 Accrual Based Budget Expenses (\$000s)

Service Area	2023 Operating Expense Budget	Amortization of Tangible Capital Assets	Elimination of Operating Transfers	Debt Principal Repayment	Changes in Employee Benefits and Other Liabilities	2023 Accrual Based Budget
Corporate Transactions	235,198	0	(154,390)	(43,761)	7,530	44,577
Culture	19,856	2,856	(639)	0	0	22,073
Facilities & Property Management	26,585	0	0	0	0	26,585
Fire & Emergency Services	149,199	8,116	(20,068)	0	0	137,247
General Government	70,741	24,194	(1,386)	0	0	93,548
Information Technology	35,891	0	0	0	0	35,891
Mayor & Members of Council	5,286	0	0	0	0	5,286
Mississauga Library	33,093	8,556	(500)	0	261	41,411
Parks, Forestry & Environment	45,305	13,465	(776)	0	0	57,994
Planning & Building	29,215	0	(630)	0	0	28,585
Recreation	87,793	17,894	(2,818)	0	0	102,869
Regulatory Services	19,872	153	0	0	0	20,025
Roads	102,520	52,102	(3,127)	0	0	151,495
Stormwater	46,386	8,387	(33,210)	(879)	0	20,685
Transit	218,933	26,142	(125)	0	0	244,950
Total Expenses	1,125,874	161,866	(217,669)	(44,639)	7,791	1,033,223

Capital Budget

2023 Proposed Capital Budget Summary (\$000s)

Service Area	Gross Cost	Subsidies, Grants & Recoveries	Net Cost
Culture	3,050	0	3,050
Facilities & Property Management	55,952	0	55,952
Fire & Emergency Services	27,367	0	27,367
General Government	7,244	0	7,244
Information Technology	20,698	0	20,698
Mississauga Library	8,614	375	8,239
Parks, Forestry & Environment	71,433	1,425	70,008
Planning & Building	2,525	0	2,525
Recreation	35,985	1,359	34,626
Regulatory Services	66	0	66
Roads	79,598	1,498	78,100
Transit	168,280	85,193	83,087
Total	480,813	89,851	390,963

2023-2032 Capital Budget Forecast (\$000s)

Service Area	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027-2032 Forecast	2023- 2032 Total
Culture	3,050	1,704	1,572	680	3,995	11,001
Facilities & Property Management	55,952	40,374	64,193	48,360	262,776	471,654
Fire & Emergency Services	27,367	22,848	26,868	31,744	124,415	233,242
Future Allocations	0	0	0	0	105,000	105,000
General Government	7,244	2,719	860	2,430	2,423	15,677
Information Technology	20,698	20,278	22,369	17,317	123,194	203,856
Mississauga Library	8,614	7,533	7,110	796	33,801	57,854
Parks, Forestry & Environment	71,433	139,410	85,010	65,794	397,317	758,964
Planning & Building	2,525	1,700	1,600	1,250	7,500	14,575
Recreation	35,985	67,455	26,145	14,725	70,901	215,211
Regulatory Services	66	0	0	33	2,019	2,118
Roads	79,598	109,752	156,111	147,543	838,115	1,331,118
Transit	168,280	156,876	183,267	185,897	436,789	1,131,109
Total	480,813	570,649	575,104	516,569	2,408,245	4,551,381

2023-2032 Capital Budget Forecast Recommended Funding (\$000s)

Funding Source	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027- 2032 Forecast	2023- 2032 Total
Tax Reserve Funds	228,305	233,627	221,112	197,177	1,379,107	2,259,328
Canada Community-Building Reserve Funds	59,563	49,882	44,852	39,896	250,138	444,331
Development Charges Reserve Funds	81,992	88,535	137,845	118,479	461,475	888,326
Planning Act Reserve Funds	17,501	73,903	19,891	30,864	220,185	362,344
Other Reserves & Reserve Funds	1,403	1,430	1,710	3,015	5,960	13,518
Developer Contributions Reserve Funds	2,200	1,230	1,230	1,230	7,380	13,270
Funding from Reserves & Reserve Funds	390,963	448,607	426,641	390,660	2,324,245	3,981,116
Subsidies, Grants & Recoveries	89,851	122,042	148,463	125,909	84,000	570,264
Total Capital Budget Funding	480,813	570,649	575,104	516,569	2,408,245	4,551,381

New Projects Requiring Multi-year Funding (\$000s)

Service Area	Project Number	Project Name	Gross Budget	Years
Facilities & Property Management	CPFP008931	Office Space Strategy Design & Construction	15,000	2023-2025
Facilities & Property Management	CPFP009873	Facility Renewal - A. E. Crookes Park	3,644	2023-2025
Facilities & Property Management	CPFP009874	Facility Renewal - Adamson Estate	3,790	2023-2025
Facilities & Property Management	CPFP009879	Facility Renewal - Erin Meadows Community Centre Pool & Library	3,726	2023-2024
Facilities & Property Management	CPFP009880	Facility Renewal - Erin Mills Twin Arena	3,644	2023-2027
Facilities & Property Management	CPFP009881	Facility Renewal - Huron Park Community Centre Pool & Arena	8,030	2023-2026
Facilities & Property Management	CPFP009882	Facility Renewal - Iceland Arena	2,365	2023-2024
Facilities & Property Management	CPFP009883	Facility Renewal - Lakefront Promenade Marina	1,471	2023-2024
Facilities & Property Management	CPFP009886	Facility Renewal - Lorne Park Library	1,493	2023-2024
Facilities & Property Management	CPFP009888	Facility Renewal - Malton Day Care Centre	3,677	2023-2025
Facilities & Property Management	CPFP009889	Facility Renewal - Mavis South Works Yard	2,426	2023-2025
Facilities & Property Management	CPFP009891	Facility Renewal - Mississauga Valley Community Centre, Library, Pool & Arena	604	2023-2024
Facilities & Property Management	CPFP009892	Facility Renewal - Paramount Fine Foods Centre Phase 2	4,917	2023-2025
Facilities & Property Management	CPFP009893	Facility Renewal - Paramount Fine Foods Centre Phase 1	4,773	2023-2024

City-wide Capital

Service Area	Project Number	Project Name	Gross Budget	Years
Facilities & Property Management	CPFP009894	Facility Renewal - River Grove Community Centre & Pool	5,389	2023-2026
Fire & Emergency Services	CMFS000217	Design and Construction Station Renovation 114 (Heartland)	3,500	2023-2024
Fire & Emergency Services	CMFS000218	Design and Construction Station Renovation 115 (Erin Mills)	4,500	2023-2024
Fire & Emergency Services	CMFS009875	New Fire Station 123 - Burnhamthorpe/Winston Churchill - Design and Construction	10,000	2023-2025
General Government	CMO009507	Strategic Plan Refresh	1,824	2023-2024
General Government	CPLS009509	Microsoft 365 Licences	150	2023-2025
General Government	CPS008396	Finance Data Analytics Strategy	400	2023-2025
Mississauga Library	CMLS004214	Express Libraries	415	2023-2024
Mississauga Library	CMLS009369	Laptop Kiosk Expansion	1,386	2023-2026
Parks, Forestry & Environment	CMPF000854	Park Development - Downtown 21	398	2023-2024
Parks, Forestry & Environment	CMPF007498	Marina Dock Replacement - Credit Village	2,720	2023-2025
Parks, Forestry & Environment	CMPF007970	New Amenities - Sportfields and Courts - Lit Artificial Turf Football Field and Track	3,300	2023-2025
Parks, Forestry & Environment	CMPF008429	Spray Pad Rehabilitation - Churchill Meadows	632	2023-2024
Parks, Forestry & Environment	CMPF008920	Park Development - (F_105) West Village, 70 Mississauga Road (Due west of J. C. Saddington Park)	34,644	2023-2030
Parks, Forestry & Environment	CMPF010015	Centre for Community Energy Transformation (CCET) for Community GHG Reductions	500	2023-2025
Parks, Forestry & Environment	CMPF010021	District Energy Detailed Design Phase 1a for three Civic Precinct City Buildings	150	2023-2024
Parks, Forestry & Environment	CMPF010219	Park Development - Camilla Park Development	5,315	2023-2025
Parks, Forestry & Environment	CMPF04296	Spray Pad Rehabilitation - Clarkson	632	2023-2024
Recreation	CMRC009997	Paramount Fine Foods Centre Rehabilitation - Main Bowl and Sportsplex Gym Addition	21,600	2022-2024
Roads	TWBR07718	Bridge & Structure Renewal	7,200	2023-2025
Roads	TWMR00087	Ninth Line Widening - Eglinton Avenue West to Derry Road West	51,590	2023-2027
Roads	TWMR00124	Webb Dr Confederation Parkway to Duke of York Boulevard - Retrofit	2,051	2023-2024
Roads	TWMR009985	McLaughlin Road Improvements - Britannia Road West to Bristol Road West	11,900	2023-2025
Roads	TWOE00301	Vehicle & Equipment Replacement	11,073	2023-2025
Roads	TWOE010297	QEW-Dixie Rd. Interchange and Related Works	300	2023-2024

City-wide Capital

Service Area	Project	Project Name	Gross	Years
	Number	·	Budget	
Roads	TWOE009546	Parking Pay and Display Machine Upgrade	962	2023-2024
Roads	TWOE010293	Cycling Program Improvements (federal government grant program)	1,350	2023-2024
Roads	TWOE07857	Transportation Master Plan Update	400	2023-2024
Roads	TWOE08571	Corridor Transportation Master Plans	1,500	2023-2024
Transit	TWTR002752	Transit Bus Acquisitions - Hybrid Replacement	276,000	2023-2027
Transit	TWTR008625	Cawthra Transitway Station - Bus loop and washroom	3,000	2023-2024
Transit	TWTR009590	Transit Other Vehicles (Vans/Cars/Trucks) - Growth	385	2023-2028
Total			524,724	

Existing Multi-year Projects Requiring Funding Changes (\$000s)

Service Area	Project Number	Project Name	Current Approved Gross Budget	Prior Year 2023-2032 Forecast	Proposed 2023-2032 Forecast	Total Revised Gross Budget	Years
Facilities & Property Management	CPFP008818	Facility Renewal - Iceland Arena	646	5,889	5,838	6,484	2021- 2024
Facilities & Property Management	CPFP008937	Lifecycle Various Renewal - Clarkson CC	666	2,636	4,831	5,497	2022- 2025
Facilities & Property Management	CPFP008946	Lifecycle Renewal - Living Arts Centre	1,152	3,630	4,090	5,242	2022- 2026
Facilities & Property Management	CPFP008951	Pathway LED Lighting Upgrades - Various Parks	1,760	1,760	0	1,760	2022
Facilities & Property Management	CPFP008953	Lifecycle Various Renewal - Tomken Twin Arena	694	4,363	6,489	7,183	2022- 2023
Facilities & Property Management	CPFP008822	Lifecycle Arena Plant Renewal - Paul Coffey Arena	220	3,003	3,859	4,079	2022- 2023
Facilities & Property Management	CPFP008887	Furniture and Relocation Improvements - City-wide 2021	128	18	9	137	2022- 2024
General Government	CPBS007771	Payroll Enhancement	1,769	0	150	1,919	2020- 2023

Service Area	Project Number	Project Name	Current Approved Gross Budget	Prior Year 2023-2032 Forecast	Proposed 2023-2032 Forecast	Total Revised Gross Budget	Years
Information Technology	CPIT007588	IT Resources for Enterprise Performance Measures	233	30	125	358	2021- 2023
Information Technology	CPIT007627	Telematics- Automatic Vehicle Locator/GPS Project	680	5	0	680	2020- 2022
Information Technology	CPIT008748	Infor Mobile	615	27	0	615	2021- 2022
Information Technology	CPIT009279	Fiori Timesheets for Time Tracking	100	150	0	100	2022
Information Technology	CPIT005907	Microsoft SQL Database refresh cycle	200	1,550	300	500	2021- 2023
Information Technology	CPIT008407	TXM Support to Onboard Clients	393	723	23	416	2021- 2023
Information Technology	CPIT008773	SuccessFactors Sustainment Services 2023	150	0	75	225	2022- 2023
Information Technology	CPIT008917	Automated Staff Scheduling Solution	1,364	589	1,131	2,495	2021- 2024
Information Technology	CPIT009144	Fuel Pump Management System Upgrade	50	1,500	2,300	2,350	2022- 2027
Information Technology	CPIT009269	IT Service Management Professional Services	150	0	500	650	2022- 2023
Information Technology	CPS009414	Audio Visual Resources	58	133	200	258	2022- 2023
Information Technology	TWRG06619	Parking Enforcement Systems	1,604	0	400	2,004	2019- 2025
Parks, Forestry & Environment	CMPF00578	Major Park Redevelopment - Paul Coffey Park	5,685	7,707	10,607	16,292	2020- 2026
Parks, Forestry & Environment	CMPF007144	New Amenities to existing Parks - Sportfields and Courts	2,310	990	945	3,255	2021- 2024
Parks, Forestry & Environment	CMPF00496	Park Development - Credit River Park Development - (P_505) (Former Harris Property)	3,613	1,382	2,764	6,377	2017- 2024

City-wide Capital

Service Area	Project Number	Project Name	Current Approved Gross Budget	Prior Year 2023-2032 Forecast	Proposed 2023-2032 Forecast	Total Revised Gross Budget	Years
Parks, Forestry & Environment	CMPF008463	Forestry Debris Removal	225	570	630	855	2022- 2024
Recreation	CMRC00086	Carmen Corbasson CC Redevelopment	9,063	34,302	48,302	57,365	2020- 2025
Roads	TWMR000148	Courtneypark Drive East/Hwy 410 interchange	9,230	4,930	9,200	18,430	2020- 2023
Roads	TWCP07768	Cycling Program (Structures)	1,600	3,100	5,400	7,000	2020- 2025
Roads	TWNW07774	Noise Wall Upgrades	75	1,222	1,601	1,676	2022- 2025
Roads	TWMR00047	Goreway Drive Rail Grade Separation	10,223	17,000	12,900	23,123	2014- 2024
Roads	TWMR07998	Kariya Dr. 110 metres South of Elm Dr. to Central Pkwy W.	150	1,750	1,880	2,030	2021- 2024
Transit	TWTR002740	Transit Route Supervisor Vehicle Acquisitions - Replacement	55	0	55	110	2022- 2023
Total		. topidoomone	54,860	98,959	124,604	179,464	

Full-time Equivalents

Procurement Services

2023 Summary of Full-time Equivalents by Service Area

2023 Summary of Full-time Equiva	alents by	Service	Area		
Culture					
Program	2022	2023	2024	2025	2026
Culture	9.0	9.0	9.0	9.0	9.0
Culture Services	16.0	15.0	15.0	15.0	15.0
Culture Support Services	2.0	2.0	2.0	2.0	2.0
Living Arts Centre	6.0	8.0	8.0	8.0	8.0
MCS, Meadowvale Theatre & Technical Services	15.0	14.0	14.0	14.0	14.0
Museums & Small Arms Inspection Building	8.0	8.0	8.0	8.0	8.0
Paramount Fine Foods Centre	8.0	7.0	7.0	7.0	7.0
Total	64.0	63.0	63.0	63.0	63.0
Facilities & Property Management					
Program	2022	2023	2024	2025	2026
Building Services & Operations	34.0	33.0	33.0	33.0	33.0
Capital Design & Construction	29.0	30.0	30.0	30.0	30.0
Energy Management	16.0	12.0	12.0	12.0	12.0
Facilities Maintenance	35.0	32.0	32.0	32.0	32.0
Facilities Planning & Accessibility	8.0	17.0	17.0	17.0	17.0
FPM Office of the Director	2.0	2.0	2.0	2.0	2.0
Security & Civic Precinct Operations	68.0	67.0	67.0	67.0	67.0
Total	192.0	193.0	193.0	193.0	193.0
Fire & Emergency Services					
Program	2022	2023	2024	2025	2026
Fire Building Maintenance	3.0	3.0	3.0	3.0	3.0
Fire Support Services	49.0	46.0	46.0	46.0	46.0
Fire Vehicle Maintenance	13.0	16.0	16.0	16.0	16.0
Fire Prevention	75.0	78.0	81.0	81.0	81.0
Fire Suppression	635.0	635.0	655.0	695.0	695.0
Total	775.0	778.0	801.0	841.0	841.0
General Government					
Program	2022	2023	2024	2025	2026
311 Citizen Contact Centre	27.0	27.0	27.0	27.0	27.0
Corporate Performance & Innovation	14.0	13.0	13.0	13.0	13.0
Emergency Management	4.0	4.0	4.0	4.0	4.0
Finance	111.0	111.0	111.0	111.0	111.0
Human Resources	89.0	92.0	92.0	92.0	92.0
Internal Audit	8.0	8.0	9.0	10.0	10.0
Legal Services	62.0	62.0	63.0	64.0	64.0
Legislative Services	106.0	104.0	96.0	94.0	94.0

34.0

31.0

31.0

31.0

31.0

Program	2022	2023	2024	2025	2026
Realty Services	18.0	17.0	17.0	11.0	11.0
Strategic Communications & Initiatives	54.0	50.0	49.0	49.0	49.0
Total	527.0	519.0	512.0	506.0	506.0
Information Technology					
Program	2022	2023	2024	2025	2026
IT Admin, Strategy & Innovation	11.0	3.0	3.0	13.0	13.0
IT City Services	50.0	48.0	47.0	43.0	43.0
IT Digital Services & Mobility	64.0	65.0	63.0	58.0	58.0
IT Enterprise Business Solutions	46.0	51.0	51.0	44.0	44.0
IT Infrastructure Planning & Operations	62.0	62.0	58.0	58.0	55.0
IT Service Management	28.0	27.0	26.0	26.0	26.0
Total	261.0	256.0	248.0	242.0	239.0
Mayor & Members of Council					
Program	2022	2023	2024	2025	2026
Councillors' Offices	34.0	34.0	34.0	34.0	34.0
Mayor's Office	7.0	7.0	7.0	7.0	7.0
Total	41.0	41.0	41.0	41.0	41.0
Mississauga Library					
Program	2022	2023	2024	2025	2026
Library Admin, Planning, Other	8.0	7.0	7.0	7.0	7.0
Library Central, Community Development	37.0	36.0	36.0	36.0	36.0
Library Facilities Operations	127.0	129.0	129.0	129.0	129.0
Library Services, Collection	36.0	41.0	41.0	41.0	41.0
Total	208.0	213.0	213.0	213.0	213.0
Parks, Forestry & Environment					
Program	2022	2023	2024	2025	2026
Environmental Management	10.0	10.0	10.0	10.0	10.0
Forestry	56.0	58.0	58.0	58.0	58.0
Park Planning & Development	34.0	33.0	33.0	33.0	33.0
Parks Operations	131.0	131.0	133.0	133.0	133.0
PF&E Divisional Support Services	2.0	2.0	2.0	2.0	2.0
Total	233.0	234.0	236.0	236.0	236.0
Planning & Building					
Program	2022	2023	2024	2025	2026
Building	104.0	105.0	105.0	105.0	105.0
City Planning Strategies	35.0	36.0	36.0	36.0	36.0
Development & Design	52.0	51.0	51.0	51.0	51.0
Economic Development	15.0	15.0	15.0	15.0	15.0
Mississauga Business Entrepreneur Centre	5.0	6.0	6.0	6.0	6.0
Total	211.0	213.0	213.0	213.0	213.0

Recreation					
Program	2022	2023	2024	2025	2026
Aquatics Fitness Therapeutic & Community Programs	51.0	50.0	50.0	50.0	50.0
Recreation Divisional Support Services	79.0	80.0	80.0	80.0	80.0
Recreation Facilities & Programs	218.0	219.0	219.0	219.0	219.0
Total	348.0	349.0	349.0	349.0	349.0
Regulatory Services					
Program	2022	2023	2024	2025	2026
Animal Services	27.0	27.0	27.0	27.0	27.0
Compliance & Licensing Enforcement	50.0	49.0	43.0	37.0	37.0
Enforcement Administration	2.0	2.0	2.0	2.0	2.0
Mobile Licensing	36.0	36.0	36.0	36.0	36.0
Parking Enforcement	40.0	38.0	38.0	38.0	38.0
Total	155.0	152.0	146.0	140.0	140.0
Roads					
Program	2022	2023	2024	2025	2026
Corporate Fleet Maintenance	28.0	28.0	28.0	32.0	32.0
Crossing Guards	2.0	2.0	2.0	2.0	2.0
Infrastructure Planning & Engineering	91.0	91.0	91.0	91.0	91.0
Maintenance Control	127.0	124.0	122.0	121.0	121.0
Municipal Parking	12.0	6.0	6.0	6.0	6.0
Streetlighting	8.0	3.0	6.0	8.0	8.0
Survey & Inspection	52.0	51.0	51.0	51.0	51.0
Traffic Management	73.0	82.0	84.0	102.0	128.0
Total	393.0	387.0	390.0	413.0	439.0
Stormwater					
Program	2022	2023	2024	2025	2026
Stormwater Administration Costs	1.0	1.0	1.0	1.0	1.0
Stormwater Operations & Maintenance	17.0	17.0	18.0	19.0	18.0
Total	18.0	18.0	19.0	20.0	19.0
Transit					
Program	2022	2023	2024	2025	2026
Business Development	58.0	52.0	53.0	53.0	53.0
Business Systems	16.0	16.0	16.0	15.0	15.0
Office of the Director	4.0	4.0	4.0	4.0	4.0
Operations	1,127.0	1,133.0	1,147.0	1,162.0	1,176.0
Rapid Transit Program Office	13.0	12.0	12.0	12.0	12.0
Transit Maintenance	192.0	192.0	192.0	192.0	192.0
Total	1,410.0	1,409.0	1,424.0	1,438.0	1,452.0
Total FTEs	4,836.0	4,825.0	4,848.0	4,908.0	4,944.0

2023 Summary of FTE Changes by Service Area

Service Area	Reason	Description	FTE Change
Culture	Efficiencies	Position Deletion	(1.0)
Total			(1.0)
Facilities & Property Management	Budget Adjustment	Transfer to/from other Service Area	1.0
Total			1.0
Fire & Emergency Services	New Initiative	Proactive Fire Inspection Program	3.0
Total			3.0
General Government	New Initiative	Enhancing Health Services for Employees	1.0
General Government	Budget Adjustment	Contract Ended	(1.0)
General Government	Budget Adjustment	Position Deletion	(2.0)
General Government	Budget Adjustment	Transfer to/from other Service Area	(6.0)
Total			(8.0)
Information Technology	Budget Adjustment	Contract Ended	(7.0)
Information Technology	Budget Adjustment	Transfer to/from other Service Area	2.0
Total			(5.0)
Mississauga Library	New Initiative	Hazel McCallion Central Library	5.0
Total		Additional Staffing	5.0
Parks, Forestry & Environment	New Initiative	Public Tree Protection By-law Implementation	1.0
Total			1.0
Planning & Building	New Initiative	Square One Innovation Hub	1.0
Planning & Building	Budget Adjustment	Transfer to/from other Service Area	1.0
Total			2.0
Recreation	New Initiative	Malton Youth Hub	1.0
Total			1.0
Regulatory Services	Budget Adjustment	Contract Ended	(3.0)
Total			(3.0)
Roads	Budget Adjustment	Contract Ended	(13.0)
Roads	Budget Adjustment	Transfer to/from other Service Area	1.0
Roads	New Initiative	Automated Speed Enforcement Transition to Administrative Penalty System	8.0
Roads	Efficiencies	Position Deletion	(2.0)
Total			(6.0)
Transit	Budget Adjustment	Position Deletion	(1.0)
Transit	Budget Adjustment	Contract Ended	(1.0)
Transit	Budget Adjustment	Transfer to/from other Service Area	1.0
Total			(1.0)
Total FTE Changes			(11.0)

Culture

Operating Budget

Operating Overview (\$)

Description 2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures	Daaget	Dadget
Labour Costs 7,207,030	9,305,220	9,446,035
Staff Development Costs 45,704	59,140	59,140
Communication Costs 40,670	27,484	27,484
Transportation Costs 71,441	82,100	82,100
Occupancy & City Costs 1,014,560	596,245	558,061
Equipment Costs & Maintenance Agreements 316,904	509,417	549,417
Contractor & Professional Services 624,978	2,052,400	2,052,400
Advertising & Promotion 83,661	56,500	56,500
Materials, Supplies & Other Services 729,201	1,536,100	1,561,100
Finance Other 3,362,714	4,460,051	4,719,251
Transfers to Reserves & Reserve Funds 1,574,545	639,488	639,488
Debt Principal & Interest 0	0	0
Allocations 105,976	105,147	105,445
Total Expenditures 15,177,383	19,429,293	19,856,421
Revenues		
Supplementary, Railway & Corridor Taxes 0	0	0
Payments in Lieu of Taxes 0	0	0
Grants (497,088)	(203,900)	(203,900)
Fees & Service Charges (3,318,084)	(8,987,040)	(9,036,040)
Licences & Permits (154)	0	0
Rents & Concessions (240,742)	(2,016,247)	(2,016,247)
Fines 0	0	0
Penalties & Interest on Taxes 0	0	0
Investment Income 0	0	0
Municipal Accommodation Tax 0	0	0
Other Revenue (588,323)	(695,300)	(821,700)
Transfers from Reserves & Reserve Funds (1,448,242)	(2,415,199)	(2,674,399)
Total Revenues (6,092,632)	(14,317,686)	(14,752,286)
Tax Levy 9,084,751	5,111,607	5,104,135

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Culture & Heritage Planning	1,287	1,372	1,392	1,413	1,434
Culture Services	7,024	7,020	7,070	7,121	7,173
Culture Support Services	462	395	400	406	413
Living Arts Centre	2,424	2,700	2,632	2,566	2,499
MCS, Meadowvale Theatre & Technical Services	3,228	3,155	3,193	3,234	3,275
Museum & Small Arms Inspection Building	1,438	1,493	1,513	1,538	1,563
Paramount Fine Foods Centre	3,566	3,463	3,487	3,512	3,538
Total Expenditures	19,429	19,597	19,689	19,789	19,894
Revenues	(11,902)	(12,078)	(12,215)	(12,355)	(12,490)
Transfers from Reserves & Reserve Funds	(2,415)	(2,415)	(2,415)	(2,415)	(2,415)
New Initiatives		0	0	0	0
Proposed Net Budget	5,112	5,104	5,059	5,019	4,989
Expenditures Budget - Change by Year		1%	0%	1%	1%
Proposed Net Budget - Change by Year		0%	(1%)	(1%)	(1%)

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	9,305	9,446	9,627	9,811	9,998
Operational Costs	9,379	9,665	9,667	9,493	9,410
Facility, IT and Support Costs	105	105	105	105	106
Transfers to Reserves & Reserve Funds	639	639	639	639	639
Total Gross Expenditures	19,429	19,856	20,038	20,049	20,153
Total Revenues	(11,902)	(12,078)	(12,215)	(12,355)	(12,490)
Transfers from Reserves & Reserve Funds	(2,415)	(2,674)	(2,764)	(2,674)	(2,674)
Total Net Expenditures	5,112	5,104	5,059	5,019	4,989

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Grant Support to Culture Groups*	5314	0.0	0	0	0	0	0.0	0
Music Strategy Implementation	9397	0.0	0	0	0	0	0.0	0
Total		0.0	0	0	0	0	0.0	0

Note: Numbers are net.

