

---

## REVISED

### Budget Committee

**Date:** April 28, 2021

**Time:** 1:00PM (Please note that the meeting will not begin prior to 1:00PM and is subject to the completion of the General Committee meeting)

**Location:** Online Video Conference

#### Members

Mayor Bonnie Crombie	<b>Chair</b>
Councillor Stephen Dasko	<b>Ward 1</b>
Councillor Karen Ras	<b>Ward 2</b>
Councillor Chris Fonseca	<b>Ward 3</b>
Councillor John Kovac	<b>Ward 4</b>
Councillor Carolyn Parrish	<b>Ward 5</b>
Councillor Ron Starr	<b>Ward 6</b>
Councillor Dipika Damerla	<b>Ward 7</b>
Councillor Matt Mahoney	<b>Ward 8</b>
Councillor Pat Saito	<b>Ward 9</b>
Councillor Sue McFadden	<b>Ward 10</b>
Councillor George Carlson	<b>Ward 11</b>

#### Participate Virtually and/or via Telephone

Advance registration is required to participate and/or make a comment in the virtual meeting. **Questions for Public Question Period are required to be provided to Clerk's staff at least 24 hours in an advance of the meeting.** Any materials you wish to show the Committee during your presentation must be provided as an attachment to the email. Links to cloud services will not be accepted. Comments submitted will be considered as public information and entered into public record.

To register, please email [dayna.obaseki@mississauga.ca](mailto:dayna.obaseki@mississauga.ca) and for Residents without access to the internet via computer, smartphone or tablet, can register by calling Dayna Obaseki at 905-615-3200 ext. 5425 **no later than Monday, April 26, 2021 before 4:00PM.** You will be provided with directions on how to participate from Clerks' staff.

#### Contact

Dayna Obaseki, Legislative Coordinator, Legislative Services  
905-615-3200 ext. 5425  
Email [dayna.obaseki@mississauga.ca](mailto:dayna.obaseki@mississauga.ca)

---

1. CALL TO ORDER

2. APPROVAL OF AGENDA

3. DECLARATION OF CONFLICT OF INTEREST

4. PRESENTATIONS

- 4.1. Gary Kent, Commissioner of Corporate Services and Chief Financial Officer to present the Government Finance Officers Association's (GFOA) Canadian Award for Financial Reporting on the 2019 Annual Report

5. DEPUTATIONS

- 5.1. Jeff Jackson, Director of Finance and Treasurer and Elizabeth McGee, Manager, Capital Planning and Strategic Projects with respect to 2021 Finances

**(Item 8.1)**

- 5.2. Sam Rogers, Director, Enforcement and Harold Dremin, Director, Economic Development with respect to Review of Business Licensing Fees

**(Item 8.6)**

- \*5.3. Item 8.6 - Brad Butt, Vice-President, Government and Stakeholder Relations, Mississauga Board of Trade (MBOT)

- \*5.4. Item 8.6 - Kulbir Gill, Alliance Personal Care

6. PUBLIC QUESTION PERIOD - 15 Minute Limit

**Public Comments:** Advance registration is required to participate and/or to make comments in the virtual public meeting. Any member of the public interested in speaking to an item listed on the agenda must register by calling 905-615-3200 ext. 5425 or by emailing [dayna.obaseki@mississauga.ca](mailto:dayna.obaseki@mississauga.ca) by **Monday, April 26, 2021 before 4:00PM.**

Pursuant to Section 42 of the Council Procedure By-law 0139-2013, as amended:

General Committee may grant permission to a member of the public to ask a question of General Committee, with the following provisions:

1. Questions shall be submitted to the Clerk at least 24 hours prior to