^{*}Continuation of a multi-year BR approved in a prior year

BR #5314 - Grant Support to Culture Groups

Description of Budget Request

This request allows for the completion of implementing the Culture Grants Review recommendations. In 2016, City Council approved the recommendation to increase the per capita funding from \$3.00 to \$4.50 over six years. The final increase in 2023 (\$214,200) will achieve \$4.50 per capita. The per capita measure is a standard industry benchmark for government cultural spending.

Why Staff Recommend this Initiative

The funding request addresses increased pressures: increased demand for funding, increased operating budgets for cultural organizations and festivals and an increase in the number of new groups asking for funding. It addresses current service gaps to deliver better quality services, programs and festivals that reach more people. Increasing City support allows community groups to use an alternative service delivery model (culture-related services/programs/festivals delivered by a third party).

Details of Service Change

As a result of growth in Mississauga's cultural sector, demand continues to increase and new pressures are emerging. The grant review conducted in 2016 identified that to strengthen social and economic growth there would need to be an additional investment of \$1.2 million over the following six years (increasing \$3.00 per capita to \$4.50); this accounts for growth in Mississauga's population from 766,000 (2016) to 789,000 (2020). The increase in grants per capita has required increases in funding of \$212,200 in 2017 (\$3.25 per capita), \$203,000 in 2018 (\$3.50 per capita), \$208,300 in 2019 (\$3.75 per capita), \$210,200 in 2020 (\$4.00 per capita), \$212,300 in 2021 (\$4.25 per capita) and now requires an increase of \$214,200 in 2023 (\$4.50 per capita), with the Municipal Accommodation Tax (MAT) as the funding source. The final increase for this BR was deferred to 2023 from 2022 due to COVID-19 impacts.

Service Impact

The Culture Service Area is committed to improving not only the diversity of the City's cultural products, but also their quality and accessibility; this will have positive social and economic impacts on the city. Organizations and festivals provide programs and events to over 1.5 million people annually, and the return on the City's investment in grants is high; on average, every \$1 granted is leveraged into \$7 by arts and culture groups. With an increase in funding of \$1.2 million over six years, current arts and culture organizations and festivals will be able to develop higher quality programs and increase outreach to more areas of Mississauga. This investment will also encourage new festivals and organizations to come forward, bringing more diversity, innovation, new perspectives and new programming into Mississauga's cultural landscape.

BR #9397 - Music Strategy Implementation

Description of Budget Request

This new multi-year request to be funded by the Municipal Accommodation Tax is for the implementation of the Music Strategy recommendation to support and grow the live music sector in Mississauga. In 2023, the request is for a \$45,000 Live Music Grant pilot program for for-profit businesses and organizations, and in 2024, \$90,000 for an economic impact analysis report and a music consumer data project to provide comprehensive analysis of the impact of the music sector and market in Mississauga.

Why Staff Recommend this Initiative

The Music Strategy is a key recommendation of the 2016 Creative Industries Strategy, 2019 Culture Master Plan and 2020 COVID-19 Creative Industries Economic Recovery Plan. This request will foster long-term music industry growth and help Mississauga's music sector recover financially from the pandemic. Taking steps to become a "Music City" will drive job creation, tourism, economic growth, attraction and retention of skilled workers, and City brand-building.

Details of Service Change

The new Live Music Arts & Culture Grant will be implemented by allocating \$45,000 of MAT revenue in 2023 and 2024. This grant program will add a new stream to the existing Arts & Culture Grant Program to support for-profit music sector businesses and organizations to produce and present live music in Mississauga. The Grants Coordinator will administer this program, aligning it with the annual Grants workplan. The program will be achieved by adjusting eligibility requirements to existing Arts & Culture grants guidelines. In 2024, a total of \$90,000 in MAT funding will be requested to produce two reports that will provide much-needed local sector data, measure the impacts of the first year of the grant program and provide further direction. The economic impact analysis report (\$40,000) and the music consumer data project (\$50,000) will be led by the Music Development Co-ordinator; additional project and funding partners, including the Ontario Arts Council and Ontario Creates, will be sought and requests for proposals (RFPs) will be issued to attract industry-specific bidders.

Service Impact

The Live Music Grant pilot will accomplish a recommendation from the Culture Master Plan (Recommendation 5.1.3.1 - Create a cultural attractions fund to incentivize large scale festivals and major cultural events to locate to Mississauga). The Live Music Grant program aims to produce higher returns on investment from Mississauga's live music sector and move the City closer to achieving the Province of Ontario's return on investment from for-profit events grants, which is \$21 in economic impact generated for every dollar invested. The economic impact analysis will provide currently unavailable data on job creation, employment, market size, trends, and opportunities for growth for Mississauga's music sector. The data will quantify the extent to which Mississauga's music market is worthy of investment

from the private sector and other levels of government. The analysis will also provide a baseline to measure the impact of the City's efforts to grow the sector. The music consumer data project will make a permanent change to industry reporting to give the City and industry stakeholders real-time, ongoing data on local music consumer habits to drive promoter decisions and investment.

Capital Budget

Proposed 2023 Capital Budget Detail

Program: C	Culture	Buildings	&	Assets
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Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMCL00042	5-Year Update of the Culture Future Directions Master Plan	Other Reserves & Reserve Funds	65	0	65
CMCL00073	Heritage Facilities Maintenance	Tax Reserve Funds	50	0	50
CMCL00116	Small Arms Building Renovation - Phase 2	Tax Reserve Funds	600	0	600
CMCL009075	Indigenous Relations Master Plan	Tax Reserve Funds	100	0	100
CMCL009340	Culture Facilities Maintenance	Tax Reserve Funds	75	0	75
CMCL009710	Living Arts Centre Facility Services - General Upkeep/Painting	Other Reserves & Reserve Funds	15	0	15
Total	- p		905	0	905
Program: Culture	e Materials & Equipment				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMCL00099	Public Art Program	Other Reserves & Reserve Funds	130	0	130
CMCL00138	Digital Public Art Program	Other Reserves & Reserve Funds	50	0	50
CMCL009087	Living Arts Centre Facility Services - Meeting Room Blinds	Tax Reserve Funds	17	0	17
CMCL009088	Living Arts Centre Facility Services - Signage	Tax Reserve Funds	250	0	250
CMCL009089	Living Arts Centre Technical Services Equipment	Tax Reserve Funds	872	0	872
CMCL009139	Indigenous Art Walk	Tax Reserve Funds	150	0	150
CMCL009709	Culture Hub	Tax Reserve Funds	81	0	81
CMCL009711	Banners Program	Other Reserves & Reserve Funds	70	0	70
CMCL010215	Armdale and Touchtone Public Art (New)	Developer Contributions Reserve Funds	100	0	100
CMCL010216	Amacon Block 9 Public Art	Developer Contributions Reserve Funds	350	0	350
Total		Neserve i unus	2,070	0	2,070

Culture

Program:	Heritage	Planning	

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMCL004779	Streetsville Heritage Conservation District Plan	Tax Reserve Funds	75	0	75
Total			75	0	75

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	14,297,003	16,927,876	18,018,144
Staff Development Costs	82,449	203,000	203,000
Communication Costs	50,121	56,212	56,212
Transportation Costs	253,968	259,100	259,100
Occupancy & City Costs	4,980,128	4,761,064	5,335,519
Equipment Costs & Maintenance Agreements	1,261,285	1,756,909	1,756,909
Contractor & Professional Services	2,605,211	2,620,928	2,620,928
Advertising & Promotion	0	12,500	12,500
Materials, Supplies & Other Services	110,075	180,210	180,210
Finance Other	(33,673)	(59,910)	(59,910)
Transfers to Reserves & Reserve Funds	179,164	0	0
Debt Principal & Interest	0	0	0
Allocations	(1,797,450)	(1,797,450)	(1,797,450)
Total Expenditures	21,988,281	24,920,440	26,585,162
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(45,997)	(200)	(200)
Licences & Permits	(1,859)	0	0
Rents & Concessions	(44,806)	(100,100)	(100,100)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(166,258)	(25,000)	(25,000)
Transfers from Reserves & Reserve Funds	(228,826)	(236,100)	(236,100)
Total Revenues	(487,745)	(361,400)	(361,400)
Tax Levy	21,500,536	24,559,040	26,223,762

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Building Services & Operations	5,251	5,471	5,541	5,660	5,785
Capital Design & Construction	1,466	1,779	1,864	1,952	2,041
Energy Management	1,988	1,560	1,588	1,617	1,646
Facilities Maintenance	8,410	8,478	8,550	8,623	8,698
Facilities Planning & Accessibility	1,027	2,079	2,183	2,222	2,263
FPM Office of the Director	840	864	877	890	903
Security & Civic Precinct Operations	5,938	6,355	6,459	6,565	6,673
Total Expenditures	24,920	26,585	27,061	27,529	28,009
Revenues	(125)	(125)	(125)	(125)	(125)
Transfers from Reserves & Reserve Funds	(236)	(236)	(236)	(236)	(236)
New Initiatives		0	0	0	0
Proposed Net Budget	24,559	26,224	26,700	27,167	27,647
Expenditures Budget - Change by Year		7%	2%	2%	2%
Proposed Net Budget - Change by Year		7%	2%	2%	2%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	16,928	18,018	18,472	18,868	19,272
Operational Costs	9,790	10,364	10,387	10,458	10,535
Facility, IT and Support Costs	(1,797)	(1,797)	(1,797)	(1,797)	(1,797)
Transfers to Reserves & Reserve Funds	0	0	0	0	0
Total Gross Expenditures	24,920	26,585	27,061	27,529	28,009
Total Revenues	(125)	(125)	(125)	(125)	(125)
Transfers from Reserves & Reserve Funds	(236)	(236)	(236)	(236)	(236)
Total Net Expenditures	24,559	26,224	26,700	27,167	27,647

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Infrastructure and Performance Improvements

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPFP008842	Infrastructure and Performance Improvements (Energy Enhancements)	Tax Reserve Funds	1,500	0	1,500
CPFP008931	Office Space Strategy Design & Construction	Tax Reserve Funds	5,000	0	5,000

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPFP008932	Infrastructure and Performance Improvements (Accessibility)	Tax Reserve Funds	250	0	250
CPFP009896	Furniture & Relocations Services - City-wide 2023	Tax Reserve Funds	1,298	0	1,298
Total			8,048	0	8,048
Program: Lifecy	cle Renewal and Rehabilitation				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPFP008137	Mechanical Systems Replacement - Various Locations	Canada Community- Building Reserve Funds, Tax Reserve Funds	134	0	134
CPFP008140	Mechanical Systems Replacement (Critical) - Various Locations	Canada Community- Building Reserve Funds, Tax Reserve Funds	1,221	0	1,221
CPFP008818	Facility Renewal - Iceland Arena	Tax Reserve Funds	973	0	973
CPFP008822	Lifecycle Arena Plant Renewal - Paul Coffey Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	3,859	0	3,859
CPFP008934	Lifecycle Various Renewal - Animal Services Centre	Tax Reserve Funds	2,000	0	2,000
CPFP008937	Lifecycle Various Renewal - Clarkson CC	Canada Community- Building Reserve Funds, Tax Reserve Funds	2,587	0	2,587
CPFP008938	Lifecycle Various Renewal - Clarkson Works Depot Main Building	Tax Reserve Funds	4,037	0	4,037
CPFP008939	Lifecycle Various Renewal - Edward J. Dowling Transit Facility	Canada Community- Building Reserve Funds, Tax Reserve Funds	818	0	818
CPFP008942	Lifecycle Various Renewal - Garry W. Morden Fire Training Centre	Tax Reserve Funds	190	0	190
CPFP008945	Inspections - Various Locations	Tax Reserve Funds	170	0	170
CPFP008946	Lifecycle Renewal - Living Arts Centre	Tax Reserve Funds	1,097	0	1,097
CPFP008947	Malton CC - Pool Tiles Delamination Investigation and Retiling	Tax Reserve Funds	561	0	561
CPFP008950	Lifecycle Various Renewal - Mississauga City Hall	Tax Reserve Funds	3,223	0	3,223

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPFP008953	Lifecycle Various Renewal - Tomken Twin Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	4,355	0	4,355
CPFP008954	Various Emergency Repairs of Building Envelope	Tax Reserve Funds	1,500	0	1,500
CPFP009004	Critical Roof Renewal - Animal Services Centre	Tax Reserve Funds	381	0	381
CPFP009006	Critical Various Renewal - Clarkson CC	Canada Community- Building Reserve Funds, Tax Reserve Funds	2,200	0	2,200
CPFP009007	Critical Arena Plant Renewal - Tomken Twin Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	1,573	0	1,573
CPFP009008	Critical Mechanical Renewal - Living Arts Centre	Canada Community- Building Reserve Funds, Tax Reserve Funds	3,432	0	3,432
CPFP009012	Critical Mechanical Renewal - Tomken Twin Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	561	0	561
CPFP009873	Facility Renewal - A. E. Crookes Park	Tax Reserve Funds	307	0	307
CPFP009874	Facility Renewal - Adamson Estate	Tax Reserve Funds	110	0	110
CPFP009875	Facility Renewal - Benares Estate	Tax Reserve Funds	369	0	369
CPFP009876	Facility Renewal - Burnhamthorpe Community Centre	Canada Community- Building Reserve Funds, Tax Reserve Funds	279	0	279
CPFP009877	Facility Renewal - Carmen Corbasson/Cawthra Community Centre & Arena	Tax Reserve Funds	1,621	0	1,621
CPFP009879	Facility Renewal - Erin Meadows Community Centre Pool & Library	Tax Reserve Funds	1,729	0	1,729
CPFP009880	Facility Renewal - Erin Mills Twin Arena	Tax Reserve Funds	148	0	148
CPFP009881	Facility Renewal - Huron Park Community Centre Pool & Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	275	0	275
CPFP009882	Facility Renewal - Iceland Arena	Canada Community- Building Reserve Funds, Tax Reserve Funds	510	0	510

Project	Project Name	Funding Source	Gross Cost	Recovery	Net Cost
Number			(\$000s)	(\$000s)	(\$000s)
CPFP009883	Facility Renewal - Lakefront Promenade Marina	Tax Reserve Funds	812	0	812
CPFP009884	Facility Renewal - Lakeview Library	Tax Reserve Funds	548	0	548
CPFP009885	Facility Renewal - Living Arts Centre	Tax Reserve Funds	503	0	503
CPFP009886	Facility Renewal - Lorne Park Library	Tax Reserve Funds	263	0	263
CPFP009888	Facility Renewal - Malton Day Care Centre	Tax Reserve Funds	713	0	713
CPFP009889	Facility Renewal - Mavis South Works Yard	Tax Reserve Funds	165	0	165
CPFP009891	Facility Renewal - Mississauga Valley Community Centre, Library, Pool & Arena	Tax Reserve Funds	78	0	78
CPFP009892	Facility Renewal - Paramount Fine Foods Centre Phase 2	Tax Reserve Funds	417	0	417
CPFP009893	Facility Renewal - Paramount Fine Foods Centre Phase 1	Tax Reserve Funds	659	0	659
CPFP009894	Facility Renewal - River Grove Community Centre & Pool	Tax Reserve Funds	110	0	110
CPFP009895	Facility Renewal - Woodeden Park Tennis Shelter	Tax Reserve Funds	693	0	693
CPFP010442	Facility Renewal - Edward J. Dowling Transit Facility (Bldg. ABCD)	Tax Reserve Funds	1,218	0	1,218
CPFP009897	Fire Stations - Various Locations	Tax Reserve Funds	1,504	0	1,504
Total			47,903	0	47,903

Fire & Emergency Services

Operating Budget

Operating Overview (\$s)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures		Daaget	Dadget
Labour Costs	112,810,317	118,152,536	122,313,006
Staff Development Costs	287,938	417,480	417,480
Communication Costs	313,881	578,397	578,397
Transportation Costs	1,578,332	1,566,700	1,615,700
Occupancy & City Costs	1,171,373	1,111,178	1,164,125
Equipment Costs & Maintenance Agreements	694,460	521,166	587,166
Contractor & Professional Services	373,331	105,400	105,400
Advertising & Promotion	47,779	66,300	54,800
Materials, Supplies & Other Services	1,266,136	1,334,575	1,334,575
Finance Other	5,657	6,260	6,260
Transfers to Reserves & Reserve Funds	8,733,635	14,284,139	20,068,001
Debt Principal & Interest	0	0	0
Allocations	893,955	872,982	954,541
Total Expenditures	128,176,793	139,017,114	149,199,451
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(211,018)	0	0
Fees & Service Charges	(1,955,310)	(2,256,700)	(2,329,700)
Licences & Permits	(3,269)	(5,500)	(5,500)
Rents & Concessions	(88,980)	(80,000)	(80,000)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(102,537)	(125,000)	(125,000)
Transfers from Reserves & Reserve Funds	(4,435,418)	(5,540,696)	(6,098,532)
Total Revenues	(6,796,531)	(8,007,896)	(8,638,732)
Tax Levy	121,380,262	131,009,218	140,560,719

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Fire Building Maintenance	1,509	1,578	1,585	1,612	1,642
Fire Support Services	7,985	7,989	8,233	8,442	8,613
Fire Vehicle Maintenance	4,769	5,208	5,275	5,323	5,370
Fire Prevention	10,249	11,035	11,622	12,191	12,652
Fire Suppression	114,505	123,131	133,967	143,302	153,012
Total Expenditures	139,017	148,940	160,683	170,870	181,289
Revenues	(2,467)	(2,540)	(2,540)	(2,540)	(2,540)
Transfers from Reserves & Reserve Funds	(5,541)	(5,839)	(5,839)	(5,839)	(5,839)
New Initiatives		0	0	0	0
Proposed Net Budget	131,009	140,561	152,303	162,491	172,910
Expenditures Budget - Change by Year		7%	8%	6%	6%
Proposed Net Budget - Change by Year		7%	8%	7%	6%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	118,153	122,313	128,425	136,175	140,419
Operational Costs	5,707	5,864	5,830	5,866	5,886
Facility, IT and Support Costs	873	955	961	978	995
Transfers to Reserves & Reserve Funds	14,284	20,068	27,999	34,897	42,280
Total Gross Expenditures	139,017	149,199	163,215	177,917	189,579
Total Revenues	(2,467)	(2,540)	(2,540)	(2,540)	(2,540)
Transfers from Reserves & Reserve Funds	(5,541)	(6,099)	(8,371)	(12,886)	(14,129)
Total Net Expenditures	131,009	140,561	152,303	162,491	172,910

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
<u>Proactive Fire</u> <u>Inspection Program</u> *	5371	3.0	0	0	0	0	6.0	0
New Fire Station 123	5508	0.0	0	0	0	0	20.0	12,237
New Fire Station 124	5556	0.0	0	0	0	0	20.0	10,637
New Fire Station 125	9102	0.0	0	0	0	0	20.0	2,000
Total		3.0	0	0	0	0	66.0	24,874

Note: Numbers are net.

^{*}Continuation of a multi-year BR approved in a prior year

BR #5371 - Proactive Fire Inspection Program

Description of Budget Request

In this ongoing multi-year initiative, three permanent FTEs are required in 2023 to continue to develop, staff, implement and measure proactive fire and life safety inspections. This program is establishing appropriate inspection cycles for all occupancy types based on key risks identified in the Comprehensive Risk Assessment. A further three FTEs will be requested for 2024 in the next business planning cycle. All FTEs requested as part of this initiative are funded through the Public Safety Fire Program.

Why Staff Recommend this Initiative

Group F Industrial Occupancies represent 1.9 per cent of the City's property stock and 11.6 per cent of the fire loss. This is more than 1.5 times the provincial average of 7.3 per cent. These types of properties typically have a high fuel load (combustible contents) which means a fire could be catastrophic. In 2023 the program will focus on the high-hazard industrial properties to ensure they are on an appropriate annual inspection cycle, and hiring will begin for medium-hazard properties.

Details of Service Change

At least 28 Fire Safety Inspectors are required over a five-year period to meet the minimum requirements relating to the organization and deployment of fire prevention inspection outlined in NFPA 1730, 2016. Progress will be monitored and more inspectors may be needed in the future. Five were approved in 2019 to address high-rise and begin to address mid-rise occupancies. Ten were approved in 2020 to complete mid-rise occupancies and continue annual inspections: however, hiring for these positions was deferred to 2021 due to COVID-19. Seven were approved in the 2022 budget to address high-hazard industrial occupancies. Three more are required in 2023 to complete medium-hazard factory industrial, assembly and business occupancies which are classified as moderate risk and will require inspections at a biennial frequency. The three remaining inspector positions will be requested during the 2024 budget cycle. In order to maintain a balance between public safety and fiscal responsibility, this initiative will be funded by the Public Safety Fire Program.

Service Impact

This initiative aims to reduce the fire and life safety risk inherent in various occupancy types by ensuring compliance with the Ontario Fire Code. By inspecting these properties annually or biennially, the City will have a better understanding of property use and contents and be able to ensure that the appropriate suppression systems are in place to mitigate the risk and reduce loss in the event of a fire.

BR #5508 - New Fire Station 123

Description of Budget Request

This BR is for 20 permanent FTEs beginning in 2025 to appropriately staff a new fire station in the Burnhamthorpe & Winston Churchill area as part of a 12-year plan to improve emergency response times city wide. These FTEs are divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Why Staff Recommend this Initiative

Mississauga Fire & Emergency Services (MFES) meets the NFPA travel time target 50 per cent of the time under current conditions. The target is to reach 75 per cent within the next 12 years. This station is a critical part of the 12-year infrastructure and service delivery plan. Response time across the city has increased by one per cent per year as a result of growth-related variables such as density and traffic congestion. This area includes some higher-risk occupancies and higher-than-average call volume.

Details of Service Change

In 2017, MFES conducted a Comprehensive Risk Assessment and developed an associated Infrastructure Renewal Strategy. This work was completed in order to inform decisions regarding the optimal location of fire stations across the city to best support a more risk-based deployment model. Twenty firefighters will be required in January 2025 to operate this station in order to meet appropriate staffing levels of five firefighters for each of the four shifts. The land required to build the station was purchased in 2013.

Service Impact

A new station can be expected to improve response times in the immediate response area by up to ten seconds. This station will be located in the Burnhamthorpe & Winston Churchill area and it is anticipated that it will improve response by two to three per cent city wide as well as having a significant impact on response in the immediate response area. It will provide improved response to all occupancies with particular focus on the higher-risk occupancies such as medium-hazard industrial. Often these have larger building footprints and potential fuel load challenges which makes them more combustible.

BR #5556 - New Fire Station 124

Description of Budget Request

This BR is for 20 permanent FTEs beginning in 2025 to appropriately staff a new fire station in the Cawthra & Dundas area as part of a 12-year plan to improve emergency response times city wide. These FTEs are divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Why Staff Recommend this Initiative

MFES meets the travel time target 50 per cent of the time under current conditions. The target is to reach 75 per cent within the next 12 years. This station is a critical part of the 12-year infrastructure and service delivery plan. Response time across the city has increased by one per cent per year as a result of growth-related variables such as density and traffic congestion. This area includes some higher-risk occupancies and higher-than-average call volume for both fire and medical calls.

Details of Service Change

In 2017, MFES conducted a Comprehensive Risk Assessment and developed an associated Infrastructure Renewal Strategy. This work was completed in order to inform decisions regarding the optimal location of fire stations across the city to best support a more risk-based deployment model. Twenty firefighters will be required in January 2025 to operate this station in order to meet appropriate staffing levels of five firefighters for each of the four shifts. Land has been purchased for the construction of this new station.

Service Impact

A new station can be expected to improve response times in the immediate response area by up to ten seconds. This station will be located in the Cawthra & Dundas area and it is anticipated that it will improve response by two to three per cent city wide as well as having a significant impact on response in the immediate response area. It will provide improved response to all occupancies with particular focus on the higher-risk occupancies such as high- and medium-hazard industrial. Often these have larger building footprints and potential fuel load challenges which makes them more combustible.

BR #9102 - New Fire Station 125

Description of Budget Request

This BR is for 20 permanent FTEs beginning in 2024 to appropriately staff a new fire station to service the 10th Line & Aquitaine area as part of a 12-year plan to improve emergency response times city wide. These FTEs will be divided between four shifts. There are five firefighters assigned to each shift to ensure 24/7 coverage. This initiative is funded by the Public Safety Fire Program.

Why Staff Recommend this Initiative

Station 125 was identified as a priority because this is a high-growth area. The Shaping Ninth Line land use policies and plan suggest significant development of the lands on the west side of Ninth Line. Response time across the city has increased by one per cent per year as a result of growth-related variables such as density and traffic congestion. This area has higher-than-average call volume and is identified as a high-growth area.

Details of Service Change

The station will serve this immediate community and anticipated growth and provide support in adjacent response areas. This will be a state-of-the-art, net-zero building that will enhance the City's reputation as a leader in building standards. There will be on-site renewable energy devices to offset the building's annual energy consumption. Twenty firefighters will be required in January 2024 to operate this station in order to meet appropriate staffing levels of five firefighters for each of the four shifts. It is expected that this station will open in summer 2024. In order to maintain a balance between public safety and fiscal responsibility, this initiative will be funded by the Public Safety Fire Program.

Service Impact

A new station can be expected to improve response times in the immediate response area by up to ten seconds. This station is a critical part of the 12-year plan to improve response time across the city. This station will be located in the 10th Line & Aquitaine area and it is anticipated that it will improve response by 1.5 to 2.0 per cent city wide as well as having a significant impact on response in the immediate response area. It will also provide support to adjacent response areas.

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Stations & Auxiliary Buildings

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMFS000149	Design and Construction Station Renovation 108 (Streetsville)	Tax Reserve Funds	3,600	0	3,600
CMFS000217	Design and Construction Station Renovation 114 (Heartland)	Tax Reserve Funds	700	0	700
CMFS000218	Design and Construction Station Renovation 115 (Erin Mills)	Tax Reserve Funds	900	0	900
CMFS00044	New Fire Station 124 - Dundas & Cawthra - Land, Design and Construction	Tax Reserve Funds	6,400	0	6,400
CMFS00052	Fire & Emergency Services Future Directions Master Plan Review	Development Charges Reserve Funds	50	0	50
CMFS00145	New Fire Station 125 - Tenth Line & Aquitaine - Design and Construction	Tax Reserve Funds	2,000	0	2,000
CMFS008238	Design and Construction Station Renovation 102 (Lakeview)	Tax Reserve Funds	3,600	0	3,600
CMFS009875	New Fire Station 123 - Burnhamthorpe & Winston Churchill - Design and Construction	Tax Reserve Funds	1,600	0	1,600
Total			18,850	0	18,850

Fire & Emergency Services

Program: Vehicles & Equipment									
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)				
CMFS00070	Personal Protective Equipment Replacement	Tax Reserve Funds	195	0	195				
CMFS00133	Replacement of fire vehicles	Tax Reserve Funds	4,000	0	4,000				
CMFS00135	Replacement of Emergency Response Tools and Equipment	Tax Reserve Funds	1,600	0	1,600				
CMFS003718	Refurbish Fire Vehicles	Tax Reserve Funds	100	0	100				
CMFS008795	New Fire Truck and Equipment - Fire Station 124	Tax Reserve Funds	2,237	0	2,237				
CMFS009281	Personal Protective Equipment for New Hires	Tax Reserve Funds	90	0	90				
CMFS009290	Technical Rescue Equipment Replacement	Tax Reserve Funds	250	0	250				
CMFS05406	Emergency Operations Centre Telecommunications	Tax Reserve Funds	45	0	45				
Total	refeconfindingations		8,517	0	8,517				

General Government

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	53,045,164	59,872,268	60,239,053
Staff Development Costs	306,912	561,032	745,232
Communication Costs	664,984	970,425	648,425
Transportation Costs	52,954	117,088	111,988
Occupancy & City Costs	415,587	441,544	125,458
Equipment Costs & Maintenance Agreements	913,608	1,728,746	1,070,926
Contractor & Professional Services	5,348,152	5,685,933	5,207,835
Advertising & Promotion	269,998	570,700	402,400
Materials, Supplies & Other Services	1,023,310	1,669,969	1,393,169
Finance Other	(800,051)	(1,164,819)	(685,807)
Transfers to Reserves & Reserve Funds	149,318	1,386,275	1,386,275
Debt Principal & Interest	0	0	0
Allocations	96,000	96,000	96,000
Total Expenditures	61,485,936	71,935,161	70,740,954
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(31,775)	0	0
Fees & Service Charges	(3,897,657)	(4,098,136)	(4,153,136)
Licences & Permits	(614,250)	(693,500)	(693,500)
Rents & Concessions	(214,593)	(179,011)	(1,482,886)
Fines	(4,915,969)	(10,633,441)	(10,633,441)
Penalties & Interest on Taxes	261,192	(110,000)	(110,000)
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(58,541)	(1,303,875)	(45,000)
Transfers from Reserves & Reserve Funds	(543,169)	(3,489,666)	(401,201)
Total Revenues	(10,014,762)	(20,507,629)	(17,519,164)
Tax Levy	51,471,174	51,427,533	53,221,790

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
311 Citizen Contact Centre	3,233	3,286	3,334	3,383	3,432
Corporate Performance & Innovation	2,361	2,288	2,322	2,357	2,392
Emergency Management	692	699	709	719	729
Finance	13,763	14,529	15,208	15,466	15,727
Human Resources	12,814	13,772	13,993	14,219	14,450
Internal Audit	1,489	1,492	1,456	1,481	1,506
Legal Services	8,915	9,292	9,461	9,636	9,814
Legislative Services	14,484	11,140	11,042	11,208	14,533
Procurement Services	4,027	4,097	4,170	4,246	4,323
Realty Services	2,978	2,996	3,024	1,761	1,795
Strategic Communications & Initiatives	7,181	7,056	7,078	7,198	7,321
Total Expenditures	71,935	70,644	71,797	71,673	76,022
Revenues	(17,018)	(17,118)	(17,118)	(15,814)	(15,814)
Transfers from Reserves & Reserve Funds	(3,490)	(305)	(304)	(305)	(3,459)
New Initiatives		0	292	518	566
Proposed Net Budget	51,428	53,222	54,667	56,071	57,315
Expenditures Budget - Change by Year		(2%)	2%	0%	6%
Proposed Net Budget - Change by Year		3%	3%	3%	2%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	59,872	60,239	61,772	63,340	65,270
Operational Costs	10,581	9,020	8,961	8,972	11,496
Facility, IT and Support Costs	96	96	96	96	96
Transfers to Reserves & Reserve Funds	1,386	1,386	1,386	82	82
Total Gross Expenditures	71,935	70,741	72,215	72,490	76,945
Total Revenues	(17,018)	(17,118)	(17,118)	(15,814)	(15,814)
Transfers from Reserves & Reserve Funds	(3,490)	(401)	(430)	(604)	(3,815)
Total Net Expenditures	51,428	53,222	54,667	56,071	57,315

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Municipal Legal Counsel	8536	0.0	0	167	226	230	1.0	0
Expand Audit Coverage and Provide Support for Programs	8620	0.0	0	125	293	337	2.0	0
Enhancing Health Services for Employees	10490	1.0	0	0	0	0	2.0	0
Total		1.0	0	292	518	566	5.0	0

Note: Numbers are net.

BR #8536 - Municipal Legal Counsel

Description of Budget Request

Legal Services provides support to all departments across the City, and contributes to all City initiatives and projects. This is a request for one permanent Municipal Legal Counsel. This position will handle matters in the areas of regulatory, licensing, corporate/commercial law and general municipal law and will be cross-trained in other areas including procurement and construction law, reducing the City's expenditure on external legal fees.

Why Staff Recommend this Initiative

As the City grows and new projects are initiated, the current Legal team does not have adequate capacity to provide support and advice, which has necessitated use of external counsel. The addition of one permanent in-house Legal Counsel is significantly less expensive than continuing to purchase external legal services. This will also result in greater efficiency of Legal Services from more institutional knowledge of in-house staff on municipal issues compared to that of external legal counsel.

Details of Service Change

Currently, the City spends \$720,000 per year (at \$532/hour on average) on the services of external legal counsel in respect of general municipal and construction law. These costs will grow at an increasing rate over the coming years, as the volume and complexity of work increases, unless in-house staff is added. By adding a new inhouse municipal lawyer at a cost of \$182,000 annually, the City will save in external legal fees, and allow for building of institutional knowledge and cross-training of inhouse lawyers. Over the coming years, major projects will make it increasingly challenging to meet demand for legal support. In addition to the day-to-day advice and support on agreements, procurement, by-laws, and other projects that occupy the majority of time, the Municipal Section is currently being asked to support more

than 50 major projects, many of which did not include any funding for legal support, including Hurontario LRT, Eglinton Crosstown West Extension, Dundas BRT, Lakeshore Higher Order Transit, and Downtown Mississauga Terminal and Transitway Connection. Additionally, the City's assumption of control and operations of major facilities such as Paramount Fine Foods Centre and Living Arts Centre have had significant implications on Legal Services, given these two new facilities require ongoing legal support.

Service Impact

An additional Legal Counsel will increase service levels to client divisions by allowing Legal Services to retain more files in-house and provide more legal advice to City departments, while containing the cost of professional services for external counsel. Moreover, experience has demonstrated that in-house counsel possess a level of corporate knowledge, political awareness, loyalty and economy that allows them to provide a level of service and value that is much higher than even the most skilled and capable external lawyers. In addition to lower costs, the benefits of additional inhouse counsel include:

- Enhanced partnership being a full-time employee allows the individual to build deeper relationships across the business and have a more holistic and detailed view of the various priorities and initiatives, which results in a better partnership with the business units and more proactive, tailored advice on risk identification and mitigation
- Increased responsiveness an internal resource will have better institutional knowledge and no external clients competing for time, which will allow them to respond more quickly and effectively to client requirements

BR #8620 - Expand Audit Coverage and Provide Support for Programs

Description of Budget Request

Internal Audit is an independent, objective assurance and consulting activity, which is established to add value and improve the City's operations. This request is to add two new permanent Senior Internal Auditor positions, one in 2024 and one in 2025, to ensure appropriate coverage for the City, mitigate risks, and to provide resources to support the Governance, Risk and Compliance and Fraud Risk Management programs.

Why Staff Recommend this Initiative

The City has grown in complexity as new services, initiatives and programs are adopted each year. There are additional auditable areas from newer initiatives and programs such as Climate Change and Stormwater, and projects such as the waterfront developments and Hurontario LRT, which bring in additional challenges and risks. Internal Audit provided the Leadership Team with an overview of the Governance, Risk and Compliance program in February 2021 and obtained its support for the program.

Details of Service Change

The two permanent Senior Internal Auditor FTEs over two years will cost approximately \$128,000 in year one and \$301,000 going forward. These two additional resources will assist in better audit coverage and focus on City-wide governance, risk and compliance initiatives. The pandemic in 2020 created a new business normal, and as a result, new emphasis on risk areas such as business resilience, cyber security and data privacy, culture, behaviour and soft controls. Additional risk areas include staff well-being and talent management, fraud, and the exploitation of operational disruption. In order to manage these new and emerging risk areas, Internal Audit needs to support programs that bring more risk awareness to management and in turn, mitigate risks to the City.

Service Impact

With these two additional positions, and in conjunction with an ongoing review of audit methodology, Internal Audit's coverage will be increased by at least 50 per cent and its role expanded to include greater emphasis on corporate and functional risk assessment and management. Internal Audit will perform two to three more audits a year per additional FTE, in addition to providing support for the Governance, Risk and Compliance and Fraud Risk Management Programs to all City divisions. These programs provide proactive risk management and strategic alignment, and build a risk-aware culture. Internal Audit's vision is to focus on City-wide governance, risk and compliance initiatives by being proactive in identifying and addressing risks, which will enable the City to achieve its strategic objectives.

BR #10490 - Enhancing Health Services for Employees

Description of Budget Request

To support the transition to an administrative services only (ASO) model for Long Term Disability (LTD) one position is required in Employee Health Services to develop and administer the new operating model, track and manage claims, liaise with employees and the carrier and collaborate with workplace parties to resolve barriers to return to work. An FTE is also required in Legal Services to manage HR-related legal proceedings.

Why Staff Recommend this Initiative

Approval has been received to transition to an LTD ASO model for City employees. With this approval staff recommend governance processes and resources be put in place to ensure the best possible care of employees on LTD and to maximize the savings this new model will realize. The additional positions being requested have been designed in consultation with an external consultant with expertise in LTD ASO. The cost savings from this new model will fund these positions.

Details of Service Change

The City is currently underwritten on a non-refund financial account arrangement for LTD. This means the City uses the insurance carrier's disabled life reserves (DLR) methodology, as well as their rate setting methodology at each premium renewal.

This has resulted in historically inconsistent and unpredictable premium renewal costs ranging from more than a 50 per cent increase to a 10 per cent decrease. In consultation with Human Resources, Finance and Legal Services a decision has been made to change from the current LTD model to an LTD ASO model. A vendor has been secured to move to the new model. The change to the new model is scheduled for 2023.

Service Impact

The transition to an LTD ASO model will mean the City will calculate its own DLR and leverage actuarial consulting services for setting its own reserves. This will avoid potentially overstated reserves and additional margins being built into rates by the insurance carrier. By owning DLR and the rate setting process, the City will have better control of fluctuating premium costs associated with LTD rates. Under the LTD ASO model the City must assume direct responsibility for defending legal proceedings arising from benefits disputes, requiring the requested Legal Services resource. The transition to this model will nonetheless result in significant premium savings for both the City and employees. In addition to cost savings, employees will benefit from a more employee-centric LTD experience with this model. This includes their experience in the LTD approval process, administration while on LTD and in their return to work.

Capital Budget

Proposed 2023 Capital Budget Detail

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPBS007087	AM-Asset Management Program	Tax Reserve Funds	4,495	0	4,495
CPBS008787	Customer Relationship Management Solution	Tax Reserve Funds	100	0	100
CPBS009356	Digital Sustainment	Tax Reserve Funds	500	0	500
CPBS009971	Digitize HR & Payroll Records	Tax Reserve Funds	240	0	240
CPS008396	Finance Data Analytics Strategy	Tax Reserve Funds	150	0	150
Total			5,485	0	5,485
Program: City Cl	erk's				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPLS009509	Microsoft 365 Licences	Tax Reserve Funds	50	0	50
CPLS009510	Replacement of OmniRIM Physical Records Management System	Tax Reserve Funds	150	0	150
Total	System .		200	0	200

General Government

Program: Policy Administration							
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)		
CMO009506	Riskmaster Software	Tax Reserve Funds	75	0	75		
CMO009507	Strategic Plan Refresh	Tax Reserve Funds	1,216	0	1,216		
Total			1,291	0	1,291		
Program: Print Shop							
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)		
CPLS008085	Large Format rigid material Printer replacement - Print Shop	Tax Reserve Funds	230	0	230		
CPLS008847	Automated Cut/Crease/Perf	Tax Reserve Funds	38	0	38		
Total			268	0	268		

Information Technology

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	24,870,621	25,419,168	25,924,366
Staff Development Costs	67,593	70,500	70,500
Communication Costs	549,605	454,823	604,823
Transportation Costs	17,437	40,900	40,900
Occupancy & City Costs	242,038	56,405	0
Equipment Costs & Maintenance Agreements	8,240,558	9,408,911	10,280,106
Contractor & Professional Services	18,948	229,846	229,846
Advertising & Promotion	3,205	0	0
Materials, Supplies & Other Services	53,950	95,800	95,800
Finance Other	166,277	171,600	171,600
Transfers to Reserves & Reserve Funds	0	0	0
Debt Principal & Interest	0	0	0
Allocations	(1,526,840)	(1,526,840)	(1,526,840)
Total Expenditures	32,703,393	34,421,113	35,891,101
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(1,189,456)	(1,171,372)	(1,171,372)
Licences & Permits	0	0	0
Rents & Concessions	0	(2,052)	(2,052)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	0	0	0
Transfers from Reserves & Reserve Funds	0	0	0
Total Revenues	(1,189,456)	(1,173,424)	(1,173,424)
Tax Levy	31,513,937	33,247,690	34,717,678

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
IT Admin, Strategy & Innovation	(2,071)	(959)	(732)	(142)	483
IT City Services	6,811	7,397	7,514	8,243	8,368
IT Digital Services & Mobility	7,901	8,849	9,194	9,341	9,490
IT Enterprise Business Solutions	7,216	5,640	5,738	5,859	5,969
IT Infrastructure Planning & Operations	10,299	10,542	10,683	10,832	10,980
IT Service Management	4,265	4,424	4,491	4,559	4,629
Total Expenditures	34,421	35,891	36,888	38,692	39,918
Revenues	(1,173)	(1,173)	(1,173)	(1,173)	(1,173)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
New Initiatives		0	0	0	0
Proposed Net Budget	33,248	34,718	35,715	37,519	38,745
Expenditures Budget - Change by Year Proposed Net Budget - Change by Year		4% 4%	3% 3%	5% 5%	3% 3%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	25,419	25,924	26,922	28,125	29,351
Operational Costs	10,529	11,494	11,494	12,094	12,094
Facility, IT and Support Costs	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)
Transfers to Reserves & Reserve Funds	0	0	0	0	0
Total Gross Expenditures	34,421	35,891	36,888	38,692	39,918
Total Revenues	(1,173)	(1,173)	(1,173)	(1,173)	(1,173)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
Total Net Expenditures	33,248	34,718	35,715	37,519	38,745

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Applications

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPBS007771	Payroll Enhancement	Tax Reserve Funds	150	0	150
CPIT007126	Library - Self-Check-out System (RFID - SirsiDynix/Bibliotheca) (Renewal/Replacement)	Tax Reserve Funds	545	0	545
CPIT007423	Digital Solutions	Tax Reserve Funds	100	0	100

Information Technology

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPIT007463	Desktop Operating System Upgrade Microsoft	Tax Reserve Funds	350	0	350
CPIT007472	SharePoint Enhancement City-wide	Tax Reserve Funds	50	0	50
CPIT007477	Riskmaster Upgrade	Tax Reserve Funds	70	0	70
CPIT007479	Infor Application Upgrade	Tax Reserve Funds	70	0	70
CPIT008043	IT Security Program	Tax Reserve Funds	150	0	150
CPIT008407	TXM Support to Onboard Clients	Tax Reserve Funds	23	0	23
CPIT008742	TXM Platform Maintenance	Tax Reserve Funds	1,962	0	1,962
CPIT008773	SuccessFactors Sustainment Services 2023	Tax Reserve Funds	75	0	75
CPIT008917	Automated Staff Scheduling Solution	Tax Reserve Funds	531	0	531
CPIT009148	Server Applications	Tax Reserve Funds	829	0	829
CPIT009154	Geospatial Software Licences and Hardware	Tax Reserve Funds	20	0	20
CPIT009155	Stone Orchard Cemetery Management System	Tax Reserve Funds	125	0	125
CPIT009160	TXM Workplan	Tax Reserve Funds	350	0	350
CPIT009161	SAP Legislative Changes and Enhancements	Tax Reserve Funds	200	0	200
CPIT009258	Desktop Software Licences	Tax Reserve Funds	300	0	300
CPIT009269	IT Service Management Professional Services	Tax Reserve Funds	500	0	500
CPIT009307	SAP S/4HANA Release 2209 Upgrade	Tax Reserve Funds	900	0	900
CPIT009344	Microsoft Office 365 Core Implementation	Tax Reserve Funds	920	0	920
CPIT009975	IT Various Projects	Tax Reserve Funds	1,000	0	1,000
CPIT009976	Enterprise Asset Management	Tax Reserve Funds	2,500	0	2,500
CPS009414	Audio Visual Resources	Tax Reserve Funds	200	0	200
Total			11,919	0	11,919
Program: Geosp	patial Solutions				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE00294	Topographical Updating	Tax Reserve Funds	300	0	300
TWOE00295	Survey Control Network and Road By-laws	Tax Reserve Funds	50	0	50
Total			350	0	350
Program: Infrast	tructure				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPIT005907	Microsoft SQL Database refresh cycle	Tax Reserve Funds	300	0	300

Information Technology

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPIT007588	IT Resources for Enterprise Performance Measures	Tax Reserve Funds	125	0	125
CPIT008764	Network Wireless Infrastructure	Tax Reserve Funds	1,050	0	1,050
CPIT008998	Cisco Webex Licensing	Tax Reserve Funds	280	0	280
CPIT009147	Servers and Storage	Tax Reserve Funds	1,723	0	1,723
CPIT009149	Network Security Infrastructure	Tax Reserve Funds	650	0	650
CPIT009151	Switches and Routers	Tax Reserve Funds	760	0	760
CPIT009152	VoIP Systems & Phones	Tax Reserve Funds	160	0	160
CPIT009153	Network Fibre	Tax Reserve Funds	921	0	921
CPIT009264	Special IT Equip - Includes Public	Tax Reserve Funds	250	0	250
CPIT009265	VCOM Mobile Radio	Tax Reserve Funds	250	0	250
Total			6,469	0	6,469
Program: PC Repla	acement & Peripherals				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CPIT008780	Library Public PC Replacement	Tax Reserve Funds	160	0	160
CPIT009259	AV Meeting Room Upgrades and Replacements	Tax Reserve Funds	500	0	500
CPIT009263	PC/Notebook/Tablet Lifecycle	Tax Reserve Funds	1,300	0	1,300
Total	Lifecycle		1,960	0	1,960

Mayor & Members of Council

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	4,391,232	4,372,721	4,577,567
Staff Development Costs	8,283	6,500	6,500
Communication Costs	192,390	104,748	104,748
Transportation Costs	144,174	194,644	194,644
Occupancy & City Costs	0	0	0
Equipment Costs & Maintenance Agreements	7,559	797	797
Contractor & Professional Services	22,708	0	0
Advertising & Promotion	20,140	0	0
Materials, Supplies & Other Services	42,902	655,728	401,253
Finance Other	39,490	600	600
Transfers to Reserves & Reserve Funds	254,475	0	0
Debt Principal & Interest	0	0	0
Allocations	0	0	0
Total Expenditures	5,123,352	5,335,738	5,286,109
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	0	0	0
Licences & Permits	0	0	0
Rents & Concessions	0	0	0
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	0	0	0
Transfers from Reserves & Reserve Funds	(179,372)	(254,475)	0
Total Revenues	(179,372)	(254,475)	0
Tax Levy	4,943,980	5,081,263	5,286,109

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Councillors' Offices	4,309	4,201	4,268	4,338	4,408
Mayor's Office	1,027	1,086	1,103	1,121	1,139
Total Expenditures	5,336	5,286	5,372	5,459	5,548
Revenues	0	0	0	0	0
Transfers from Reserves & Reserve Funds	(254)	0	0	0	0
New Initiatives		0	0	0	0
Proposed Net Budget	5,081	5,286	5,372	5,459	5,548
Expenditures Budget – Change by Year		(1%)	2%	2%	2%
Proposed Net Budget - Change by Year		4%	2%	2%	2%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	4,373	4,578	4,663	4,750	4,839
Operational Costs	963	709	709	709	709
Facility, IT and Support Costs	0	0	0	0	0
Transfers to Reserves & Reserve Funds	0	0	0	0	0
Total Gross Expenditures	5,336	5,286	5,372	5,459	5,548
Total Revenues	0	0	0	0	0
Transfers from Reserves & Reserve Funds	(254)	0	0	0	0
Total Net Expenditures	5,081	5,286	5,372	5,459	5,548

Mississauga Library

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures		Duagot	Daagot
Labour Costs	21,447,686	22,645,755	23,878,304
Staff Development Costs	76,363	165,700	165,700
Communication Costs	76,468	43,808	43,808
Transportation Costs	28,722	46,340	46,340
Occupancy & City Costs	1,422,980	1,736,011	1,734,969
Equipment Costs & Maintenance Agreements	202,292	515,572	915,572
Contractor & Professional Services	103,282	69,000	69,000
Advertising & Promotion	55,294	69,100	66,600
Materials, Supplies & Other Services	3,697,005	4,083,320	5,090,820
Finance Other	18,118	89,596	64,596
Transfers to Reserves & Reserve Funds	1,263,000	1,763,000	500,000
Debt Principal & Interest	0	0	0
Allocations	505,901	516,395	517,286
Total Expenditures	28,897,111	31,743,597	33,092,994
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(759,978)	(715,200)	(585,200)
Fees & Service Charges	(170,064)	(346,100)	(346,100)
Licences & Permits	0	0	0
Rents & Concessions	(316,287)	(408,200)	(408,200)
Fines	(148,338)	0	0
Penalties & Interest on Taxes	(8)	0	0
Investment Income	(608)	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(130,200)	(130,000)	(130,000)
Transfers from Reserves & Reserve Funds	0	(250,000)	(387,267)
Total Revenues	(1,525,483)	(1,849,500)	(1,856,767)
Tax Levy	27,371,628	29,894,097	31,236,227

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Library Admin, Planning, Other	3,555	3,365	3,431	3,539	3,784
Library Central, Community Development	4,874	4,748	4,892	5,048	5,191
Library Facilities Operations	15,336	15,996	16,292	16,594	16,901
Library Services, Collection	7,978	8,596	8,712	8,817	8,910
Total Expenditures	31,744	32,706	33,327	33,999	34,786
Revenues	(1,600)	(1,470)	(1,470)	(1,470)	(1,470)
Transfers from Reserves & Reserve Funds	(250)	0	0	0	0
New Initiatives		0	0	0	551
Proposed Net Budget	29,894	31,236	31,858	32,529	33,868
Expenditures Budget - Change by Year		3%	2%	2%	2%
Proposed Net Budget - Change by Year		4%	2%	2%	4%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	22,646	23,878	24,983	25,551	26,247
Operational Costs	6,818	8,197	7,952	8,019	8,294
Facility, IT and Support Costs	516	517	516	517	518
Transfers to Reserves & Reserve Funds	1,763	500	381	438	279
Total Gross Expenditures	31,744	33,093	33,832	34,525	35,338
Total Revenues	(1,600)	(1,470)	(1,470)	(1,470)	(1,470)
Transfers from Reserves & Reserve Funds	(250)	(387)	(504)	(527)	0
Total Net Expenditures	29,894	31,236	31,858	32,529	33,868
Proposed New Initiatives					

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Hazel McCallion Central Library Staffing	6024	5.0	0	0	0	551	5.0	1,082
Total		5.0	0	0	0	551	5.0	1,082

Note: Numbers are net.

BR #6024 - Hazel McCallion Central Library Staffing

Description of Budget Request

The Hazel McCallion Central Library will emphasize digital literacy development. The library requires five permanent FTEs in 2023 to support programming and drop-in customers. The staff will have specialized skills in the use of digital technologies including but not limited to digital creation, digital modelling, robotics, and digital conversion. As a part of the makerspace team, the staff will predominantly work at the new Central Library, but may provide system-wide support on occasion.

Why Staff Recommend this Initiative

The expectations that customers have of library staff with regard to technical expertise are increasing. Having a staff person specialized in digital technology available to help customers and provide training for staff will respond to these rising expectations especially in an expanded, newly renovated space at Central where there will be a significant increase in customer-facing technology.

Details of Service Change

The Central Library makerspace is an important corporate project which extends access to digital literacy technologies to customers through training and drop-in access. With the availability of specialized hardware and software, the Library along with its City and community partners will offer significant training in digital creation including learning opportunities in areas such as digital recording, web design, digital art creation and design, and digital photography. Specialized hardware and software including high-end PCs and Macs, 3D printing, laser cutting, vinyl cutting, and digital creation will be available for customers to use on a drop-in basis during opening hours. Purpose-built spaces will allow for digital recording, movie making and the conversion of family heirlooms to digital formats. In order to support customer training and drop-in use of this equipment, the Library will hire five permanent Maker Mississauga staff experienced in the use of digital technology to provide training and end-user support. The makerspace will be a destination and provide important support of cultural and skill development and provide local access to technology customers who are currently enrolled in post-secondary digital learning programs. The Central Library is expected to reopen in fall 2023.

Service Impact

Specialized maker staff will provide training and will support the digital creation hardware and software purchased for the space. The Library and its training partners will offer a full slate of digital creation training to help customers learn new skills in digital recording, web design, digital art creation and design with the specialized hardware and digital creation software in the library. STEAM (Science, Technology, Engineering, Arts and Math) learning opportunities will be enhanced through a dedicated maker technology room offering laser cutting, 3D printing and vinyl cutting in support of modelling and development, and introductory robotics and coding will be available. This specialized creation software and hardware will also be available for Mississauga residents on a drop-in basis to allow them to work on their

own projects, with support from library staff. Staff will support work in the computer commons with the specialized workstations and recording studios during open hours. This will extend the service offerings to the community, extending enhanced digital literacy services across the city, especially to residents affected by the digital divide.

Capital Budget

Proposed 2023 Capital Budget Detail

Program:	Library	Buildings
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Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMLS00059	Central Library Redevelopment	Tax Reserve Funds	1,082	0	1,082
CMLS004214	Express Libraries	Development Charges Reserve Funds	208	0	208
CMLS005019	Renovations to various locations	Tax Reserve Funds	49	0	49
CMLS006300	South Common Library renovation - design & construction	Development Charges Reserve Funds, Tax Reserve Funds	569	375	194
CMLS008210	Port Credit Library	Tax Reserve Funds	5,000	0	5,000
Total			6,906	375	6,531
Drogram: Library	Materials & Equipment				
Program. Library	riaterials & Equipment				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
Project	• •	Funding Source Tax Reserve Funds		_	
Project Number	Project Name Public Use Furniture and		(\$000s)	(\$000s)	(\$000s)
Project Number CMLS005027	Project Name Public Use Furniture and Equipment Library Materials RFID Self	Tax Reserve Funds	(\$000s) 210	(\$000s) 0	(\$000s) 210
Project Number CMLS005027 CMLS009267	Project Name Public Use Furniture and Equipment Library Materials RFID Self Return Units Modernizing Customer	Tax Reserve Funds Tax Reserve Funds	(\$000s) 210 524	(\$000s) 0	(\$000s) 210 524
Project Number CMLS005027 CMLS009267 CMLS009310	Project Name Public Use Furniture and Equipment Library Materials RFID Self Return Units Modernizing Customer Facing Library Tech	Tax Reserve Funds Tax Reserve Funds Tax Reserve Funds Development Charges Reserve Funds, Tax Reserve	(\$000s) 210 524 425	(\$000s) 0 0	(\$000s) 210 524 425

Parks, Forestry & Environment

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	27,770,647	28,782,513	29,775,051
Staff Development Costs	142,877	108,870	108,870
Communication Costs	195,607	135,115	135,115
Transportation Costs	3,621,752	2,840,927	2,946,927
Occupancy & City Costs	3,717,365	3,043,784	3,049,252
Equipment Costs & Maintenance Agreements	398,975	137,859	140,800
Contractor & Professional Services	6,158,535	5,306,356	5,284,322
Advertising & Promotion	46,416	76,800	72,800
Materials, Supplies & Other Services	3,308,795	2,645,759	2,589,359
Finance Other	(11,551)	40,679	40,679
Transfers to Reserves & Reserve Funds	759,699	701,200	776,252
Debt Principal & Interest	0	0	0
Allocations	405,032	381,418	385,332
Total Expenditures	46,514,149	44,201,279	45,304,758
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(303,528)	(20,000)	(20,000)
Fees & Service Charges	(2,351,121)	(1,859,393)	(1,913,757)
Licences & Permits	(400,301)	(547,514)	(626,540)
Rents & Concessions	(2,451,121)	(3,141,252)	(3,224,151)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	(15,000)	(15,000)
Municipal Accommodation Tax	0	0	0
Other Revenue	(238,555)	(136,321)	(140,360)
Transfers from Reserves & Reserve Funds	(40,000)	0	0
Total Revenues	(5,784,625)	(5,719,481)	(5,939,808)
Tax Levy	40,729,524	38,481,798	39,364,950

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Environmental Management	1,552	1,564	1,579	1,601	1,624
Forestry	10,341	10,735	10,851	10,968	11,089
Park Planning & Development	3,596	3,404	3,566	3,649	3,733
Parks Operations	28,661	29,330	29,858	30,402	30,913
PF&E Divisional Support Services	51	35	36	(8)	(52)
Total Expenditures	44,201	45,068	45,889	46,612	47,307
Revenues	(5,719)	(5,874)	(5,926)	(5,926)	(5,926)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
New Initiatives		171	583	633	640
Proposed Net Budget	38,482	39,365	40,546	41,319	42,020
Expenditures Budget – Change by Year		2%	2%	2%	1%
Proposed Net Budget – Change by Year		2%	3%	2%	2%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	28,783	29,775	30,755	31,412	32,048
Operational Costs	14,336	14,368	14,644	14,760	14,826
Facility, IT and Support Costs	381	385	384	385	386
Transfers to Reserves & Reserve Funds	701	776	776	776	776
Total Gross Expenditures	44,201	45,305	46,559	47,334	48,037
Total Revenues	(5,719)	(5,940)	(6,013)	(6,015)	(6,016)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
Total Net Expenditures	38,482	39,365	40,546	41,319	42,020

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Parkland Growth*	5347	0.0	171	583	633	640	2.0	7
Public Tree Protection By-law Implementation*	8443	1.0	0	0	0	0	1.0	0
Total		1.0	171	583	633	640	3.0	7

Note: Numbers are net.

^{*}Continuation of a multi-year BR approved in a prior year

BR #5347 - Parkland Growth

Description of Budget Request

This request includes the costs for the labour, materials and supplies that are required to maintain newly acquired and developed park assets and amenities.

Why Staff Recommend this Initiative

This initiative ensures that new City-owned parks and open space amenities are maintained to current service levels for the appropriate amenity type. It provides Parks, Forestry & Environment with the necessary resources to ensure that services are delivered in a cost-effective manner. An established parkland growth model is used to ensure park size, amenities, usage and existing staff capacity are taken into account when determining what is required to maintain new parkland.

Details of Service Change

This initiative provides for the operating costs for 75.13 hectares (186 acres) of new parkland and trails entering the City's inventory from 2023 to 2026, a two per cent increase to the existing inventory.

Highlights of this service change in 2023 include the development of Phase 2 for Scholars' Green to include an unlit artificial turf and 0.5 km of trail. Also, nine additional park sites will be equipped with outdoor fitness equipment; four tennis courts will be added at two parks (Credit Pointe Village Park and Thornlodge Park); and a natural rink will be added at Thornlodge Park.

Plans for 2024 include the redevelopment of Gulleden Park (P_055) to include a lit artificial outdoor ice rink, outdoor fitness equipment, spray pad, play site and multipad.

From 2024-2026, multiple new amenities are planned to be installed at existing and new parks throughout the City including two new basketball courts, three playsites, additional trails, one artificial ice rink, four outdoor fitness equipment installations, three spray pads, two artificial turfs, one public art display, one picnic area, a multipad, two comfort stations, two leash-free zones and six tennis courts. These plans may evolve prior to development. This budget request will be adjusted annually to allow for design changes and staffing needs.

Funding is required for materials, equipment, contractors, supplies and staff to maintain these assets.

Service Impact

The continued approval of this BR will allow service levels to be maintained at a level suitable for the park amenity. Adequate staffing ensures that City parks are maintained at the expected and approved level of service for users to enjoy. Additionally, regular operational maintenance and monitoring of City parks and amenities enables staff to address maintenance needs, safety concerns and component replacement as needed to ensure amenities are available for use as much as possible, avoiding any potential downtime for repairs or capital replacement. If

resources are not available, City standards will not be met and a reduction in service levels for other parkland city-wide will be needed in order to absorb the service required at the newly-acquired open space and cemeteries, and there would be the potential for amenities to be unavailable to users.

BR #8443 - Public Tree Protection By-law Implementation

Description of Budget Request

This BR is for one permanent FTE required to implement the updated Public Tree Protection By-law that will strengthen tree preservation and protection standards, provide greater clarity to the public and enforcement staff, implement a public tree permitting process and allow the City to prosecute corporations or individuals if a contravention occurs. The proposed initiative will result in a cost-neutral program, with the projected revenue offsetting the staffing costs to administer the by-law.

Why Staff Recommend this Initiative

This ongoing initiative ensures that the Parks, Forestry & Environment Service Area has the necessary resources to regulate the protection, planting and maintenance of trees and shrubs on public lands. The City is responsible for over 300,000 trees on its streets and in its open spaces. Staff recommend this initiative to implement the tree preservation and protection standards to guide staff, the public and the development community.

Details of Service Change

The Public Tree Protection By-law was approved at Council on February 2, 2022. Implementation of the by-law began April 1, 2022.

Implementation is being monitored as promised in year one (2022) of this multi-year BR. Monitoring confirms the originally forecasted need to add one further FTE (Arborist) in year two (2023). The Arborist will maintain all trees on City-owned property; remove hazard trees and fallen limbs; and educate the public on proper forestry practices. Combined, the resources requested through this multi-year initiative are required to fully implement the by-law and to achieve the following:

- Communicate tree preservation and protection standards to the public, development community and internal staff
- Respond to inquires about publicly owned trees
- Issue permits related to tree protection on all projects involving City-owned trees, specifying such things as tree protection fencing, security deposits, and replacement requirements
- Fine corporations or individuals who contravene the by-law
- Monitor capital works projects to mitigate the risk of potentially injured or destroyed trees

Implementation of the updated Public Tree Protection By-law will result in a net zero cost to the City. Based on the current level of applications, it is estimated that permit fees will offset the costs associated with this initiative.

Service Impact

The modernized Public Tree Protection By-Law serves to enhance the City's urban forest, enacting the necessary change in behaviours to support a more responsible and sustainable approach to the environment and contribute to reversing climate change while resulting in a net zero cost to the City. This initiative was developed in response to and is supported by three master plan documents. If resources are not made available, the City may not reach its urban forest expansion objectives as planned.

Capital Budget

Proposed 2023 Capital Budget Detail

Program:	Enviro	nment
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Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMEV05536	Climate Change Action Plan Update	Tax Reserve Funds	200	0	200
CMPF010015	Centre for Community Energy Transformation (CCET) for Community GHG Reductions	Other Reserves & Reserve Funds	100	0	100
CMPF010021	District Energy Detailed Design Phase 1a for three Civic Precinct City Buildings	Other Reserves & Reserve Funds	50	0	50
Total			350	0	350
Program: Forest	ry				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF00578	Major Park Redevelopment - Paul Coffey Park	Tax Reserve Funds	125	0	125
CMPF006228	Tree Planting New and Replacement	Developer Contributions Reserve Funds, Tax Reserve Funds	1,910	0	1,910
CMPF006260	Emerald Ash Borer Management Program	Tax Reserve Funds	4,050	0	4,050
CMPF008463	Forestry Debris Removal	Tax Reserve Funds	570	0	570
CMPF009163	Emergency Forestry Maintenance	Tax Reserve Funds	60	0	60
CMPF009185	Invasive Species Management	Tax Reserve Funds	270	0	270
CMPF009186	Urban Forest Management	Tax Reserve Funds	350	0	350
CMPF010188	Aerial Spray Program - LDD & Cankerworm	Tax Reserve Funds	100	0	100
CMPF03027	Encroachment Management & Rehabilitation	Tax Reserve Funds	50	0	50
CMPF04180	Natural Heritage and Urban Forest Strategy	Tax Reserve Funds	169	0	169
Total			7,654	0	7,654

Program: New P	ark Development & Amenities				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF000570	Park Development - Zonta Meadows (P_294)	Development Charges Reserve Funds	884	0	884
CMPF000854	Park Development - Downtown 21	Development Charges Reserve Funds	80	0	80
CMPF000881	Park Development - Ninth Line Properties	Development Charges Reserve Funds	307	0	307
CMPF000892	Park Development - Not Yet Named (F_411) (Rogers)	Development Charges Reserve Funds	541	0	541
CMPF003928	Park Development - Ninth Line Properties (P_459) Phase 2B Development	Development Charges Reserve Funds	5,312	0	5,312
CMPF00422	New Trail Development	Development Charges Reserve Funds, Tax Reserve Funds	960	0	960
CMPF004425	New Trail Development - Fletcher's Creek Trail	Development Charges Reserve Funds, Tax Reserve Funds	200	0	200
CMPF004876	Park Development - Not Yet Named (F_486) (Solmar)	Subsidies, Grants & Recoveries	217	217	0
CMPF00496	Park Development - Credit River Park Development - (P_505) (Former Harris Property)	Development Charges Reserve Funds	1,382	0	1,382
CMPF005641	Park Development - Zonta Meadows (P_294)	Developer Contributions Reserve Funds, Development Charges Reserve Funds	1,316	0	1,316
CMPF006186	Park Development - (F_303) - Lakeview Village (East of Lakefront Promenade Park)	Development Charges Reserve Funds	17,985	0	17,985
CMPF007513	Park Development - Harbour West - (P_112) Marina Park	Development Charges Reserve Funds	3,792	0	3,792
CMPF008792	Park Development - Ninth Line Properties (P_459) Phase 2A Development	Development Charges Reserve Funds	945	530	415
CMPF008920	Park Development - (F_105) - West Village, 70 Mississauga Road (Due west of J. C. Saddington Park)	Development Charges Reserve Funds	1,100	0	1,100
CMPF009241	Park Development - Hancock Woodlands Addition	Development Charges Reserve Funds	150	0	150
CMPF010031	Park Development - Grand Highlands	Development Charges Reserve Funds	350	0	350
Total		. 31133	35,521	747	34,774

Program: Park R	edevelopment & Renewal				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF000763	Playground Redevelopment Program	Tax Reserve Funds	1,386	0	1,386
CMPF001339	New Amenities - Tennis	Development Charges Reserve Funds	202	0	202
CMPF00261	Washroom Program	Planning Act Reserve Funds	2,500	0	2,500
CMPF003955	Landscape Repairs, Site Rehabilitation and Emergency Maintenance	Tax Reserve Funds	383	0	383
CMPF003965	Park Furniture Replacement	Tax Reserve Funds	55	0	55
CMPF004435	Bridge Rehabilitation Program	Tax Reserve Funds	1,009	0	1,009
CMPF004872	Sport Field and Court Rehabilitation	Canada Community- Building Reserve Funds, Tax Reserve Funds	3,042	348	2,694
CMPF004986	New Amenities - Cricket	Development Charges Reserve Funds	2,000	0	2,000
CMPF00578	Major Park Redevelopment - Paul Coffey Park	Canada Community- Building Reserve Funds, Tax Reserve Funds	3,707	0	3,707
CMPF006096	Park Building Rehabilitation Program	Tax Reserve Funds	300	0	300
CMPF006237	New Amenities - Leash Free	Development Charges	117	0	117
CMPF00624	Shoreline Monitoring & Evaluation	Other Reserves & Reserve Funds	10	0	10
CMPF006263	Sport Field and Court Rehabilitation - Artificial Turf Replacement	Tax Reserve Funds	926	0	926
CMPF007028	Major Redevelopment - Gulleden Park	Development Charges Reserve Funds, Canada Community-Building Reserve Funds, Tax Reserve Funds	2,211	0	2,211
CMPF007077	Trail Reconstruction Program	Canada Community- Building Reserve Funds, Tax Reserve Funds	3,263	0	3,263
CMPF007093	Cemetery Rehabilitation Program	Tax Reserve Funds	50	0	50
CMPF007144	New Amenities to existing Parks - Sportfields and Courts	Development Charges Reserve Funds	495	0	495
CMPF007498	Marina Dock Replacement - Credit Village	Tax Reserve Funds	1,140	0	1,140
CMPF007907	Fencing Rehabilitation	Tax Reserve Funds	50	0	50

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF007970	New Amenities - Sportfields and Courts - Lit Artificial Turf Football Field and Track	Development Charges Reserve Funds	660	330	330
CMPF008429	Spray Pad Rehabilitation - Churchill Meadows	Tax Reserve Funds	87	0	87
CMPF008548	New Amenities to existing Parks - Outdoor Volleyball	Development Charges Reserve Funds	106	0	106
CMPF008855	Signage Program	Tax Reserve Funds	100	0	100
CMPF009179	Trail Reconstruction Program - King's Masting	Canada Community- Building Reserve Funds	140	0	140
CMPF009187	New Amenities - Play Facilities	Development Charges Reserve Funds	88	0	88
CMPF009188	Spray Pad Rehabilitation	Tax Reserve Funds	595	0	595
CMPF009252	Asset Structural Evaluation	Other Reserves & Reserve Funds	125	0	125
CMPF009795	Park Sanitation Infrastructure	Development Charges Reserve Funds	50	0	50
CMPF010035	Irrigation System Replacement	Tax Reserve Funds	100	0	100
CMPF010037	Marina Amenities	Tax Reserve Funds	145	0	145
CMPF010217	New Amenities to existing Parks - Cricket	Development Charges Reserve Funds	764	0	764
CMPF010219	Park Development - Camilla Park Development	Development Charges Reserve Funds, Tax Reserve Funds	1,063	0	1,063
CMPF010276	Community Gardens	Tax Reserve Funds	245	0	245
CMPF04296	Spray Pad Rehabilitation - Clarkson	Tax Reserve Funds	87	0	87
Total			27,200	678	26,522
Program: Parks	Vehicles & Equipment				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF03052	Vehicles & Equipment	Development Charges Reserve Funds, Tax Reserve Funds	588	0	588
Total			588	0	588
Program: Parklaı	nd Acquisition				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMPF004017	Parkland Acquisition Studies	Planning Act Reserve Funds	120	0	120
Total			120	0	120

Planning & Building

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures		Daagot	Duagot
Labour Costs	23,292,709	24,749,299	25,976,129
Staff Development Costs	148,676	214,100	227,100
Communication Costs	104,204	100,205	106,662
Transportation Costs	124,189	204,700	204,700
Occupancy & City Costs	0	325,000	225,000
Equipment Costs & Maintenance Agreements	337,842	353,647	354,147
Contractor & Professional Services	540,338	618,500	618,500
Advertising & Promotion	356,126	557,700	483,000
Materials, Supplies & Other Services	91,061	224,700	207,600
Finance Other	302,230	172,450	182,450
Transfers to Reserves & Reserve Funds	15,558,173	630,000	630,000
Debt Principal & Interest	0	0	0
Allocations	0	0	0
Total Expenditures	40,855,549	28,150,301	29,215,288
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(311,768)	(25,000)	(25,000)
Fees & Service Charges	(5,694,646)	(4,089,301)	(4,185,950)
Licences & Permits	(23,337,488)	(12,428,106)	(13,428,100)
Rents & Concessions	0	0	0
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(1,231)	0	0
Transfers from Reserves & Reserve Funds	(212,070)	(400,545)	(230,545)
Total Revenues	(29,557,203)	(16,942,952)	(17,869,595)
Tax Levy	11,298,346	11,207,349	11,345,693

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Building	12,935	13,525	13,766	14,013	14,264
City Planning Strategies	4,720	4,922	5,001	5,081	5,162
Development & Design	6,506	6,704	6,827	6,952	7,080
Economic Development	2,866	2,921	2,961	3,003	3,045
Mississauga Business Entrepreneur Centre (MBEC)	1,123	1,047	1,059	1,071	1,083
Total Expenditures	28,150	29,119	29,614	30,120	30,635
Revenues	(16,542)	(17,542)	(17,542)	(17,542)	(17,542)
Transfers from Reserves & Reserve Funds	(401)	(231)	(231)	(231)	(231)
New Initiatives		0	(28)	(30)	(30)
Proposed Net Budget	11,207	11,346	11,813	12,317	12,833
Expenditures Budget - Change by Year		3%	2%	2%	2%
Proposed Net Budget – Change by Year		1%	4%	4%	4%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

	•			* *	•
Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	24,749	25,976	26,501	27,009	27,527
Operational Costs	2,771	2,609	2,610	2,610	2,610
Facility, IT and Support Costs	0	0	0	0	0
Transfers to Reserves & Reserve Funds	630	630	630	630	630
Total Gross Expenditures	28,150	29,215	29,741	30,249	30,766
Total Revenues	(16,542)	(17,639)	(17,697)	(17,701)	(17,703)
Transfers from Reserves & Reserve Funds	(401)	(231)	(231)	(231)	(231)
Total Net Expenditures	11,207	11,346	11,813	12,317	12,833
Proposed New Initiatives					

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Square One Innovation Hub*	9117	1.0	0	(28)	(30)	(30)	1.0	0
Total		1.0	0	(28)	(30)	(30)	1.0	0

Note: Numbers are net.

^{*}Continuation of a multi-year BR approved in a prior year

BR #9117 - Square One Innovation Hub

Description of Budget Request

This request was for capital in year one (2022) and is for a permanent FTE in year two (2023) for the Mississauga Business Entrepreneur Centre (MBEC) relocation. The City's centre for small business support is currently in transition due to the redevelopment of Hazel McCallion Central Library. MBEC aims to provide an engaging co-working and networking space at Square One that is more conducive to supporting Mississauga's COVID-impacted businesses, new start-up ventures and growing companies.

Why Staff Recommend this Initiative

The provision of a physical space to accommodate the delivery of services and programming to clients in person is a condition of the Ontario Ministry of Economic Development, Job Creation and Trade's annual \$600,000 funding agreement with Mississauga. Furthermore, this satisfies strategic actions from both the Entrepreneurship and Innovation Study supported by Council in June 2019, and the Economic Recovery Plans for Industry and Small Business approved by Council in September 2020.

Details of Service Change

Capital costs for the creation of the Innovation Hub at Square One were approved in the 2022 budget. This is the second part of this two-part request, and is for salary and fringe benefits for a permanent Hub Supervisor, with an annual promotional materials and general expense operating budget of \$20,000 beginning 2023.

The Innovation Hub space will generate operating revenue through membership and rental of space to clients. Costs and operating revenues will be evaluated annually, and supplemented through sponsorships, with a view to make any necessary adjustments to support the demand and utilization of the space.

To ensure engagement of the appropriate partners, EDO has created and consulted an Entrepreneurship and Innovation Advisory Board with membership drawn from Mississauga's entrepreneurial ecosystem that includes senior level representation from our post-secondary, industry and funding partners. Furthermore, to ensure the right partners are in place, EDO has secured Expressions of Interest from key partners. These partners will support us in amplifying the innovation and entrepreneurship opportunities currently available in Mississauga and in supporting the growth and scaling of companies across key sectors.

Service Impact

A central innovation hub will improve customer service, reduce barriers to entrepreneurship and increase the accessibility and visibility of Mississauga's Innovation Ecosystem by being strategically located downtown and within a major tourist attraction. The service impact will be:

- Creation of co-ordinated and connected activity among innovation assets ensuring centralized access, providing a 'concierge-style' service for entrepreneurs
- Development of collaborative supports working with the non-profit Research, Innovation & Commercialization Centre, the University of Toronto (Mississauga), Sheridan College, and other key providers of entrepreneurship will deliver a richer service experience
- Provision of an accessible space that drives innovation and entrepreneurship in the city - a central, easily accessed space that provides collaborative programming, mentorship, networking events and co-working space
- Creation of a recognizable innovation brand for Mississauga increasing awareness of the entrepreneurial programming, supports and services leading innovation within Mississauga and beyond by creating a critical mass of activity in one space

Motivation for innovative growth companies to stay in Mississauga

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Building

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
PB008095	ePlans Upgrades	Tax Reserve Funds	100	0	100
PB009661	Mississauga Approval Express Business System Review	Tax Reserve Funds	250	0	250
Total	•		350	0	350
Program: City I	Planning Strategies				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
PB008086	Major Transit Station Area (MTSA) Studies	Development Charges Reserve Funds, Other Reserves & Reserve Funds	250	0	250
PB009712	2020 Community Engagement Strategy - Imagining	Other Reserves & Reserve Funds	150	0	150
PB009713	Special Planning Studies	Development Charges Reserve Funds, Other Reserves & Reserve Funds	500	0	500
PB009714	Strategic Waterfront Implementation	Development Charges Reserve Funds, Other Reserves & Reserve Funds	300	0	300

Planning & Building

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
PB009715	Municipal Growth Management	Development Charges Reserve Funds, Tax Reserve Funds	300	0	300
Total			1,500	0	1,500
Program: Deve	lopment & Design				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
PB009658	Implementation of Development Master Plans and Reimagining the Mall	Tax Reserve Funds	350	0	350
PB009659	Implementation of Urban Projects and Initiatives	Tax Reserve Funds	150	0	150
PB009660	Infrastructure and Public Realm Plan Phase 2	Tax Reserve Funds	175	0	175
Total			675	0	675

Recreation

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	40,142,396	59,005,715	58,818,285
Staff Development Costs	107,573	258,535	266,535
Communication Costs	89,265	107,273	107,273
Transportation Costs	261,291	754,195	530,695
Occupancy & City Costs	9,576,185	12,225,259	12,701,740
Equipment Costs & Maintenance Agreements	625,041	1,118,002	1,087,652
Contractor & Professional Services	1,652,511	4,060,487	4,133,538
Advertising & Promotion	810,949	2,033,550	2,781,550
Materials, Supplies & Other Services	1,538,308	4,386,789	3,620,963
Finance Other	1,482,030	1,232,835	1,337,385
Transfers to Reserves & Reserve Funds	3,352,727	3,563,483	2,817,625
Debt Principal & Interest	0	0	0
Allocations	(358,004)	(323,082)	(409,744)
Total Expenditures	59,280,270	88,423,040	87,793,498
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	(1,787,249)	(1,942,691)	(832,691)
Fees & Service Charges	(9,241,068)	(32,276,088)	(32,220,088)
Licences & Permits	(2,100)	0	0
Rents & Concessions	(6,844,786)	(18,504,387)	(18,761,805)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	2,541	0	0
Municipal Accommodation Tax	(2,909,494)	(4,835,480)	(4,835,480)
Other Revenue	(482,203)	(1,923,598)	(80,647)
Transfers from Reserves & Reserve Funds	(44,204)	(630,000)	(920,092)
Total Revenues	(21,308,563)	(60,112,244)	(57,650,804)
Tax Levy	37,971,707	28,310,797	30,142,694

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services Aquatics Fitness Therapeutic & Community Programs	22,904	23,259	23,672	24,094	24,524
Recreation Divisional Support Services	15,871	16,822	16,673	16,846	17,023
Recreation Facilities & Programs	49,648	47,666	49,980	49,718	50,845
Total Expenditures	88,423	87,747	90,325	90,658	92,392
Revenues	(59,482)	(56,684)	(56,445)	(57,230)	(57,554)
Transfers from Reserves & Reserve Funds	(630)	(920)	(674)	(694)	(714)
New Initiatives		0	0	0	0
Proposed Net Budget	28,311	30,143	33,205	32,734	34,124
Expenditures Budget – Change by Year		(1%)	3%	0%	2%
Proposed Net Budget - Change by Year		6%	10%	(1%)	4%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	59,006	58,818	59,327	62,009	64,046
Operational Costs	26,177	26,567	28,169	26,876	27,177
Facility, IT and Support Costs	(323)	(410)	(413)	(433)	(452)
Transfers to Reserves & Reserve Funds	3,563	2,818	3,514	2,482	1,900
Total Gross Expenditures	88,423	87,793	90,596	90,933	92,671
Total Revenues	(59,482)	(56,731)	(56,717)	(57,505)	(57,833)
Transfers from Reserves & Reserve Funds	(630)	(920)	(674)	(694)	(714)
Total Net Expenditures	28,311	30,143	33,205	32,734	34,124

Proposed New Initiatives

Budget Request Name	BR #	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Malton Youth Hub	9395	1.0	0	0	0	0	1.0	0
Total		1.0	0	0	0	0	1.0	0

Note: Numbers are net.

BR #9395 - Malton Youth Hub

Description of Budget Request

The City is converting the decommissioned Lincoln M. Alexander Secondary School pool in Malton into a Youth Hub that provides services and programs to meet the local community needs. The City will be taking the lead role in managing and

operating the Hub, with programs offered by anchor partners. To support these operations, there is a need for one permanent Operator II position starting in 2023 and some temporary staff starting in 2024. The Hub is anticipated to open in Q4 2023.

Why Staff Recommend this Initiative

The Youth Hub will provide services and programs that reflect the local community needs. It will offer amenities such as a large atrium, a commercial kitchen with café, music recording studio, youth-dedicated space, multi-purpose room and dedicated space for the anchor partners.

Details of Service Change

The Hub will serve a great community need. All operational costs, including staff costs, will be offset by revenue streams that include anchor space leases, sponsorships, space rentals and third-party funding, resulting an a net zero financial impact to the City's operating budget. The Hub will be twinned with the Malton Community Centre and leverage resources from the Centre to provide efficiencies.

The City will be responsible for the Hub operations including maintenance, cleaning of common spaces, facility booking and securing anchor and itinerant partners to offer programming. A full-time Operator II position plus part-time staff to assist with programming and operations will be required to support this initiative. With anticipated opening of Q4 2023, the Operator II position needs to be in place by Q3 2023 and new part-time staff in Q1 2024. The Operator II position will provide operational facility cleaning and general maintenance and repair services while part-time staff will provide administrative, programming and operational support.

Service Impact

As per the 2021 census data from Statistics Canada, the child-youth population in Malton remains a high proportion of the community with 26 per cent of the population under the age of 19. As per the 2018 Region of Peel Malton Neighbourhood Community Data Summary Report, 90 per cent of community agencies serving Malton note a considerable proportion of youth have difficulty accessing health and community services. Either the services do not exist or there is insufficient, designated safe and accessible space to offer programs and services. These findings were validated through the 2021 Malton Youth Hub Design and Programming Online Engagement Survey as well as targeted consultations with youth, community agencies and residents. The Malton Youth Hub is the answer to the call from the community for a safe space where youth can gather, access important services or attend programs that cater to their needs and interests. Programs/services and access to all spaces within the Hub will be at no charge or minimal cost to the youth in order to ensure there are no financial barriers to participating or accessing the Hub.

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Recreation Infrastructure Projects

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMRC00062	South Common CC renovation - design & construction	Development Charges, Tax Reserve Funds	2,060	1,359	701
CMRC00086	Carmen Corbasson CC Redevelopment	Development Charges Reserve Funds, Planning Act Reserve Funds, Tax Reserve Funds	20,000	0	20,000
CMRC00087	Burnhamthorpe CC Redevelopment	Development Charges Reserve Funds, Planning Act Reserve Funds, Tax Reserve Funds	1,978	0	1,978
CMRC008639	Pylon Sign Redevelopment	Tax Reserve Funds	270	0	270
CMRC009997	Paramount Fine Foods Centre Rehabilitation - Main Bowl and Sportsplex Gym Addition	Tax Reserve Funds	10,140	0	10,140
CMRC03885	Renovations and rehabilitation projects	Tax Reserve Funds	665	0	665
Total			35,113	1,359	33,754
Program: Recrea	ation Vehicles and Equipment				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
CMRC00098	Lifecycle Replacement of Automatic External Defibrillators	Tax Reserve Funds	152	0	152
CMRC03884	Program Furniture and Equipment	Tax Reserve Funds	720	0	720
Total			872	0	872

Regulatory Services

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures		Daagot	244901
Labour Costs	15,825,175	16,619,776	17,056,021
Staff Development Costs	40,423	61,325	61,325
Communication Costs	182,595	182,151	172,351
Transportation Costs	587,073	737,370	669,370
Occupancy & City Costs	136,721	70,048	78,988
Equipment Costs & Maintenance Agreements	118,411	34,246	30,446
Contractor & Professional Services	953,550	971,600	950,000
Advertising & Promotion	1,716	40,000	40,000
Materials, Supplies & Other Services	201,020	267,900	260,900
Finance Other	57,136	412,983	374,771
Transfers to Reserves & Reserve Funds	0	44,187	0
Debt Principal & Interest	0	0	0
Allocations	177,550	177,550	177,550
Total Expenditures	18,281,370	19,619,136	19,871,723
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(512,621)	(798,210)	(798,210)
Licences & Permits	(3,994,199)	(6,815,577)	(6,494,613)
Rents & Concessions	0	0	0
Fines	(6,910,910)	(11,211,865)	(11,211,865)
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(31,241)	0	0
Transfers from Reserves & Reserve Funds	(187,165)	0	0
Total Revenues	(11,636,136)	(18,825,652)	(18,504,688)
Tax Levy	6,645,234	793,484	1,367,034

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Animal Services	4,113	4,264	4,324	4,387	4,452
Compliance & Licensing Enforcement	3,789	3,832	3,899	3,967	4,036
Enforcement Administration	151	131	136	142	148
Mobile Licensing	4,787	4,721	4,773	4,825	4,878
Parking Enforcement	6,779	6,923	7,008	7,094	7,182
Total Expenditures	19,619	19,872	20,140	20,416	20,696
Revenues	(18,826)	(18,505)	(18,521)	(18,532)	(18,546)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
New Initiatives		0	0	0	0
Proposed Net Budget	793	1,367	1,619	1,884	2,150
Expenditures Budget – Change by Year		1%	1%	1%	1%
Proposed Net Budget - Change by Year		72%	18%	16%	14%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	16,620	17,056	17,346	17,642	17,944
Operational Costs	2,778	2,638	2,616	2,596	2,575
Facility, IT and Support Costs	178	178	178	178	178
Transfers to Reserves & Reserve Funds	44	0	0	0	0
Total Gross Expenditures	19,619	19,872	20,140	20,416	20,696
Total Revenues	(18,826)	(18,505)	(18,521)	(18,532)	(18,546)
Transfers from Reserves & Reserve Funds	0	0	0	0	0
Total Net Expenditures	793	1,367	1,619	1,884	2,150

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Vehicles, Equipment and Other

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWRG00003	Radio Replacement - Parking Enforcement	Tax Reserve Funds	33	0	33
TWRG08931	Parking Enforcement Systems	Tax Reserve Funds	33	0	33
Total	Systems		66	0	66

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	36,098,533	37,276,512	38,129,417
Staff Development Costs	162,531	194,450	173,350
Communication Costs	579,061	519,010	513,269
Transportation Costs	(4,175,084)	(3,952,910)	(3,933,660)
Occupancy & City Costs	6,866,468	6,598,098	6,778,804
Equipment Costs & Maintenance Agreements	486,397	871,151	1,072,099
Contractor & Professional Services	36,801,193	39,401,754	46,557,635
Advertising & Promotion	101,647	185,100	182,100
Materials, Supplies & Other Services	7,916,698	7,790,050	10,768,700
Finance Other	1,660,991	1,502,718	(1,090,836)
Transfers to Reserves & Reserve Funds	2,088,638	2,272,929	3,126,689
Debt Principal & Interest	0	0	0
Allocations	242,100	242,100	242,100
Total Expenditures	88,829,172	92,900,962	102,519,667
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(15,935,900)	(14,812,601)	(12,427,487)
Licences & Permits	(13,545)	(55,600)	(55,600)
Rents & Concessions	(696,973)	(6,000)	(6,000)
Fines	(151,698)	(4,110,021)	(17,160,000)
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(2,705,566)	(2,539,926)	(1,967,497)
Transfers from Reserves & Reserve Funds	(953,750)	(2,711,801)	(1,350,000)
Total Revenues	(20,457,432)	(24,235,950)	(32,966,585)
Tax Levy	68,371,740	68,665,012	69,553,082

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Bridges & Watercourses	487	287	287	287	287
Cleaning and Litter Pick-up	3,663	3,367	3,369	3,371	3,373
Corporate Fleet Maintenance	380	487	542	599	657
Crossing Guards	3,698	3,770	3,840	3,912	3,985
Infrastructure Planning & Engineering	7,332	7,380	7,912	8,138	8,368
Maintenance Control	9,527	9,187	9,312	9,546	9,784
Municipal Parking	2,415	2,573	2,588	2,602	2,617
Road Sidewalk Maintenance	11,316	9,859	9,859	9,859	9,859
Streetlighting	5,786	6,469	6,597	6,712	6,827
Survey & Inspection	1,979	2,153	2,344	2,465	2,579
Traffic Management	20,924	31,158	28,738	27,846	28,139
Winter Maintenance	25,395	25,595	25,603	25,612	25,621
Total Expenditures	92,901	102,285	100,991	100,949	102,095
Revenues	(21,524)	(30,122)	(28,539)	(27,741)	(28,182)
Transfers from Reserves & Reserve Funds	(2,712)	(2,611)	(659)	(432)	(150)
New Initiatives		0	304	729	985
Proposed Net Budget	68,665	69,553	72,098	73,505	74,748
Expenditures Budget - Change by Year		10%	(1%)	0%	1%
Proposed Net Budget - Change by Year		1%	4%	2%	2%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	37,277	38,129	39,882	42,527	45,863
Operational Costs	53,109	61,021	60,790	60,144	61,450
Facility, IT and Support Costs	242	242	242	242	242
Transfers to Reserves & Reserve Funds	2,273	3,127	6,061	10,308	14,915
Total Gross Expenditures	92,901	102,520	106,975	113,222	122,471
Total Revenues	(21,524)	(31,617)	(34,727)	(39,566)	(47,573)
Transfers from Reserves & Reserve Funds	(2,712)	(1,350)	(150)	(150)	(150)
Total Net Expenditures	68,665	69,553	72,098	73,505	74,748

Proposed N	New In	itiatives
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Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
Streetlighting Unit Staffing	8494	0.0	0	304	486	549	5.0	0
Fleet Safety and Compliance Training Program	8521	0.0	0	0	243	436	4.0	0
Automated Speed Enforcement Transition to Administrative Penalty System	10522	8.0	0	0	0	0	56.0	0
Total		8.0	0	304	729	985	65.0	0

Note: Numbers are net.

BR #8494 - Streetlighting Unit Staffing

Description of Budget Request

This BR is for five new permanent positions to be added to the Streetlighting Unit: three in 2024 and two in 2025. The requested level of staffing will mitigate a number of risks, and will enable the unit to reasonably carry out day-to-day functions of operating and monitoring the streetlight control system, reviewing and responding to service requests, and performing maintenance activities that are not currently possible with only two existing staff.

Why Staff Recommend this Initiative

The Streetlighting Unit does not have the staff resources needed to adequately manage the streetlighting programs. The City's growth and advances in technology are changing the way the unit operates and sufficient staffing is required to perform at the acceptable level of service. It is critical to increase the complement of the unit by the recommended number in order to meet the most basic operational requirements and to satisfy minimum maintenance standards requirements set in O. Reg. 239/02.

Details of Service Change

The streetlighting staff of two is not adequate for the current number of streetlights nor does it respond to streetlight growth. Streetlighting is changing and technology is advancing: from standard high pressure sodium (HPS) lights to the full-scale smart light emitting diode (LED) system, technology is changing the way we operate. The advanced streetlight technology also adds a level of complexity, thus contributing to the need for sufficient staff to manage and make the right decisions at the right time.

Existing staff levels are barely sufficient to react to complaints (both maintenance and lighting levels) and do a rudimentary job of managing current contractors'

maintenance activities. Infrastructure management does not take place at all, and decision-making tends to be ad hoc, rather than based on good information and analysis. Capital projects for site-specific improvements are significantly backlogged. Thus, most of the tasks are not done at all, or are only completed to a minimal level. With the proposed increase in staffing level, and with structure and clear, high-quality service standards, risks to the adequate management of streetlighting will be low.

Start dates are January 2024 for three positions and April 2025 for the remaining two. The positions are two Technicians, Streetlighting (Grade D); one Technologist, Streetlighting (Grade E); one Skilled Tradesperson, Electrical (Grade E); and one Supervisor, Streetlighting (Grade G).

Service Impact

Failure to provide the necessary resources will lead to eventual decay within the streetlight system. Further prolonging consideration to provide adequate resources will prevent proper segregation of duties, and adequate inspection and monitoring of the streetlight system. Operation and monitoring of the centralized control system will detect the streetlighting state of operation, identify malfunctions and efficiently resolve them. Contract management will oversee all aspects of the contractor operation, including compliance with the timeframe requirements and validation of invoices. Field inspection will ensure contractor compliance with traffic and electrical health and safety standards. Capital budget development will be based on the infrastructure and new expansion needs. A well maintained and responsive operating system will ensure public safety and convenience, making the traffic and obstructions on the road clearly visible, streets more attractive, and increasing the community value of streets so people in Mississauga will enjoy a more satisfactory standard of streetlighting service.

BR #8521 - Fleet Safety and Compliance Training Program

Description of Budget Request

The City is required by law to provide a comprehensive program that trains, retrains and educates its staff on the safe operation of its equipment. The City must improve its current program to meet legislated requirements. The introduction of a centralized, qualified, dedicated Fleet Safety and Compliance training program will include one supervisor and two specialists of Fleet Safety, Compliance and Training, and one Administrator: all permanent positions starting in 2025.

Why Staff Recommend this Initiative

A centralized, qualified, dedicated Fleet Safety and Compliance training program will streamline training practices across the City and ensure compliance with legislated standards. Training services will be provided to all fleet operators across the City which includes staff in Transportation & Works, Community Services, and Corporate Services (with the exception of fleet operators in Transit and Fire) and will ensure consistent training practices.

Details of Service Change

The current program includes training delivery by supervisors, part-time trainers and Human Resources Health & Safety Specialists. By introducing a dedicated training program, supervisors, part-time trainers and Human Resources Health & Safety Specialists will be able to focus on other priorities relating to their duties, expertise and responsibilities across the City. Supervisors and part-time trainers are not suitable to provide comprehensive fleet training due to competing priorities and a lack of expertise and resources. The centralized training staff for the City's fleet operators will be part of the Fleet Services team, reporting to the Manager of Fleet Services.

The Safety Manager, Healthy Workplace supports this proposed Fleet Safety and Compliance training program. The proposed plan will enable Health & Safety staff in Human Resources to focus on non-fleet related safety priorities, freeing up critical capacity to improve health and safety practices across the Corporation.

Training and retraining will be consistently offered, delivered and documented across all categories of equipment, prioritized through a risk-based analysis.

Service Impact

A centralized, qualified, dedicated Fleet Safety and Compliance training program will further express the City's commitment to safety by equipping fleet operators with the awareness and skills to mitigate risk, and will have the following service impacts:

- Ensure that the City's fleet operators remain in compliance with legislated requirements and City standards for safety
- Promote cost savings and reduce risk and litigation by increasing compliance
- Reduce liability and risk due to a reduction in preventable collisions
- Support the consistent delivery of targeted service levels
- Reduce risk to the City by being prepared for a Ministry of Transportation audit and avoiding subsequent disciplinary measures due to preventable collisions, compliance practices and inadequate training
- Align with the Climate Change Action Plan by developing and implementing a
 driver training program to reduce fuel consumption and vehicle idling (Action 195), and reduce greenhouse gas emissions from the corporate fleet

BR #10522 - Automated Speed Enforcement Transition to Administrative Penalty System

Description of Budget Request

This request is for operating budget to transition the administration of the Automated Speed Enforcement (ASE) Program from Provincial Offences Act (POA) to the Administrative Penalties System (APS). The establishment of a City-run processing centre to support and expand the City's ASE program is proposed.

To support the transition, eight FTEs are required in 2023 and four in 2024. To support City-run processing and future program expansion, 18 FTEs are required in 2024 and 26 in 2025.

Why Staff Recommend this Initiative

Provincial Regulation 355/22 "Administrative Penalties for Vehicle Owner Contraventions Detected Using Camera Systems" has established an APS regulatory framework for camera-based automated enforcement programs. The regulation took effect on July 1, 2022. The establishment of APS for ASE will reduce the burden associated with administering automated camera enforcement programs, creating a sustainable program, which will allow for future expansion.

Details of Service Change

Significant resources are required in order to support the transition from POA to APS, including:

- Eight FTEs for the transition to APS in 2023, and four FTEs in 2024
- 18 FTEs in 2025 and 26 FTEs in 2026 to establish City-run processing, expand APS, and add ASE cameras

Provincial Offences Officers and support staff are necessary to undertake the reviewing of images and issuance of offences as part of the establishment of ASE processing. Screening Officers, administrative staff, and organizational support are also required for APS to expand capacity related to the dispute of charges and processing payment of ASE fines.

Operating costs are anticipated to be approximately \$22 million between 2023 and 2026 following the transition to APS. Program revenue is estimated to be in excess of \$47 million between 2023 and 2026 which will offset operating costs. It is expected ASE will be revenue positive under APS. Excess revenues (net of expenses) achieved through this initiative will be transferred into a reserve and will fund future road safety initiatives.

Service Impact

The transition from POA administration to APS administration for the ASE program will provide a scalable and more efficient dispute resolution process which will allow matters to be resolved in a timelier manner and create capacity within the Provincial Courts to address more serious matters. Establishing an APS that can grow with the City's ASE program will allow for future ASE expansion, which will help to address more identified speeding concerns on City roadways. ASE is an effective tool in reducing speeding and a key part of the City's Vision Zero framework, reducing speed-related incidents and making Mississauga's roadways safer for all users.

Capital Budget

Proposed 2023 Capital Budget Detail

Program: Active Transportation

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWCP07768	Cycling Program (Structures)	Subsidies, Grants & Recoveries	825	825	0
TWOE00293	Sidewalks	Development Charges Reserve Funds	400	0	400
TWOE00302	Cycling Program	Developer Contributions Reserve Funds, Canada Community- Building Reserve Funds	570	0	570
TWOE00358	Cycling Program	Tax Reserve Funds	50	0	50
TWOE009446	Cycling Program	Development Charges Reserve Funds, Tax Reserve Funds	4,500	0	4,500
TWOE009463	QEW-Dixie Rd Interchange and Related Works	Subsidies, Grants & Recoveries	150	150	0
TWOE009466	Cycling Program - Scenario C	Tax Reserve Funds	20	0	20
TWOE009978	Cycling Linear Infills (Major Roads)	Tax Reserve Funds	1,035	0	1,035
TWOE010293	Cycling Program Improvements (Federal Grant program)	Subsidies, Grants & Recoveries	350	350	0
TWOE06842	Cycling Program (Structures)	Development Charges Reserve Funds, Tax Reserve Funds	250	0	250
TWOE06852	Cycling Program (Improvements)	Tax Reserve Funds	150	0	150
TWOE06853	Cycling Program (Improvements)	Tax Reserve Funds	150	0	150
TWOE06862	Cycling Program (Parking)	Canada Community- Building Reserve Funds	50	0	50
TWOE06871	Cycling Program	Development Charges Reserve Funds, Tax Reserve Funds	1,000	0	1,000
TWOE08266	Cycle tracks - ICIP	Tax Reserve Funds	100	73	27
TWOE08519	Cycling Program	Development Charges Reserve Funds, Tax Reserve Funds	200	0	200
TWOE08538	Cycling Program	Developer Contributions Reserve Funds, Canada Community- Building Reserve Funds	120	0	120

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSW009984	Sidewalks	Tax Reserve Funds	500	0	500
TWSW08534	Sidewalks	Developer Contributions Reserve Funds, Canada Community- Building Reserve Funds	2,700	0	2,700
Total			13,120	1,398	11,722
Program: Bridge	& Structure Renewal				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWBR00059	Bridge & Structure Biennial Appraisal	Canada Community- Building Reserve Funds	300	0	300
TWBR07716	Bridge & Structure Renewal	Canada Community- Building Reserve Funds	6,600	0	6,600
TWBR07717	Bridge & Structure Renewal	Canada Community- Building Reserve Funds	300	0	300
TWBR07718	Bridge & Structure Renewal	Canada Community- Building Reserve Funds	300	0	300
Total			7,500	0	7,500
Program: Enviror	nmental Management				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE00299	Site Assessments and Data Management	Tax Reserve Funds	188	0	188
Total			188	0	188
Program: Major F	Road Construction				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWMR000148	Courtneypark Drive East / Highway 410 Interchange	Development Charges Reserve Funds	9,200	0	9,200
TWMR00047	Goreway Drive Rail Grade Separation	Development Charges Reserve Funds, Tax Reserve Funds	3,750	0	3,750
TWMR00051	The Exchange - Burnhamthorpe Road West to Webb Drive	Development Charges Reserve Funds	2,435	0	2,435
TWMR00087	Ninth Line Widening - Eglinton Avenue West to Derry Road West	Development Charges Reserve Funds, Tax	912	0	912
TWMR00124	Webb Dr Confederation Parkway to Duke of York Boulevard - Retrofit	Tax Reserve Funds	283	0	283
TWMR00146	Preliminary Engineering Studies	Development Charges Reserve Funds	115	0	115
TWMR003873	Intersection Capital Program	Development Charges Reserve Funds	500	0	500

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWMR009423	Preliminary Engineering Studies	Development Charges Reserve Funds	500	0	500
TWMR009434	Downtown EA	Development Charges Reserve Funds	1,000	0	1,000
TWMR009437	Vision Zero Implementation	Tax Reserve Funds	250	0	250
TWMR009985	McLaughlin Road Improvements - Britannia Road West to Bristol Road West	Development Charges Reserve Funds, Tax Reserve Funds	500	0	500
TWMR07998	Kariya Dr. 110 Metres South of Elm Dr. to Central Pkwy W.	Development Charges Reserve Funds	101	0	101
TWOE00464	Square One Drive - Amacon Driveway to Rathburn Road West	Development Charges Reserve Funds	2,590	0	2,590
TWOE009421	Property Acquisition	Development Charges Reserve Funds	625	0	625
TWOE06886	Local Network Studies	Development Charges Reserve Funds	150	0	150
TWOE07857	Transportation Master Plan Update	Development Charges Reserve Funds	200	0	200
TWOE08571	Corridor Transportation Master Plans	Development Charges Reserve Funds	750	0	750
Total		ranas	23,861	0	23,861
Program: Municip	oal Parking				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE009546	Parking Pay and Display Machine Upgrade	Planning Act Reserve Funds	481	0	481
TWRR00077	Parking Lot Rehabilitation	Tax Reserve Funds	100	0	100
Total			581	0	581
Program: Roadw	ay Rehabilitation				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWRA07731	Road Asphalt Crack Sealing	Tax Reserve Funds	500	100	400
TWRR00085	Roadway Rehabilitation	Canada Community- Building Reserve Funds	18,900	0	18,900
TWRR009443	Roadway Infrastructure Review	Tax Reserve Funds	200	0	200
TWRR07762	Roadway Rehabilitation	Canada Community- Building Reserve Funds	1,904	0	1,904
Total		rulius	21,504	100	21,404

Program: Traffic	Management				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE00187	Transit Signal Priority (TSP)	Development Charges Reserve Funds	340	0	340
TWOE00303	Field Equipment Replacement - Traffic	Tax Reserve Funds	190	0	190
TWOE00304	Controllers Traffic Signal Equipment Enhancements	Development Charges Reserve Funds	350	0	350
TWOE00308	Fire Pre-Emption Equipment Replacement	Tax Reserve Funds	1,500	0	1,500
TWOE00310	Traffic Signals - New	Developer Contributions Reserve Funds, Development Charges Reserve Funds	1,070	0	1,070
TWOE00311	Traffic Signals - Rebuild	Canada Community- Building Reserve Funds	1,200	0	1,200
TWOE00312	Traffic System and ITS	Development Charges Reserve Funds	200	0	200
TWOE00319	Streetlighting	Tax Reserve Funds	850	0	850
TWOE00398	Streetlighting	Tax Reserve Funds	500	0	500
TWOE00410	Traffic Calming Program	Tax Reserve Funds	250	0	250
TWOE00504	UPS installations as part of the Hurontario LRT construction	Tax Reserve Funds	850	0	850
TWOE006758	Streetlighting	Tax Reserve Funds	800	0	800
TWOE007604	Pedestrian Crossover Program	Tax Reserve Funds	200	0	200
TWOE008584	Streetlighting	Tax Reserve Funds	100	0	100
Total			8,400	0	8,400
Program: Works	Fleet and Equipment Managen	nent			
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE00281	Roads Specialized Equipment and Tool Replacement	Tax Reserve Funds	55	0	55
TWOE00296	New Vehicles & Equipment	Development Charges Reserve Funds	195	0	195
TWOE00301	Vehicle & Equipment Replacement	Tax Reserve Funds	3,291	0	3,291
TWOE008390	Infor Mobile for WOM	Tax Reserve Funds	53	0	53
TWOE009412	Infor Inventory Module	Tax Reserve Funds	351	0	351
TWOE009552	Specialized Survey Equipment	Tax Reserve Funds	100	0	100

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE009561	Winter Maintenance Vehicles	Development Charges Reserve Funds	150	0	150
Total			4,195	0	4,195
Program: Works	Improvement				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWOE00298	Salt Management Program - Brine Systems	Tax Reserve Funds	250	0	250
Total			250	0	250

Stormwater

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	4,704,646	5,022,312	5,133,460
Staff Development Costs	6,179	11,200	12,700
Communication Costs	2,190	1,000	1,000
Transportation Costs	438,781	472,800	475,700
Occupancy & City Costs	73,485	85,479	23,278
Equipment Costs & Maintenance Agreements	40,931	48,800	48,800
Contractor & Professional Services	4,067,334	4,229,500	4,657,326
Advertising & Promotion	12,548	15,400	15,400
Materials, Supplies & Other Services	9,109	49,500	22,000
Finance Other	1,110,696	2,255,500	1,855,500
Transfers to Reserves & Reserve Funds	32,655,421	31,717,516	33,209,608
Debt Principal & Interest	964,466	964,466	931,131
Allocations	0	0	0
Total Expenditures	44,085,784	44,873,474	46,385,903
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(244,433)	(88,500)	(88,500)
Licences & Permits	(45,530)	(40,000)	(40,000)
Rents & Concessions	0	0	0
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(139,111)	(46,974)	(24,403)
Transfers from Reserves & Reserve Funds	(111,000)	(111,000)	0
Total Revenues	(540,074)	(286,474)	(152,903)
Total Stormwater Charge	43,545,710	44,587,000	46,233,000

Description				2022 proved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deli	ver Curr	ent Service	es					
Stormwater Operation	ns & Mair	ntenance		9,795	9,967	10,003	10,052	10,102
Stormwater Administ	ration Co	sts		922	848	850	852	854
Stormwater Exemption	ns & Cre	dits		1,475	1,430	1,472	1,516	1,562
Other Revenues				(286)	(153)	(153)	(153)	(153)
New Initiatives & New	Revenue	es			0	0	37	37
Total Operating Prog	grams			11,905	12,092	12,172	12,305	12,403
Capital Reserve Fund	Contribu	utions		22,618	23,110	23,409	23,690	24,913
Pipe Reserve Fund Co	ontributio	ons		9,100	10,100	11,100	12,100	13,100
Debt Charges				964	931	912	892	0
Total Infrastructure I	Renewal			32,682	34,141	35,421	36,682	38,013
Stormwater Program	n			44,587	46,233	47,593	48,987	50,416
Expenditures Budget	- Change	e by Year			2%	1%	1%	1%
Proposed Net Budget	- Chang	je by Year			4%	3%	3%	3%
Proposed New	Initia	tives						
Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	t Forecas	t Forecast	2026	2023- 2026 Capital (\$000s)
Stormwater Asset Management Program	8441	0.0	0		0 3	7 37	7 1.0	580
Total		0.0	0		0 3	7 37	7 1.0	580

Note: Numbers are net.

BR #8441 - Stormwater Asset Management Program

Description of Budget Request

This ongoing multi-year BR is in support of the Stormwater Asset Management Program, and has been paused in 2023. This BR is to procure and implement a comprehensive asset analysis system for 2024/25 for the better management of the City's storm sewer assets. Capital costs include the temporary addition of two contract FTEs: one in 2024/25 and one in 2025/26 (GIS Specialist and IT Business Analyst).

Why Staff Recommend this Initiative

This initiative supports compliance with O. Reg. 588/17. Sewer assets built over the last 70+ years are reaching their end of life which adds pressure to prioritize works effectively. Prioritization improves with this initiative, and it will formalize asset management, align with best business practices and yield data that informs the Stormwater rate.

Details of Service Change

Process and technology improvements are required to streamline asset management. Procuring and implementing an asset analysis system requires additional operating and capital resources. Capital costs include the temporary addition of two contract FTEs between 2024 and 2026 (GIS Specialist and IT Business Analyst); the purchase of software licences, IT resources and staff training to integrate with existing systems and business processes; and additional hardware. Operating changes include the associated maintenance fees for the asset analysis system. All costs required will be funded by the Stormwater Charge.

Service Impact

The two contract positions and the asset analysis system will streamline and improve the way Stormwater manages asset information, improve service delivery processes, and ultimately improve maintenance and renewal investment decision-making, maintaining Mississauga's stormwater sewer network at the optimal cost to ratepayers.

Capital Budget

Proposed 2023 Capital Budget Detail

Program: SWM Facilities and Flood Relief Works

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSD00212	Cooksville Creek Flood Storage Facility - McKenzie Park, Mississauga Valley Boulevard	Development Charges Reserve Funds, Stormwater Charge	11,590	0	11,590
TWSD00217	Cooksville Creek Flood Storage Facility - Greyshale Park, Heritage Hills Boulevard	Development Charges Reserve Funds, Stormwater Charge	790	0	790
TWSD00264	Monitoring and minor modification of SWM Facilities - Various Locations	Development Charges Reserve Funds, Stormwater Charge	80	0	80
TWSD00274	Low Impact Development for Roads and Stormwater and Sustainable Practices - Various Locations	Stormwater Charge	250	0	250
TWSD00405	Lisgar Improvements	Stormwater Charge	5,610	0	5,610
TWSD006959	Little Etobicoke Creek Neighbourhood Drainage Improvements	Stormwater Charge	500	0	500
TWSD007692	Property Acquisition	Development Charges Reserve Funds, Stormwater Charge	2,000	0	2,000
TWSD8823	SWM Pond Dredging & Rehabilitation	Stormwater Charge	1,400	0	1,400

Stormwater

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSD8824	SWM Pond Dredging & Rehabilitation	Stormwater Charge	200	0	200
Total			22,420	0	22,420
Program: Storm	Sewers				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSD00326	Storm Sewer Oversizing - Various Locations	Development Charges Reserve Funds	270	0	270
TWSD00413	Storm Sewer Renewal	Stormwater Charge	1,500	0	1,500
TWSD00456	Storm Sewer Cross Connection Investigations and Rehabilitation - Various Locations	Stormwater Charge	100	0	100
TWSD007696	Storm Sewer Improvements - Mattawa Ave.	Stormwater Charge	4,200	0	4,200
TWSD010229	Storm Sewer Oversizing- Lakeview Community	Development Charges Reserve Funds	3,000	0	3,000
TWSD08790	Hurontario LRT Storm Sewer Improvements	Development Charges Reserve Funds, Stormwater Charge	4,890	0	4,890
TWSD08791	Roadway Rehabilitation Storm Sewer Contributions	Stormwater Charge	1,250	0	1,250
Total			15,210	0	15,210
Program: Water	course Erosion Control				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSD00174	Cooksville Creek Erosion Control - South of Lakeshore Road	Development Charges Reserve Funds, Stormwater Charge	500	0	500
TWSD00175	Cooksville Creek Erosion Control - Cawthra Creek Diversion, North of Lakeshore Road East	Development Charges Reserve Funds, Stormwater Charge	550	0	550
TWSD00258	Minor Erosion Control Works - Various Locations	Development Charges Reserve Funds, Stormwater Charge	830	0	830
TWSD008564	Carolyn Creek Erosion Control - Credit River Outlet Channel	Development Charges Reserve Funds, Stormwater Charge	2,500	0	2,500
TWSD008699	Cooksville Creek Erosion Control - Mississauga Valley Blvd to CP Rail	Development Charges Reserve Funds, Stormwater Charge	1,300	0	1,300

Stormwater

Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWSD008700	Cooksville Creek Erosion Ctrl - Downstream of Ctrl Parkway E. to Downstream of Mississauga Valley Blvd	Development Charges Reserve Funds, Stormwater Charge	1,400	0	1,400
TWSD008990	Sheridan Creek Erosion Control - Lushes Ave. to behind Fletchers Valley Cres.	Development Charges Reserve Funds, Stormwater Charge	2,800	0	2,800
TWSD010225	Sawmill Creek Erosion Control - Erin Mills Parkway to The Collegeway	Development Charges Reserve Funds, Stormwater Charge	550	0	550
TWSD08698	Credit River Erosion Control - Dundas St. to Hwy 403	Development Charges Reserve Funds, Stormwater Charge	1,100	0	1,100
Total			11,530	0	11,530

Transit

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures		Daaget	Dadget
Labour Costs	143,613,393	153,138,994	157,121,920
Staff Development Costs	196,335	283,700	318,600
Communication Costs	49,666	144,472	135,472
Transportation Costs	29,491,570	30,313,280	42,208,280
Occupancy & City Costs	4,742,954	4,474,576	4,721,399
Equipment Costs & Maintenance Agreements	1,487,426	2,910,543	2,744,643
Contractor & Professional Services	2,534,296	1,622,400	1,857,900
Advertising & Promotion	352,220	513,500	460,500
Materials, Supplies & Other Services	1,859,111	2,025,550	2,079,150
Finance Other	3,122,460	4,948,580	5,904,480
Transfers to Reserves & Reserve Funds	125,000	125,000	125,000
Debt Principal & Interest	0	0	0
Allocations	1,255,780	1,255,780	1,255,780
Total Expenditures	188,830,213	201,756,375	218,933,124
Revenues			
Supplementary, Railway & Corridor Taxes	0	0	0
Payments in Lieu of Taxes	0	0	0
Grants	0	0	0
Fees & Service Charges	(50,919,858)	(91,647,520)	(92,958,520)
Licences & Permits	0	(15,000)	(15,000)
Rents & Concessions	(434)	(9,500)	(9,500)
Fines	0	0	0
Penalties & Interest on Taxes	0	0	0
Investment Income	0	0	0
Municipal Accommodation Tax	0	0	0
Other Revenue	(1,690,914)	(1,667,236)	(1,699,738)
Transfers from Reserves & Reserve Funds	(51,268,774)	(18,500,000)	(18,500,000)
Total Revenues	(103,879,981)	(111,839,256)	(113,182,758)
Tax Levy	84,950,232	89,917,119	105,750,366

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Business Development	15,389	16,230	16,360	16,507	16,656
Business System	4,822	4,709	4,647	4,655	4,692
Office of the Director	1,000	1,098	1,112	1,126	1,140
Operations	122,424	126,144	128,669	131,052	133,486
Rapid Transit Program Office	1,898	1,720	1,746	1,779	1,813
Transit Maintenance	56,223	69,031	69,418	69,892	70,384
Total Expenditures	201,756	218,933	221,953	225,010	228,173
Revenues	(93,339)	(94,683)	(95,233)	(95,284)	(95,338)
Transfers from Reserves & Reserve Funds	(18,500)	(18,500)	(18,500)	(18,500)	(18,500)
New Initiatives		0	683	2,329	4,039
Proposed Net Budget	89,917	105,750	108,903	113,555	118,374
Expenditures Budget - Change by Year		9%	1%	1%	1%
Proposed Net Budget - Change by Year		18%	3%	4%	4%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	153,139	157,122	161,082	165,655	170,344
Operational Costs	47,237	60,430	60,672	62,007	63,438
Facility, IT and Support Costs	1,256	1,256	1,256	1,256	1,256
Transfers to Reserves & Reserve Funds	125	125	125	125	125
Total Gross Expenditures	201,756	218,933	223,135	229,042	235,163
Total Revenues	(93,339)	(94,683)	(95,732)	(96,987)	(98,289)
Transfers from Reserves & Reserve Funds	(18,500)	(18,500)	(18,500)	(18,500)	(18,500)
Total Net Expenditures	89,917	105,750	108,903	113,555	118,374

Proposed New Initiatives

Budget Request Name	BR#	2023 FTE Impact	2023 Proposed Budget (\$000s)	2024 Forecast (\$000s)	2025 Forecast (\$000s)	2026 Forecast (\$000s)	2023- 2026 FTE Impact	2023- 2026 Capital (\$000s)
<u>Transit Service</u> <u>Increase</u>	5906	0.0	0	683	2,329	4,039	44.0	0
Total		0.0	0	683	2,329	4,039	44.0	0

Note: Numbers are net.

BR #5906 - Transit Service Increase

Description of Budget Request

MiWay requests a one per cent increase in service hours (15,000 hours) beginning in 2024. An increase of one per cent will begin to respond to growing ridership across the network due to changes in travel patterns related to COVID-19 and partially alleviate overcrowding on major transit corridors. This increase will require the following permanent positions: 12 Operators, one Route Supervisor, one Transit Scheduler, and one General Service Person.

Why Staff Recommend this Initiative

Consistent with the City's Strategic Plan and MiWay's COVID-19 Ridership Recovery Strategy, the requested one per cent increase in service hours will allow MiWay to accommodate ridership growth, improve on-time delivery, and minimize service disruptions. This will improve the transit experience for riders and bring total annual service hours to 1.49 million in alignment with the service hours per capita of other Canadian transit services of similar size.

Details of Service Change

The City's Strategic Plan sets the 2049 goal of achieving transit modal split of 22 per cent. One per cent service growth is a modest step forward as ridership recovers from pandemic lows, and will advance MiWay toward the achievement of this goal. As ridership returns to pre-pandemic levels, MiWay is committed to monitoring all routes within the network so that service levels are responsive to customers' needs and can change with shifts in demand as travel patterns evolve. In order to begin to alleviate ongoing overcrowding and respond to ridership growth across the network, MiWay requests a one per cent increase in service hours (15,000 hours) starting in 2024. This increase will require the hiring of an additional 12 transit Operators, an onstreet Route Supervisor, a General Service Person, and a Transit Scheduler – all required to effectively plan and deliver additional transit service. The required buses will be available through a rebalancing of existing fleet and through new buses funded by the Investing in Canada Infrastructure Program (ICIP). The requested growth (15,000 service hours) will bring MiWay's total service hours to 1.49 million.

Service Impact

This service increase will improve the customer experience by reducing overcrowding on MiWay routes, and support more frequent service during weekdays and on weekends. Additional service hours to support increased frequency will also make connections between MiWay routes shorter for customers and strengthen the core grid network on major corridors. As demand along our major transit corridors increases, these additional service hours will help to re-establish MiWay's express network and leverage previous capital investments in transit priority infrastructure such as the Mississauga Transitway and newly constructed queue jump lanes. Through these improvements, MiWay can more effectively provide equitable access to major employment areas, key destinations throughout the City, and enhance connections to neighbouring municipalities (i.e., Brampton, Toronto, and Oakville).

More trips completed on transit will also reduce congestion caused by private automobile trips and reduce the need for costly capital expenditure on new road capacity. Investments in transit also align with Mississauga's Strategic Plan, which supports developing a green, transit-oriented city.

Capital Budget

Proposed 2023 Capital Budget Detail

Program	i: Buses	;
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Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWTR002752	Transit Bus Acquisitions - Hybrid Replacement	Tax Reserve Funds	83,800	61,451	22,349
TWTR002753	Transit Capital Bus Maintenance - Major Component Rehabilitation/Replacement	Tax Reserve Funds	6,100	4,473	1,627
TWTR009582	Transit Hybrid Midlife Rehab - Batteries	Tax Reserve Funds	80	0	80
TWTR009588	Transit Hybrid Midlife Rehab - Motors & Generators	Canada Community- Building Reserve Funds	165	0	165
TWTR009589	Driver Assault Barriers	Tax Reserve Funds	3,000	0	3,000
Total			93,145	65,924	27,221
Program: High O	rder Transit				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWMR00162	Hurontario Light Rail Transit Implementation	Tax Reserve Funds	6,500	0	6,500
TWMR00200	Dundas Bus Rapid Transit TPAP	Development Charges Reserve Funds	3,000	0	3,000
TWMR07114	Downtown Transitway Connection and Terminal	Canada Community- Building Reserve Funds, Tax Reserve Funds	4,000	0	4,000
TWMR08264	Design and Construction of Lakeshore Bus Rapid Transit lanes, Deta Rd. to East Ave.	Development Charges Reserve Funds, Tax Reserve Funds	5,710	3,197	2,513
TWMR08265	Design and Construction of Dundas Bus Rapid Transit - Confederation to Etobicoke	Development Charges Reserve Funds, Tax Reserve Funds	12,228	8,967	3,261
TWOE008888	Dundas Corridor Land Acquisition	Tax Reserve Funds	25,000	0	25,000
TWOE008889	Lakeshore Corridor Land	Development Charges Reserve Funds, Tax Reserve Funds	500	0	500
Total			56,938	12,164	44,774

Program: On-Stre	eet Facilities				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWTR002754	Transit Terminals/On-Street Stops/Minor Repairs	Tax Reserve Funds	100	73	27
TWTR002755	Transit MiWay Signs	Tax Reserve Funds	50	37	13
TWTR002766	Transit Terminals/On-Street Stops/Minor Repairs	Tax Reserve Funds	20	0	20
TWTR002768	Transit Bus Stops/Pads (Accessibility Plan) - Replacement	Canada Community- Building Reserve Funds	140	0	140
TWTR006984	Transit Shelters	Development Charges Reserve Funds	540	396	144
TWTR006985	Additional bus shelters	Development Charges Reserve Funds	432	0	432
TWTR008268	Express Bus Corridors	Tax Reserve Funds	4,416	3,238	1,178
Total			5,698	3,744	1,954
Program: Other 1	ransit				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWTR002770	Transit Facility Repairs (Minor)	Tax Reserve Funds	70	0	70
TWTR003831	Transit Customer Satisfaction Survey and Research	Other Reserves & Reserve Funds	250	0	250
TWTR008619	Central Parkway - Erindale Station Road Gate	Tax Reserve Funds	500	0	500
TWTR009586	Carmen Corbasson Community Centre On-street Transit Infrastructure	Development Charges Reserve Funds, Tax Reserve Funds	1,000	0	1,000
Total		Fullus	1,820	0	1,820
Program: Transit	Buildings				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWTR007644	On-street Transit Infrastructure	Development Charges Reserve Funds	450	0	450
TWTR008030	Transitway Guideway Glass Partitions	Tax Reserve Funds	100	73	27
TWTR008268	Express Bus Corridors	Tax Reserve Funds	1,484	1,088	396
TWTR008625	Cawthra Transitway Station - Bus loop and washroom	Development Charges Reserve Funds, Canada Community- Building Reserve Funds	2,000	0	2,000
TWTR009980	Operator Washroom - Burnhamthorpe Layby	Tax Reserve Funds	1,500	0	1,500
TWTR010300	Central Annex Garage Electrical Modifications Study and Design	Development Charges Reserve Funds, Tax Reserve	1,000	0	1,000
Total		Funds	6,534	1,162	5,372

Program: Transit	Vehicles and Equipment				
Project Number	Project Name	Funding Source	Gross Cost (\$000s)	Recovery (\$000s)	Net Cost (\$000s)
TWTR002740	Transit Route Supervisor Vehicle Acquisitions - Replacement	Canada Community- Building Reserve Funds	55	0	55
TWTR002761	Transit Change-off Vehicle Acquisitions - Growth	Development Charges Reserve Funds	55	0	55
TWTR002769	Transit Capital Equipment Acquisition - Maintenance Section	Canada Community- Building Reserve Funds	145	0	145
TWTR003760	Transit Change-off Vehicle Acquisitions - Replacement	Tax Reserve Funds	440	0	440
TWTR007789	Transit Information Systems Phase 2	Tax Reserve Funds	3,000	2,200	800
TWTR008410	Transit Other Vehicles (Vans/Cars/Trucks) Acquisitions - Growth	Development Charges Reserve Funds	220	0	220
TWTR009590	Transit Other Vehicles (Vans/Cars/Trucks) - Growth	Development Charges Reserve Funds	220	0	220
TWTR010513	Transit Revenue Equipment - Replacement	Tax Reserve Funds	10	0	10
Total			4,145	2,200	1,945

Corporate Transactions

Operating Budget

Operating Overview (\$)

Description	2021 Actuals	2022 Approved Budget	2023 Proposed Budget
Expenditures			
Labour Costs	6,866,047	9,503,873	11,535,254
Staff Development Costs	157,304	174,800	44,100
Communication Costs	115,669	26,000	26,000
Transportation Costs	54	0	0
Occupancy & City Costs	266,554	306,000	312,000
Equipment Costs & Maintenance Agreements	1,002	0	0
Contractor & Professional Services	1,016,128	865,324	670,324
Advertising & Promotion	5,278	0	0
Materials, Supplies & Other Services	883,773	157,300	157,300
Finance Other	25,134,764	16,266,911	17,038,841
Transfers to Reserves & Reserve Funds	133,514,300	140,089,211	154,389,696
Debt Principal & Interest	32,824,393	45,307,808	51,024,062
Allocations	0	0	0
Total Expenditures 2	200,785,266	212,697,227	235,197,576
Revenues			
Supplementary, Railway & Corridor Taxes	(9,405,205)	(4,156,000)	(4,162,000)
Payments in Lieu of Taxes	(38,761,528)	(37,994,000)	(39,061,000)
Grants	(999)	0	0
Fees & Service Charges	(143,686)	(7,000)	(7,000)
Licences & Permits	0	0	0
Rents & Concessions	0	0	0
Fines	0	0	0
Penalties & Interest on Taxes	(14,852,933)	(8,500,000)	(8,500,000)
Investment Income	(14,464,600)	(14,464,600)	(14,464,600)
Municipal Accommodation Tax	(2,997,876)	(4,964,520)	(4,964,520)
Other Revenue	(19,786,250)	(18,180,000)	(18,186,692)
Transfers from Reserves & Reserve Funds ((62,588,200)	(58,743,806)	(65,226,084)
Total Revenues (1	163,001,278)	(147,009,926)	(154,571,896)
Tax Levy	37,783,988	65,687,301	80,625,680

Proposed Budget by Program (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures to Deliver Current Services					
Bank & External Audit Charges	393	0	0	0	0
Benefits and Labour Adjustments	7,433	9,202	12,708	15,744	18,781
Debt Charges	165,714	188,931	215,685	246,091	280,364
Insurance	13,322	13,534	13,931	14,370	14,842
Miscellaneous Expenditures	6,247	5,881	13,698	16,117	17,837
Municipal Accommodation Tax Transfer to Reserves	4,965	5,049	5,049	5,049	5,049
Tax Assessment Appeals & Adjustments	6,037	6,037	6,037	6,037	6,037
Other Transfer to Reserves	3,234	950	950	950	950
Workplace Safety & Insurance Board	5,352	5,615	5,899	6,205	6,536
Total Expenditures	212,697	235,198	273,957	310,562	350,395
Revenues	(88,266)	(89,346)	(89,319)	(89,280)	(89,277)
Transfers from Reserves & Reserve Funds	(58,744)	(65,226)	(74,899)	(85,198)	(96,542)
New Initiatives		0	0	0	0
Proposed Net Budget	65,687	80,626	109,739	136,085	164,576
Expenditures Budget - Change by Year		11%	16%	13%	13%
Proposed Net Budget - Change by Year		23%	36%	24%	21%

Summary of Proposed 2023 Budget and 2024-2026 Forecasts (\$000s)

Description	2022 Approved Budget	2023 Proposed Budget	2024 Forecast	2025 Forecast	2026 Forecast
Labour & Benefits	9,504	11,535	21,725	32,068	37,135
Operational Costs	63,104	69,273	77,412	87,585	100,200
Facility, IT and Support Costs	0	0	0	0	0
Transfers to Reserves & Reserve Funds	140,089	154,390	174,820	190,910	213,060
Total Gross Expenditures	212,697	235,198	273,957	310,562	350,395
Total Revenues	(88,266)	(89,346)	(89,319)	(89,280)	(89,277)
Transfers from Reserves & Reserve Funds	(58,744)	(65,226)	(74,899)	(85,198)	(96,542)
Total Net Expenditures	65,687	80,626	109,739	136,085	164,576

Reserves & Reserve Funds

Continuity Schedule of Reserves & Reserve Funds (\$000s)

Reserves & Reserve Funds	Projected Balance Dec 31, 2022	2023 Projected Contributions	2023 Projected Transfers	2023 Projected Interest	Projected Balance Dec 31, 2023
Obligatory Reserves & Reserve Funds					
DC - By-law Enforcement	(3,113)	350	0	(55)	(2,819)
DC - Recreation & Parks Development	64,163	24,826	(41,618)	947	48,318
DC - Library	9,336	2,322	(701)	219	11,176
DC - Hershey Debt	0	188	(188)	0	0
DC - Development Related Studies - Discounted	978	687	(888)	16	794
DC - Fire Services	(2,587)	3,566	(53)	19	944
DC - Transit	14,065	9,527	(3,650)	399	20,342
DC - Roads and Related Infrastructure	79,841	45,631	(34,741)	1,815	92,545
DC - Public Works Build & Fleet	14,332	2,049	(495)	318	16,204
DC - Stormwater Management	32,484	330	(5,059)	555	28,310
DC - LAC	0	126	(126)	0	0
DC - City Holding	120	0	0	2	122
DC Appeal - Residential	2,773	0	0	55	2,829
DC Appeal - Industrial	416	0	0	8	424
DC Appeal - Non - Industrial	360	0	0	7	367
Total Development Charges	213,168	89,602	(87,518)	4,305	219,556
CIL Parking Section 40	9,395	1,126	(481)	276	10,316
Total CIL Parking Section 40	9,395	1,126	(481)	276	10,316
CIL Parkland Section 42	43,151	19,761	(17,020)	1,262	47,154
Total CIL Parkland Section 42	43,151	19,761	(17,020)	1,262	47,154
Section 37 Bonus Zoning	14,668	0	0	403	15,072
Total Bonus Zoning	14,668	0	0	403	15,072
Provincial Gas Tax Reserve Fund	34,489	18,932	(18,500)	960	35,882
Total Provincial Gas Tax	34,489	18,932	(18,500)	960	35,882
Canada Community-Building Fund Reserve Fund - Association of Municipalities Ontario	16,308	23,881	(31,714)	233	8,708
Canada Community Building Fund Reserve Fund - Region	39,905	19,821	(27,849)	877	32,754
Total Canada Community- Building	56,213	43,702	(59,563)	1,110	41,461
Mississauga Rapid Transit Reserve Fund	112	0	0	3	115
Provincial Transit Grant Reserve Fund	34	0	0	1	35
MoveOntario 2020	(190)	0	0	(5)	(195)
Metrolinx Bikelinx Reserve	2	0	0	0	2
Total Provincial Public Transit	(41)	0	0	(1)	(42)

Reserves & Reserve Funds	Projected Balance Dec 31, 2022	2023 Projected Contributions	2023 Projected Transfers	2023 Projected Interest	Projected Balance Dec 31, 2023
Federal Public Transit Reserve Fund	53	0	0	1	55
Total Federal Public Transit	53	0	0	1	55
Safe Restart Municipal Reserve	0	0	0	0	0
Safe Restart Transit Reserve Fund	0	0	0	0	0
Total Safe Restart	0	0	0	0	0
Total Obligatory Reserves & Reserve Funds	371,096	173,122	(183,082)	8,317	369,453
Discretionary Reserves & Reserve Funds					
Fiscal Stability Reserve	57,730	2,456	(1,181)	0	59,006
Elections Reserve	756	950	(227)	0	1,479
Building Revenue Stabilization	25,083	0	0	0	25,083
DC Incentive Reserve	2,265	0	(69)	0	2,195
Reserve for the Arts	2,287	295	(315)	0	2,267
Winter Maintenance Reserve	9,528	0	(1,200)	0	8,328
Tourism Mississauga Reserve	13,917	0	(920)	0	12,997
Stormwater Fiscal Stability Reserve	5,371	0	0	0	5,371
Total Reserves	116,937	3,701	(3,912)	0	116,726
Contribution - Capital and Maintenance	13,500	188	0	376	14,065
Contributions - Sidewalks	466	0	(50)	11	428
Contributions - Traffic Signals	3,649	0	(560)	85	3,174
Contributions - Tree Planting	8,077	0	(600)	206	7,683
Developer Contributions - Parks	2,069	0	(500)	43	1,612
Developer Contributions - Bike Lanes	380	0	(40)	9	349
Developer Contributions - LRT Streetscape	3,066	0	0	84	3,150
Developer Contribution - Stormwater Reserve	2,647	0	0	73	2,720
Developer Contribution - Public Art	149	0	(450)	(8)	(309)
Contribution - Paramount Loan Receivable	(3,310)	0	0	0	(3,310)
Developer Contributions - Trans To 3rd Party	370	0	0	10	380
Total Developer Contributions	31,064	188	(2,200)	890	29,942
Employee Benefits	30,208	3,085	(7,612)	706	26,388
Total Employee Benefits	30,208	3,085	(7,612)	706	26,388
Insurance - Transit Fleet	(3,541)	0	(2,902)	(177)	(6,620)
Insurance - Transit Accident Benefits	7,828	0	(506)	201	7,524
Insurance - Corporate Fleet	(1,384)	0	(382)	(49)	(1,815)
Insurance - Property	205	0	(282)	(2)	(79)
Insurance - Municipal Liability	10,124	0	(1,950)	225	8,398
Insurance - Crime & Bond	402	0	(275)	3	130

Reserves & Reserve Funds	Projected Balance Dec 31, 2022	2023 Projected Contributions	2023 Projected Transfers	2023 Projected Interest	Projected Balance Dec 31, 2023
Insurance - Boiler & Machinery	1,031	0	0	28	1,059
Insurance - Errors & Omissions	3,201	0	(152)	84	3,133
Insurance - Environment	1,072	0	(219)	23	876
Insurance Reserve Fund	23,051	1,337	0	671	25,058
Total Insurance	41,987	1,337	(6,667)	1,008	37,665
Lot Levy - Fire	0	0	0	0	0
Lot Levy - Transit	2,683	0	0	74	2,757
Lot Levy - Library	13,206	0	0	363	13,570
Lot Levy - Community Centre	7,396	0	0	203	7,599
Lot Levy - Arenas/Outdoor Ice	14,200	0	0	390	14,590
Lot Levy - Pools	7,600	0	0	209	7,809
Lot Levy - Major Storm Improvement	20,575	0	0	566	21,141
Lot Levy - Engineering Other Levy Unallocated	0	0	0	0	0
Lot Levy - Major Watercourses - Unallocated	3,848	0	0	106	3,954
Total Lot Levy	69,509	0	0	1,911	71,420
Parking Meter Revenues	299	0	0	8	307
Courtneypark Artificial Turf and Synthetic Track Reserve Fund	1,137	121	0	35	1,292
Aircraft Noise Warning Sign	264	0	0	7	271
Automated Enforcement Reserve Fund	31	2,001	0	56	2,088
Main Street Revitalization	14	0	0	0	14
BraeBen (Britannia Hills) Golf Course Reserve Fund	7	0	0	0	7
Municipal Accommodation Tax Tourism	11,701	4,920	(2,674)	384	14,330
Paramount Ticket Surcharge Reserve Fund	313	157	0	13	483
LAC - Capital Improvements	767	187	(15)	26	965
COVID-19 Recovery Funding for Municipalities Program Reserve Fund	0	0	0	0	0
Mississauga Garden Park Development Reserve Fund	280	0	0	8	288
Mississauga Garden Park Maintenance Reserve Fund	110	0	0	3	113
Benares House Endowment	198	0	0	5	203
EDAC (Economic Development Advisory Council)	25	0	0	1	26
Loyola Artificial Turf Soccer Field and Track Reserve Fund	1,232	135	0	38	1,405
Clarkson Park Artificial Turf Field & Track	67	50	0	3	120
Special Care for Animals and Resources Fund (SCARF)/Animal Control Donations	42	0	0	1	44

Reserves & Reserve Funds	Projected Balance Dec 31, 2022	2023 Projected Contributions	2023 Projected Transfers	2023 Projected Interest	Projected Balance Dec 31, 2023
Donations - Vic Johnston Redevelopment	256	0	0	7	263
Donations - Stroke Breakers	4	0	0	0	4
Enterprise Centre	156	0	(143)	0	14
Gymnastics Mississauga Capital Equipment	43	20	0	2	65
Affordable Housing Reserve Fund	7,309	0	0	201	7,510
LAC - Program Initiatives	0	0	0	0	0
Total Other	24,254	7,591	(2,832)	798	29,811
Stormwater Capital Reserve Fund	36,782	23,110	(35,853)	661	24,700
Stormwater Pipe Reserve Fund	29,563	10,100	(8,248)	864	32,279
Debt Management Reserve Fund - Stormwater Capital	613	0	0	17	630
Total Stormwater	66,959	33,210	(44,101)	1,542	57,610
Capital Reserve Fund	156,705	139,500	(161,192)	37,129	172,142
Tax Funded Planning and Studies	0	700	(544)	4	160
Debt Management Reserve Fund - Tax Capital	8,330	0	(98,037)	(2,467)	(92,174)
2009 Special Project Capital Reserve Fund	141	0	0	4	145
Emerald Ash Borer Reserve Fund	4,481	4,600	(4,620)	123	4,584
Energy Rebate Reserve Fund	186	0	0	5	191
Public Safety Fire Program Reserve Fund	(14,732)	20,068	(21,109)	(434)	(16,206)
NW Park Pool Reserve Fund	5,515	2,177	(2,164)	152	5,680
Special Holding Reserve Fund	4,540	1,400	0	0	5,940
Total Tax	165,167	168,445	(287,666)	34,516	80,461
Total Discretionary Reserve & Reserve Funds	546,084	217,557	(354,989)	41,371	450,023
Total Reserves & Reserve Funds	917,180	390,680	(538,071)	49,688	819,477

2023 projected contributions and expenditures include the impact of the three per cent Capital Infrastructure and Debt Repayment Levy.

December 31, 2022 balances may change due to a year-end review of reserve and reserve fund targets and actual balances according to reserve and reserve fund management policy.

Reserve & Reserve Fund Purposes

Name	Purpose
2009 Special Project Capital Reserve Fund	Provides one-time funds for special capital projects throughout the City
Affordable Housing Reserve Fund	Provides funds for the implementation of Making Room for the Middle and other Affordable Housing strategies
Aircraft Noise Warning Sign Reserve Fund	Consists of contributions from developers for aircraft noise warning signs

Name	Purpose
Automated Speed Enforcement Reserve Fund	Revenues received from the Automated Speed Enforcement Program to be used for related costs and future road safety initiatives
Benares House Endowment Reserve Fund	Funding conveyed to the City to be used for Benares House improvement/maintenance work
Britannia Hills Golf Course Reserve Fund	Provides funds for the construction and maintenance of the Britannia Hills Golf Course
Canada Community-Building Fund Reserve Fund - Region Portion	Revenues received from the Region of Peel (federal gas tax funding) support local capital infrastructure priorities such as roads, transit, recreation, and culture
Canada Community-Building Fund Reserve Fund - City Portion	Revenues received from the federal government's Canada Community-Building Fund (federal gas tax) support local capital infrastructure priorities such as roads, transit, recreation, and culture
Community Benefits Charge Reserve Fund	Funds received from developers as per an agreement(s) related to a rezoning application for increases in height and/or density in the City in accordance with the Official Plan and the Bonus Zoning Corporate Policy. This reserve fund refers to funds collected under S.37 of the <i>Planning Act</i> , R.S.O. 1990, c. P.13 prior to Bill 108 and Bill 197 coming into force. Per the new legislation, the City enacted a new Community Benefits Charge By-law in June 2022 and has opened an associated separate reserve fund for related funds
Cash in lieu (CIL) of Parking Reserve Fund (or Payment in lieu of Off- and On-Street Parking Reserve Fund)	Pursuant to the <i>Planning Act</i> , R.S.O., 1990, c. P. 13, as amended, Section 40, monies received when an exemption to provide parking is granted to a building owner or occupant (i.e., payment is made to the municipality in lieu of providing parking) are to be set aside in this reserve fund
Cash in lieu (CIL) of Parkland Reserve Fund (or Parkland Dedication Reserve Fund)	Pursuant to the <i>Planning Act</i> , R.S.O. 1990, c. P. 13, as amended, monies received in lieu of parkland dedication are to be set aside in this reserve fund and are to be used for parkland acquisition and other recreational purposes
Clarkson Park Artificial Turf Field & Track Reserve Fund	Provides funds for the replacement and future maintenance of the Clarkson Park artificial turf, synthetic track and the related equipment
COVID-19 Recovery Funding for Municipalities Program Reserve Fund	Holds funding for the COVID-19 Recovery Funding for Municipalities program (part of the joint federal-provincial Safe Restart Agreement) used to address priority COVID-19 operating costs and pressures in 2021. To be accessed to support any future COVID-19 operating costs and pressures
Courtneypark Artificial Turf and Synthetic Track Reserve Fund	Provides funds for the replacement and future maintenance of the Courtneypark artificial turf, synthetic track and the related equipment
Debt Management Reserve Fund - Tax Capital	Debt surplus funds to be reallocated for future debt projects or to reallocate funding where a deficit exists on similar projects
DC Incentive Reserve	Provides funds for the implementation of an incentive program for eligible non-profit developments
Developer Contributions Reserve Funds	Consists of contributions for specific municipal infrastructure collected as a condition of land development approvals

Name	Purpose
Development Charges Reserve Funds	Pursuant to the <i>Development Charges Act</i> , 1997, S.O. 1997, c. 27, as amended, monies collected under the Act shall be placed into a separate reserve account for the purpose of funding growth-related net capital costs for which the development charge was imposed under the Development Charges By-law
Donations – Stroke Breakers Reserve Fund	Donations to be used for 'Sauga Stroke Breakers program, a partnership program with Trillium Health Centre, Credit Valley Hospital and the City of Mississauga with sponsorship from the Mississauga Central Lions Club
Donations - Vic Johnston Redevelopment Reserve Fund	Captures donations from the Vic Johnston Community Centre community to repay a special purpose loan (20 years) made by the City for arena renovation
Economic Development Advisory Council (EDAC) Reserve Fund	Funds are used for any events or marketing materials that may be required and are billed on an as-needed basis; EDAC consists of business and education leaders who are selected by the Mayor to advise the Economic Development Office on business and education needs
Emerald Ash Borer Reserve Fund	Dedicated for costs incurred in the Emerald Ash Borer Program; funds are collected through the operating budget
Employee Benefits Reserve Fund	Provides funds related to Early Retirement, Vacation Pay, Group Insurance Benefits, Sick Leave and Workplace Safety and Insurance Board
Energy Rebate Reserve Fund	Provides a mechanism whereby funds received as a result of applying for energy rebates can subsequently be used for new energy-efficiency projects
Enterprise Centre Reserve Fund	Established to fund any annual deficit and collect any annual surplus for the Enterprise Centre
Federal Public Transit Reserve Fund	Revenues are intended to support expenditures for municipal public transportation services
Fiscal Stability Reserve	Provides funds for unforeseen or uncertain liabilities and contingencies such as labour settlements, assessment appeals, legal settlements, commitments and commodities
Gymnastics Mississauga Capital Reserve Fund	Funds a portion of the major capital equipment replacement costs projected over the next 10 years
Insurance Reserve Funds	Provides funds for losses, damages, costs and expenses as incurred by or assessed to the City from time to time, through insurance claims. Provides funds for actuarial services to establish the appropriate level for funds
LAC Capital Improvements Reserve Fund	Provides funds for Capital Improvements at the Living Arts Centre
LAC Program Initiatives Reserve Fund	Provides funds for Program Initiatives at the Living Arts Centre

Name	Purpose
Lot Levy – Development Reserve Funds	Provides funds required to service growth in the City, including but not limited to municipal infrastructure such as municipal highways, recreational facilities, fire stations and equipment, libraries and land. These reserve funds consist of funds collected under lot levy policies in effect prior to 1991
Loyola Artificial Turf Soccer/Football Field and Track Reserve Fund	Provides funds for the replacement and future maintenance of the Loyola artificial turf soccer/football field, synthetic track and the related facilities and equipment
Main Street Revitalization Reserve Fund	Provides funds for the City's share of the provincial funding for eligible projects included in Ontario's Main Street Revitalization Initiative
Metrolinx Bikelinx Reserve Fund	Provides funds for the purchase and installation of bicycle racks on transit vehicles and secured and safe bicycle parking
Mississauga Garden Park Development Reserve Fund	Provides funds solely for the purpose of the Mississauga Garden Park Development
Mississauga Garden Park Maintenance Reserve Fund	Provides funds for the long-term maintenance costs of the Mississauga Garden Park
Mississauga Rapid Transit (Mississauga Transitway) Reserve Fund	Provides for the construction and maintenance of the Mississauga Transitway busway system and services
MoveOntario 2020 Higher- Order Transit Reserve Fund	Funds to be used for the MoveOntario 2020 Dundas and Hurontario Higher-Order Transit Corridor Development
Municipal Accommodation Tax Tourism Projects Reserve Fund	Funds to be used for Council-directed tourism projects and activities
NW Park Pool Reserve Fund	Captures the yearly budget contribution and the yearly debt expense for the NW Park Pool, also known as Churchill Meadows Pool
Paramount Ticket Surcharge Reserve Fund	Captures the \$1 surcharge for tickets at Paramount Fine Foods Centre; the surcharge funds capital replacement costs at the Centre
Parking Meter Revenues Reserve Fund	Holds funds generated by surplus parking meter revenues. This fund can be used for future parking related projects
Provincial Gas Tax Reserve Fund	Pursuant to a Letter of Agreement Dated October 22, 2004 between the City of Mississauga and the Province of Ontario represented by the Minister of Transportation, monies received by the City under the Provincial Dedicated Gas Tax Funds for Public Transportation Program shall be placed into a dedicated gas tax reserve fund to be used only in accordance with the Guidelines and Requirements of the Program and the Letter of Agreement
Provincial Transit Grant Reserve Fund	Provincial funding provided to improve and expand public transit
Public Safety Fire Program Reserve Fund	Provides funding for increased service levels, construction and operating costs related to new fire stations in the city
Reserve for the Arts	Provides funds to support the arts in Mississauga

Name	Purpose
Reserve for Building Revenue Stabilization	Provides for sufficient funds to continue funding the operating and capital costs associated with the building permits and development fees provision processes, which can be affected by fluctuating development
Reserve for Elections	Provides for the cost of holding municipal elections. Funded by annual contributions to the reserve from the operating budget
Reserve for Winter Maintenance	Provides funds for stabilizing the City's winter maintenance program. Operating surplus monies from this program may be placed in this reserve
Safe Restart Municipal Reserve	Holds joint federal-provincial government COVID-19 funding that was provided upfront to the City in order to address operating costs and pressures
Safe Restart Transit Reserve Fund	Holds joint federal-provincial government COVID-19 funding to address transit-related financial impacts and costs
SCARF/Animal Control Donations Reserve Fund	Provides funds from donations to Animal Control Services (Special Care For Animals and Resources Fund)
Special Holding Reserve Fund	Holds surplus funds transferred in as part of the City's 2020 year-end accounting activities
Stormwater Capital Reserve Fund	Provides funds from capital projects for stormwater infrastructure including: study, design or construction of any stormwater public works; acquisition or expropriation of land required for stormwater purposes; acquisition of vehicles for stormwater purposes; and payment of debt charges of the Corporation for any stormwater aforementioned purposes
Stormwater Debt Management Reserve Fund	Holds unused debt-funded monies from stormwater projects. These monies can be used for future stormwater projects
Stormwater Developer Contribution Reserve Fund	Consists of contributions for specific municipal infrastructure collected as a condition of land development
Stormwater Development Charges Reserve Fund	Provides funding for growth-related Stormwater capital projects
Stormwater Fiscal Stability Reserve	Provides funds for unforeseen situations directly related to Stormwater and Stormwater billing services delivered by the Region of Peel on behalf of the City of Mississauga
Stormwater Major Storm Improvement Reserve Fund	This reserve fund consists of funds collected under lot levy policies in effect prior to 1991, and reflects current liabilities. When an organization develops land related to the lot levies agreement in which the Stormwater payments were waived, the relevant amount of the current DC rates is transferred from the Stormwater Major Storm Improvement Reserve Fund to the Stormwater Development Charges Reserve Fund

Name	Purpose

Stormwater Major Watercourse Unallocated Reserve Fund This reserve fund consists of funds collected under lot levy policies in effect prior to 1991, and reflects current liabilities. When an organization develops land related to the lot levies agreement in which the Stormwater payments were waived, the relevant amount of the current DC rates is transferred from the Stormwater Major Watercourse Unallocated Reserve Fund to the Stormwater Development Charges Reserve Fund

Stormwater Pipe Reserve Fund

Provides funds for capital projects for stormwater pipe infrastructure including: study, design or construction of any stormwater pipe public works; acquisition or expropriation of land required for stormwater pipe purposes; acquisition of vehicles for stormwater pipe purposes; and payment of debt charges of the Corporation for any stormwater pipe aforementioned purposes

Tourism Mississauga Reserve Funded by the Municipal Accommodation Tax; to promote Mississauga as a tourism destination

Tax Capital Reserve Fund

Provides funds for capital projects including:

- the study, design, construction or improvement of any municipal public works
- the acquisition or expropriation of land required for municipal purposes
- the acquisition of vehicles or equipment for municipal purposes
- the payment of debentures of the Corporation for any of the aforementioned purposes

Tax Funded Planning and Studies Reserve

Provides funding for various studies such as master plans and other action plans

Reserve & Reserve Fund Transfers

Transfer from Operating Program	Amount (\$)
To the Tax Capital Reserve Fund	139,374,220
To the Stormwater - Capital Reserve Fund	23,109,608
To the Public Safety Fire Program Reserve Fund	20,068,001
To the Stormwater - Pipe Reserve Fund	10,100,000
To the Municipal Accommodation Tax Reserve Fund	4,919,520
To the Emerald Ash Borer Reserve Fund	4,600,000
To the Employee Benefits Reserve Fund	3,085,000
To the Fiscal Stability Reserve Fund	2,456,400
To the NW Park Pool Reserve Fund	2,176,656
To the Automated Enforcement Reserve Fund	2,000,878
To the Tax-Special Holding Reserve Fund	1,400,000
To the Insurance Reserve Fund	1,336,800
To the CIL Parking Reserve Funds	1,125,811
To the Elections Reserve Fund	950,000
To the Reserve for the Arts	295,000
To the LAC Capital Improvements Reserve Fund	187,400

Transfer from Operating Program	Amount (\$)
To the Paramount Ticket Surcharge Reserve Fund	157,088
To the Loyola Park Turf/Track Reserve Fund	135,164
To the Courtneypark Turf/Track Reserve Fund	121,088
To the Clarkson Park Turf/Track Reserve Fund	50,000
To the Gymnastics Mississauga Capital Reserve Fund	20,000
Total	217,668,634

The following transfers to and from reserves and reserve funds will be based on actual expenditures throughout 2023, as well as the overall health of the reserve or reserve fund:

- Arts and Culture initiatives
- Assessment appeals and tax cancellation charges
- Parking-related revenues and expenditures
- Employee benefits (early retirement, group benefits, sick leave payments, workers' compensation payments, Long Term Disability Administrative Services Only (LTD ASO) and other labour-related expenses
- Economic Development Office, Project Management Support Office and the Economic Development Office for transfers such as Mississauga Business Entrepreneur Centre initiatives, project support training and energy rebates
- Insurance claims and premiums
- Maintenance for Britannia Hills Golf Course, Mississauga Garden Park Development, CIL Parking, Courtneypark Track/Turf, Loyola Track/Turf, and Clarkson Track/Turf
- Recreation, including rentals and various activities
- Donations transfers to reserves or reserve funds, as appropriate based on when donation funding is to be used
- One-time costs associated with reviews, studies, master plans, election-related expenditures, and employee survey
- Ongoing transit (bus shelter) advertising
- Variances to expenditure or revenue budgets where a stabilization reserve is available for this purpose (e.g., winter maintenance, building revenue, elections)
- Transfers to operating with respect to Provincial Gas Tax-funded transit expenses
- Municipal Accommodation Tax and Tourism Mississauga
- Transfers to and from operating with respect to Public Safety Fire Program, Churchill Meadows Pool (also known as NW Park Pool) and Automated Speed Enforcement
- Transfers of surplus Places of Religious Assembly grant budget to the Special Holding Reserve Fund, and transfers from the Special Holding Reserve Fund to DCs as required to accommodate discretionary DC exemptions

- Surplus created in cost centres as a result of capital chargebacks, to be transferred back to the affected reserve fund
- Transfers with respect to the Emerald Ash Borer Program
- Transfers to and from the Stormwater Fiscal Stability Reserve will be based on actual amounts incurred

Debt-funded Projects

The City determines the total amount of debt that can be issued and then identifies which capital projects are eligible for debt funding. This in turn relieves pressure on the Tax Capital Reserve Fund. The table below provides a summary of all 2023 capital projects fully or partially funded from debt.

Project Number	Project Name	Amount of Debt Funding (\$000s)	Asset Life (years)
TWTR002752	Transit Bus Acquisitions - Hybrid Replacement	22,340	12
TWMR00162	Hurontario Light Rail Transit Implementation - Corridor Enhancements	6,500	20
CMRC00086	Carmen Corbasson CC Redevelopment	5,310	40
CMRC009997	Paramount Fine Foods Centre Sportsplex Gym Addition - 905 Raptors	5,150	40
CPFP008931	Office Space Strategy Design & Construction	5,000	40
CMRC009997	Paramount Fine Foods Centre Main Bowl Rehabilitation	4,990	40
CMFS00133	Fire Vehicles Replacement	4,000	15
CPFP008938	Clarkson Works Depot Main Building Renovation	3,619	20
CMFS000149	Fire Station 108 Renovation	3,600	40
CMFS008238	Fire Station 102 Renovation	3,600	40
TWMR07114	Downtown Transitway Connection and Terminal	3,509	50
TWOE00301	Vehicle & Equipment Replacement	3,291	10
TWTR009589	Driver Assault Barriers	3,000	10
CPFP008934	Animal Services Centre - Interior Renovation	2,000	20
CPFP008950	Fire Alarm, Stand Pipe and Sprinkler Renewal	1,980	20
TWTR002753	Transit Bus Maintenance	1,626	12
TWTR009980	Operator Washroom - Burnhamthorpe Layby	1,500	25
TWMR08264	Lakeshore Bus Rapid Transit	1,370	50
CMPF007077	Trail Reconstruction - Various Community Parks	1,325	20
CPFP008950	Mechanical Systems Renewal	1,243	20
TWTR008268	Enhanced Stop Amenities for Priority (Express) Bus Corridors	1,177	20
TWMR08265	Dundas Bus Rapid Transit	1,110	50
CPFP008946	LAC Roof Renewal	1,090	20
CMLS00059	Central Library Redevelopment	1,080	40
TWMR00047	Goreway Drive Grade Separation	590	50
Total		90,000	

Glossary

2023-2026 Business Plan & 2023 Budget



Glossary

This glossary provides descriptions for terms used in the City of Mississauga Business Plan & Budget, and also for general finance and administration terms the City uses.

Term	Acronym	Description
Accrual basis of accounting		A financial accounting method in which revenue and expenses are recorded when a transaction occurs rather than when money is exchanged. The City of Mississauga's budget is prepared using the cash basis of accounting, which recognizes financial transactions when money is exchanged. Reconciliations of the cash-basis expense and revenue budgets to an accrual basis of accounting is provided in Volume III of the Business Plan & Budget document
Advertising & Promotion		Cost for advertising on social media and in newspapers and journals for tenders, public notices, special events, job vacancies, and City services, and cost of other promotional expenses
Alectra		Electricity utility and distributor for the City of Mississauga. The City of Mississauga is a 90 per cent shareholder of Enersource Corporation, which in turn holds a 29.57 per cent interest in Alectra
Allocations		In Operating Overview tables in Volume III, Allocations refers to the costs of internal services provided by Facilities & Property Management and Information Technology that are allocated to other service areas.
Amortization		Accounting process of allocating cost less residual value of a tangible capital asset to operating periods as an expense over the asset's useful life in a rational and systematic manner appropriate to its nature and use; "depreciation" is another commonly used term
Annualization		To change a partial year's cost into the cost of a full year of operation
Appropriation		Amount of money devoted to a special purpose

Term Acronym Description Final budget document approved by Council Approved Budget vote. The final budget shows any adjustments to the originally proposed budget that have been required Council as a result of its deliberation Assessment Nominal value assigned by the provincial Municipal Property Assessment Corporation (MPAC) to each property in the province as a basis for property taxation Assessment ARB Independent adjudicative tribunal established Review Board under the Assessment Act, with a mandate to hear appeals about property assessment and classification. The ARB receives appeals on property assessments and property taxes Assessment Roll Record of taxable persons and property in a jurisdiction; prepared by MPAC and used as the basis of determination of property taxes Balanced Budget The Municipal Act, Section 290 sets out that a municipality's estimated revenues are to be equal to the estimated expenses with reserves and reserve fund adjustments to determine a property tax levy Benchmarking Exercise whereby one organization's results are compared to those of a comparable organization based on similar methods of calculation Bonus Zoning The planning tool, authorized by Section 37 of the Planning Act, which enables municipalities to secure Community Benefits through Section 37 Agreements in conjunction with a rezoning that permits increased height and/or density over and above existing planning permissions. Through Bonus Zoning the owner/developer and the community share in the increased value of the development Budget Planned revenues and expenditures for a specified time period

deliberate the Budget

Standing committee of Council established to

Budget Committee

Term Acronym Description **Budget Requests** Major initiatives to provide for growth, enhanced **BRs** service levels, new service and efficiencies. These are requests above existing service levels. BRs provide descriptions of the costs and benefits of proposed initiatives to assist Council in making informed decisions (see also New Initiatives) **Bus Rapid Transit BRT** Bus Rapid Transit is bus-based transit that delivers fast and efficient service that may include dedicated lanes, transitways, traffic signal priority, off-board fare collection, elevated platforms or enhanced stations (source: U.S. Federal Transit Administration) **Bus Shelter** Shelter provided at a bus stop or station for the comfort and weather protection of waiting passengers **Bus Stop** Designated point along a route identified by a special sign at which a bus stops for passenger boarding and alighting; may be of the "compulsory stop" or "request stop" type By-law Municipal, local or corporate rule or regulation Canada Formerly the federal Gas Tax Fund, provides Communitymunicipalities with funding to support local **Building Fund** infrastructure priorities Canadian Urban CUTA Organization that collects data and acts as the Transit Association voice for enhancing the public transit industry in Canada Capital (specifically Budgetary term for money received for or spent in a municipal on the acquisition or construction of fixed assets such as land, roads, buildings and equipment context) Capital Budget or Multi-year program adopted by Council Capital Plan comprised of an approved capital program for the current year and a planned program for the succeeding nine years. The multi-year plan covers longer-term and one-time expenditures for capital assets. Projects in the 10-year annual forecast advance from year to year Results in the acquisition of an asset of a Capital Expenditure/ permanent nature or improves an existing asset. Project extending the useful life of such an asset

Term Acronym Description Cash basis of A financial accounting method in which revenue accounting and expenses are recorded when money is actually exchanged. The City of Mississauga Business Plan & Budget is prepared using the cash basis of accounting. A reconciliation of the cash-basis budget to the accrual basis of accounting is provided in the Business Plan & Budget document Cash in lieu CIL Term for revenue received in lieu of something else: for example, parkland and parking City Corporation of the City of Mississauga Communication In Operating Overview tables in Volume III, Costs Communications Costs refers to expenses for the City's telephone system, long distance calls, maintenance of the base radio stations and fax charges, as well as postage charges for the distribution of City mail CBC Community Charges imposed against land by by-law to pay Benefits Charges for the capital costs of facilities, services and matters required because of (re)development of at least five storeys at or above ground and 10 new or additional residential units Appropriation of funds available to cover Contingency unforeseen events that occur during the fiscal year Contractors & In Operating Overview tables in Volume III, Professional Contractors & Professional Services refers to the Services cost of services which have been purchased on a contract basis such as road maintenance, tree planting, and snow removal, as well as cost of professional and consulting services such as auditors, architects, and consultants Cost Expense for resources required for a business program, product, activity or service to produce an output Council Main elected governing body for the City of Mississauga, comprised of the Mayor and 11 Councillors

Term Acronym Description Debenture (or Medium- to long-term debt instrument used to debt) borrow money for a capital project at a fixed rate of interest. Also known as debt, or debt financing Debt Charges Amount of principal and interest payments on borrowed funds Debt Repayment Principal and interest payments necessary to retire debentures issued for City purposes Deficit Excess of liabilities over assets, or expenditures over revenues Department Head Commissioner of any City department Developer Monies collected from developers for specific Contributions municipal infrastructure to be constructed by the City (for example, traffic signals, tree planting and sidewalks) DC Development Fees collected by the City from developers, Charges generally at the time a building permit is issued, to pay for the cost of the infrastructure required to provide municipal services (for example, roads, transit, community centres, and fire stations) to support a growing population and employment base DCA Development The Development Charges Act, 1997 and its Charges Act regulations lay out Ontario's regulatory and legislative framework for municipalities for the collection of Development Charges The digital divide refers to the gap between Digital Divide people who have access to modern information and communications technology and those who do not Donations & Cash or in-kind, from individuals and Contributions organizations Removal of excess surface water or ground water Drainage from land by means of surface or subsurface drains

Term Acronym Description Dredging Removal of accumulated sediments and/or deposits to improve water quality and/or flow capacity; typically performed to improve water quality of stormwater management facilities or increase flow capacity of watercourses Economic Cost-of-living wage/salary adjustment Adjustment Enersource Enersource is a company with its principal business activities being to hold the shareholders' equity interest in Alectra, receive dividends from Alectra, service its debt and distribute dividends to its shareholders annually. The City is a 90 per cent shareholder in Enersource Environmental FΑ Mandated study/review of the impact public sector undertakings, usually infrastructure, will Assessment have on the environment ePlans An electronic processing system for the submission and review of plans and documents for building permits, site plan approvals and preapplication meetings for planning applications. Customers can upload or track plans from anywhere at any time Equipment Costs & In Operating Overview tables in Volume III, Maintenance Equipment costs are tangible property costs Agreements other than land or buildings that are used in the operations of the City's day-to-day business. Maintenance agreements refers to preventative maintenance agreements that the City holds with external vendors Erosion Removal of soil or rock fragments by the action of water, wind, ice, gravity, or other geological agents, whether naturally occurring or acting in conjunction with or promoted by man-made activities or effects Exemption (Legal) Freedom from payment of a stormwater fee (Stormwater) based on legal authority of property owner

Freedom from payment of a stormwater fee

City's stormwater management system

based on the drainage of a property outside the

Exemption

(Technical)

(Stormwater)

Term Acronym Description **Expenditures** Disbursement of appropriated funds to purchase goods and/or services; designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays **Express Service** Operates between widely separated points with no, or only a few, intermediate stops; most (transit) common applications include pick-up at a small number of suburban stops, travel to a commercial centre on a freeway and drop-off at a terminal or a small number of closely spaced stops in a commercial centre Fare Required payment for a ride on a passenger vehicle Finance Other In Operating Overview tables in Volume III. Finance Other refers to a variety of expenses including bank fees, insurance premiums, and registry searches Fines Revenue received from the payment of penalties and fines Fire Protection and FPPA Provincial legislation that outlines the municipal Prevention Act responsibilities for fire protection services Fiscal Year Period for which budgets are prepared and financial records are maintained; the fiscal year for the City of Mississauga is January 1 to December 31 Fleet Total number of vehicles owned by specific Service Areas (e.g., Transit, MFES) Also refers to total number of vehicles owned by the City Flood Relief Planning, design, construction, operation, maintenance and renewal of infrastructure to manage peak stormwater runoff rates to mitigate the potential and severity of flooding impacts on downstream property and persons Flooding Storm event where stormwater covers or

submerges a place or area, and places people,

property and/or infrastructure at risk

Term	Acronym	Description
Freedom of Information	FOI	Requests can be submitted to the City for information under the Ontario Municipal Freedom of Information and Protection of Privacy Act. These requests are referred to as FOI requests. The City must comply with these requests while also protecting the personal information and privacy entrusted to it
Fringe Benefits		Statutory or supplementary plans to which employees may be entitled including Employment Insurance, pension, medical or dental benefits
Full-time Equivalent	FTE	Unit of measure of staffing, equivalent to that produced by one person working full-time
Fund Accounting		Accounting system emphasizing accountability rather than profitability; "fund" is a complete set of accounts set up in separate records and providing separate and distinct reports
G	As used in 3G, 4G, 5G	"G" stands for "generation" in telecommunications, and refers to mobile networks: e.g., 5G means generation number five
Gas Tax		Share of provincial and federal gas tax that is transferred to municipalities to fund public transit and other infrastructure. The federal Gas Tax Fund is now known as the Canada Community- Building Fund
General Revenue Fund		Fund used to account for all revenues and resources which are not otherwise accounted for separately; includes revenues which are unrestricted in use, such as general taxation revenue of a municipality, and revenues earmarked for specific uses but not segregated
Generally Accepted Accounting Principles	GAAP	Nationally recognized uniform principles, standards and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity.
Geographic Information System(s)	GIS	Geographic Information Systems (GIS) are designed to map, store, manipulate and display data relating to locations on Earth's surface. Common applications are land inventories, urban planning, and environmental and resource management (source: thecanadianencycopedia.ca)

Term	Acronym	Description
Global Positioning System	GPS	A system that uses satellites and radio signals to establish something's position on planet Earth
GO Transit	GO	Regional public transit service with distinctive green and white trains and buses serving a population of more than seven million across more than 11,000 square kilometres for the Greater Toronto/Hamilton Area, Kitchener-Waterloo, Newcastle, Peterborough, Orangeville, Barrie, Beaverton, and Niagara Falls
Government Finance Officers Association	GFOA	Professional association of state/provincial and local finance officers in the US and Canada dedicated to sound management of government financial resources
Grant		A contribution given by a government or organization to support a particular function, service, or program
Greater Toronto Airports Authority	GTAA	Organization that operates Toronto Pearson International Airport
Greater Toronto Area	GTA	Comprises the Municipality of Metropolitan Toronto and the four surrounding regional municipalities of Durham, Halton, Peel, and York; covers approximately 7,200 square kilometres and contains a total of 30 local-level municipalities
Greater Toronto & Hamilton Area	GTHA	Comprises the GTA plus the city of Hamilton and its immediate area
Greenhouse Gases	GHG	Gases in Earth's atmosphere that trap heat
Gross Expenditures		Total expenditures of the City prior to the netting of any external revenues and/or recoveries
Growth Project		Capital project which, once constructed, will service new growth within the City

Term	Acronym	Description
Higher Order Transit	НОТ	Ontario's A Place to Grow – Growth Plan for the Greater Golden Horseshoe defines higher order transit as follows: Transit that generally operates in partially or completely dedicated rights-of-way, outside of mixed traffic, and therefore can achieve levels of speed and reliability greater than mixed-traffic transit. Higher order transit can include heavy rail (such as subways and inter-city rail), light rail, and buses in dedicated rights-of-way
Infor		An enterprise resource planning software used by the City to manage assets, work orders and service requests
Infrastructure		The physical structures and facilities necessary to deliver City services, such as roads, parks, transportation and similar systems
Infrastructure Canada	INFC	Canadian federal government department responsible for public infrastructure
Infrastructure Gap		The difference between the annual depreciation amount based on current replacement costs and the funding allocated in the current year to infrastructure projects
Infrastructure Renewal Program (Stormwater)		Comprised of the Transfers to Stormwater Capital Reserve Fund and Transfer to the Stormwater Pipe Reserve Budget Programs
Investment Income		Interest and realized capital gains earned from investments
Investing in Canada Infrastructure Program	ICIP	Funding program administered by the federal government and cost shared by federal, provincial, and municipal governments; designed to make investments in the country's infrastructure; includes investments in Public Transit, Green Initiatives, Rural and Northern Initiatives, Community, Culture and Recreation, and COVID-19 Resilience infrastructure

Term Acronym Description Labour Costs Salary and wages for full-time, part-time, contract, temporary or overtime employment including holiday pay, as well as the City's share of employee's fringe benefits, clothing and food allowances and any other benefits paid through payroll, both taxable and non-taxable Layby An area at the side of a road where vehicles may pull off the road and stop Leadership Team LT All City Department Heads and the City Manager Lean A continuous improvement methodology to maximize customer value and staff engagement while minimizing waste Levy (Tax) An annual amount paid to a local government by property owners based on the assessed value of the property Liabilities Financial obligations of the City to others Library Board Mississauga Public Library Board; made up of citizens appointed by City Council for a four-year Licences & Permits In Operating Overview tables in Volume III. Licences & Permits refers to revenue from the issuance of licences and permits Light Rail Transit LRT Above-ground light rail line used for public transit **Limited Stop** Bus route with a limited number of stops, located Service mostly at major intersections, intended to reduce trip time Loop Closed, continuous transit route, such as a circle or approximate rectangle Lower-tier Local municipality where there is also an upper Municipality tier of municipal government involved in providing services to residents Lymantria dispar LDD Moth which, in its caterpillar stage, can cause severe defoliation of trees dispar

Term	Acronym	Description
Main Street Revitalization Program		Provincial grant program administered by the Association of Municipalities of Ontario (AMO); provides funding to help municipal governments undertake main street revitalization activities that support and benefit small businesses
Materials, Supplies & Other Services		In Operating Overview tables in Volume III, Materials, Supplies & Other Services refers to the cost of materials and supplies purchased for the administration of the City; books and materials for the Library; personal equipment such as uniforms, overalls, and protective clothing for City employees; materials and supplies purchased for the maintenance and operation of City services and facilities (excluding vehicles and buildings), including gravel, salt, sand, asphalt, paint, cleaning materials, agricultural supplies, and other road maintenance supplies; registration expense of subdivisions, by-laws, and associated expenses; includes any expense of a minor nature for which no other expenditure classification applies
Metrolinx		Agency of the Government of Ontario under the <i>Metrolinx Act, 2006</i> ; created to improve the coordination and integration of all modes of transportation in the Greater Toronto and Hamilton Area
Mississauga Approval Xpress	MAX	A system used to process building permit applications
Mississauga Celebration Square	MCS	Located in downtown Mississauga, Celebration Square is an open-air public square, urban park and the City's premier venue for outdoor events
Mississauga Fire & Emergency Services	MFES	In the Budget, also referred to as Fire & Emergency Services
Mississauga Transitway		Dedicated east-west 18-kilometre bus rapid- transit corridor with 12 stations spanning Mississauga (from Winston Churchill Boulevard to Renforth Avenue), shared by GO Transit and MiWay services
MiWay		Public transit agency serving Mississauga (formerly Mississauga Transit)

Term	Acronym	Description
Municipal Accommodation Tax	MAT	Tax introduced in Mississauga in 2018 that applies to stays for a continuous period of 30 days or less in a motel, hotel, lodge, inn, bed and breakfast, dwelling unit or any place that provides accommodation, including online private short-term rentals such as Airbnb and Vrbo.
Municipal Property Assessment Corporation	MPAC	Independent, not-for-profit provincial corporation whose role is to accurately assess and classify all properties in Ontario in compliance with the <i>Assessment Act</i> and regulations set by the Government of Ontario
National Fire Protection Association	NFPA	An organization that develops codes and standards relating to fire protection including but not limited to response time and resource deployment. The principles are used by most North American Fire Services to guide fire protection operations
Net Budget or Net Cost or Net Expenditures		Represents the total budget for expenditures, less total budgeted revenues; the budgeted amount required to be raised by city taxes
New initiatives		New initiatives are presented in the Business Plan & Budget as Budget Requests, or BRs. BRs provide descriptions of the costs and benefits of proposed initiatives to assist Council in making informed decisions
Non-departmental		Activities, revenues and expenditures that are not assigned to a specific department
Non-growth Projects		Capital projects for the replacement of existing City infrastructure
Obligatory Reserve Funds		A reserve fund created when legislation or agreement requires that the funds received are segregated from general revenue and can only be used for their prescribed purpose

Term	Acronym	Description
Occupancy & City Costs		In Operating Overview tables in Volume III, Occupancy & City Costs relates to occupancy of the Civic Centre and other municipal buildings, including:
		 Rental expense of office space, maintenance depots, and storage facilities
		 Repairs and supplies relating to City buildings and facilities
		 Cost of heating, lighting, and sanitary services to City properties including heating fuels, gas, hydro, sewer surcharge, user rates (water)
Official Plan		Policy document which sets out the goals, objectives and direction for long-term growth and development in the city; required by the provincial <i>Planning Act</i>
Official Plan Amendment	OPA	Document outlining amendments to the City's official plan; required where new zoning or land use does not conform to the Official Plan
Off-Peak (transit)		Non-rush periods of the day when travel activity is generally lower, and less transit service is scheduled
Ontario Municipal Employees Retirement System	OMERS	Local-government pension plan funded from employee and employer contributions
Operating Budget		Budget for general operating revenues and expenditures such as salaries, utilities and supplies
Operating Expenditure		Expenditure for goods or services that are consumable generally within the current fiscal year
Operating Fund or Operating Budget or Operating Program or General Revenue Fund		Provides funding to service areas for operating expenditures
Other Revenue		In Operating Overview tables in Volume III, Other Revenue refers to a variety of revenues including the City's portion of garbage tag sale revenues and the Enersource dividend

Term	Acronym	Description
Own-source Revenues		Revenue that a municipal government raises through its own sources, including property taxes and user charges, but excluding grants or government funding, such as the gas tax
Paramount Fine Foods Centre	PFFC	Sports and entertainment facility in Mississauga, home to the the Mississauga Steelheads of the Ontario Hockey League and the Raptors 905 basketball team, which is part of the NBA G League (the official minor league of the NBA)
Payment in Lieu of Taxes	PILT	Universities, colleges, hospitals, and federal, provincial and other municipal governments and/or their respective enterprises are exempt from paying property taxes. Those with premises located within the city's boundaries make payments in lieu of taxes (PILTs) to the City. Payment-in-lieu provisions are specified under various federal and provincial statutes.
Peak (transit)		Period with the highest transit ridership during the entire service day, generally referring to either the peak hour or peak several hours (peak period)
Performance Measurement		Planning and management system which sets goals and measures accomplishments for the provision of services; establishes specific planned service levels for each major service and monitors the degree of success achieved, to further inform service planning and management
Planning Act		The <i>Planning Act</i> is provincial legislation that sets out the ground rules for land use planning in Ontario. It describes how land uses may be controlled, and who may control them
Pre-authorized Tax Payment Program	PTP	Automatically withdraws taxes from a customer's bank account with their pre-authorization
PRESTO		Cashless payment system for transit within the GTA
Procurement/ Purchasing Card	PCard	Type of commercial buying card that allows staff to purchase goods and services for City use

Term Acronym Description Program Work of a department and each separate departmental function identified in the current budget; includes functional services provided under the heading "Non-Departmental" A parcel or multiple parcels of land as classified Property by MPAC and assigned an Assessment Roll Number(s) Provincial Offences POA Provincial statute that sets out procedures for the Act prosecution of offences under other provincial statutes and regulations and municipal by-laws; through a Memorandum of Understanding, municipalities in Ontario are now responsible for the administration and prosecution of provincial offences, including infractions under the Highway *Traffic Act, Liquor Licence Act,* and others Public Sector PSAB Independent accounting body with the authority Accounting Board to set accounting standards for the public sector Public Sector PSAS Standards created by the Public Sector Accounting Accounting Board Standards Radio Frequency RFID Digital tag that identifies and tracks objects (e.g., Identification inventory, assets) People who pay taxes to the municipal Ratepayers corporation Rents & In Operating Overview tables in Volume III, Rents Concessions & Concessions refers to revenues including berthage fees, facility rentals, sports field rentals, and revenue from all concessions operating at City facilities Replacement Cost Cost of replacing the original asset on the basis of current prices (cost); unrelated to the original asset cost Reserve Reserves are established at the discretion of Council, often as part of an overall strategy to fund programs or special projects and to stabilize the operating budget. A detailed listing of the City's reserves and their purposes is contained in the Reserves & Reserve Funds section in Volume III of this document

Term Acronym Description Reserve Fund Reserve funds are established by Council for a specific purpose. They contain funds that have been set aside as directed by a requirement of provincial or federal legislation, or a decision of Council. A detailed listing of the City's reserve funds and their purposes is contained in the Reserves & Reserve Funds section in Volume III of this document Revenue Money generated and earned by the City for the fiscal year; includes tax revenues, user fees, transfers from reserves and interest income Revenue Ride Any complete transit trip, linked or direct, for which a fare has been received Revenue to Cost R/C Metric that shows the proportion of cost covered Ratio by service revenue Safe Restart Funding agreement between the federal, Agreement provincial and territorial governments to safely restart the economy through the delivery of COVID-19-related responses under seven key priority areas. Provides funding to support municipal operating costs and transit system pressures as a result of COVID-19 Schedule (transit) List of all trip times to be attained on a given Scheduling Planning of vehicle arrivals and departures and (transit) the operators of these vehicles to meet consumer demand along transit routes Service Area Grouping of administrative sub-groups and their related programs, for business planning and budgeting purposes Service Level Targeted standard of service to be provided OR actual level of service delivered (depending on context) Service Life Expected or acceptable period an asset can be used in service SharePoint A web-based collaborative platform

Term Acronym Description Staff Development In Operating Overview tables in Volume III, Staff Costs Development Costs refers to of courses, conferences, membership fees, dues, and periodical subscriptions Hollow cylinder or tube for the conveyance of Storm Sewer (Sewer, Pipe) stormwater, ultimately discharging to the City's watercourses and/or Lake Ontario; underground box culvert may also be considered a storm sewer Storm Sewer Use City by-law which regulates the discharge of matter to municipal and private storm sewer By-law systems and protects water quality by preventing the discharge of harmful substances to stormwater infrastructure Storm Sewer Lining Rehabilitation process where a length of material is introduced to extend the life of the existing storm sewer and restore original performance qualities to the extent practical Stormwater Portion of liquid precipitation generated during rain storms or by snow and ice melt that does not naturally soak into the ground or evaporate Stormwater Provides for Region of Peel costs for stormwater Administration charge billing and customer service support as Costs well as any incremental costs for the City to

Stormwater Billing

Unit

family property in Mississauga; each property is assigned a number of Stormwater Billing Units as the result of a stormwater charge assessment

Equivalent to the average total impervious area

(267 square metres) found on a detached single

administer the stormwater charge

Stormwater Charge Fee authorized by ordinance(s) established to

pay operations and maintenance expenses, extension and replacement costs, and debt service, and assessed on developed properties with impervious areas within the City; this revenue is used to fund the costs of stormwater

management and of operating, maintaining, and

improving the stormwater system in the

municipality

Term	Acronym	Description
Stormwater Charge Expenditures		Disbursement of appropriated funds to purchase goods and/or services specifically related to the delivery of Stormwater services; expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays; this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays
Stormwater Drainage System		Various drainage works, including but not limited to inlets, conduits, energy dissipation structures, channels, outlets, retention/detention basins, and other structural components of this nature designed to manage (convey, withhold or divert) the flow of water at the surface and/or subsurface to a suitable outlet (component of Stormwater Management)
Stormwater Exemptions and Credits		Technical exemptions and credits provided to Stormwater charge payers
Stormwater Infrastructure		Basic installations and facilities necessary for the continuance and growth of the City's stormwater system, including storm sewer pipes, stormwater management facilities and watercourses
Stormwater Management	SWM	Techniques, methods, and policies for control, maintenance, and regulation of stormwater runoff to reduce the potential for flooding and erosion, to ensure the safety of the public will not be threatened, and to achieve water quality and

quantity objectives

Term	Acronym	Description
Stormwater Management Facility		Structure that stores stormwater runoff and is designed to decrease or eliminate subsequent surface discharges; effective in reducing downstream flooding because it decreases the discharge of stormwater runoff to downstream locations except in extreme flood events where the storage volume of the facility is exceeded; retention facilities can also be effective in reducing stormwater pollution since the pollutants contained in stormwater are not released downstream
Stormwater Operating Program		Program to maintain current Stormwater service levels, comprised of:
		Operations and MaintenanceAdministration CostsStormwater Exemptions and Credits
Stormwater Operations and Maintenance		Provides for the City-wide direct and allocated costs associated with providing the Stormwater service; examples include street sweeping, catchbasin cleaning and the woody debris management program
Stormwater Rate		Amount of money per billing unit charged over a prescribed period of time. The Stormwater Rate is set by Council
Stormwater Service		Comprised of two main programs: the Operating Program and Infrastructure Renewal Program. A number of sub-programs exist within these programs which include Operations and Maintenance, Administration Costs, Stormwater Credit and Exemption Program, Transfers to Stormwater Capital Reserve Fund and Transfer to the Stormwater Pipe Reserve Budget Programs
Strategic Plan		Document outlining long-term goals, critical issues and action plans which will increase the

Document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives; starts with examining the present, envisioning the future, choosing how to get there and making it happen. A refresh of Mississauga's Strategic Plan is scheduled for release in 2024

Term Acronym Description Structured Query SQL SQL is a programming language used with relational database management systems Language Subsidies, Grants & A capital funding category representing external Recoveries funding sources including government grants, subsidies, and payments in lieu of taxes Payment made by City Council on behalf of a Subsidy (Stormwater) property owner for the partial or complete cost of the stormwater charge assessed to that property In Operating Overview tables in Volume III, Supplementary, Railway & Corridor Supplementary, Railway & Corridor Taxes refers Taxes to the City's share of supplementary taxes, railway and hydro corridor taxes, and Business Improvement Area taxes Results from expenditures at year end being Surplus lower than budgeted and/or revenues being higher than budgeted SAP SAP is an enterprise resource planning software company. The City uses SAP to manage some of its finance, procurement, and HR systems. S4/HANA is the platform currently used Tax Manager 2000 TXM TXM is a tax management application developed 2000 in-house at the City of Mississauga. It is used by the City to manage its tax base and is also used by other municipalities Tax Penalties and Revenue received from the penalty and interest Interest charges on overdue taxes Tax Rate Rate at which a property will be taxed. In Ontario, the current value property assessment as determined by MPAC is multiplied by the tax rate set by the municipality to determine the amount of property tax that must be paid Taxation Process by which a government raises money to fund its mandated purposes Tax-based Sources Funding sources generated through taxation; examples include tax-based reserve funds; internal or external debt; federal and provincial gas tax

Term Acronym Description

Telematics The integrated use of communications and

information technology to transmit, store and receive information from telecommunications devices to remote objects (e.g., road vehicles)

over a network

Total Cost or Gross Actual cost to the

Cost or Gross Expenditure Actual cost to the Corporation of all spending

(before applying any revenues)

Transfer from From City reserves and reserve funds; to cover Reserves the cost of current operating expenses such as

insurance claims, election expenses and accumulated sick leave payment and capital projects such as road construction, land

acquisition, and major repairs and renovations to

facilities

Transfers City grants to outside agencies. Also,

contributions from the Operating Budget to City

reserves and reserve funds, including contributions to capital financing

Transit Project

Assessment Process

TPAP The transit project assessment process is defined

in sections six through 17 in Ontario Regulation 231/08 under the *Environmental Assessment Act*. It is a focused impact assessment process that includes consultation, an assessment of potential positive and negative impacts, an assessment of measures to mitigate negative impacts, and

documentation

Transportation

Costs

In Operating Overview tables in Volume III, Transportation Costs refers to travel costs of employees on City business (excluding courses and conferences); car and mileage allowances, taxis, and parking fees; cost of materials, supplies, and services for the maintenance and operation of City vehicles and mobile equipment including gas, diesel fuel, lubricants, oil, tires, parts, repairs,

and servicing costs and the rental and

maintenance of in-vehicle radio systems; and cost of insurance, permits, licences and rental fees for

vehicles and related equipment

Term	Acronym	Description
Trunk Storm Sewers		Storm sewer with an inside diameter greater than 1,500 millimetres of a typical round-shaped sewer that receives runoff from the surrounding tributary; local storm sewers can be shaped as elliptical or a box culvert subject to the above sizing criteria to an equivalent round shape
Uninterruptible Power Source, or Uninterruptible Power Supply	UPS	An electrical apparatus that provides emergency power to a load when the input power source or main power fails
Upper-tier Municipality		A federation of the local, lower-tier municipalities within its boundaries. Region of Peel is the upper level of a two-tier system of municipal government with three area municipalities – City of Mississauga, City of Brampton, and the Town of Caledon
User Fees, Rents, & Service Charges		Revenue from user fees on City services, rent received on city-owned property, and all service charges
Variance		Difference between budgeted and actual expenses or revenues
Voice Communication System	VCOM	Mississauga's VCOM is the infrastructure that supports all portable radio transmission amongst a group of members, which includes Region of Peel, Brampton, Caledon Fire, MFES, City of Mississauga, Alectra and the Canadian Border Services Agency
Voice over Internet Protocol	VoIP	Technology that allows for the transmission of voice and multimedia content over an internet connection
Water Quality		Measure of how suitable water is for a particular type of use (such as drinking and bathing) based on physical, chemical, and biological characteristics such as temperature, turbidity, mineral content, and the presence of bacteria
Water Quality Control		Planning, design, construction, operation, maintenance and renewal of infrastructure to remove suspended solids and other contaminants from stormwater, either actively or passively

Term Acronym Description Watercourse Open channel, either natural or built or a combination thereof, which gathers or carries surface water with some degree of regularity Watercourse Measures employed to prevent or control the **Erosion Control** loosening and removal of soil from the bank and/or bed of a watercourse by running water; may include bank or bed protection, grading modifications, watercourse realignment and capacity improvements Windrow Build-up of material (e.g., leaves, snow) left at the bottom of a driveway, or along a curb Works Operations WOM A division in the Transportation & Works

> the City's fleet vehicles and their maintenance, winter operations, and other works and maintenance operations relating to the City's road

Department (Roads Service Area) that oversees

network

and Maintenance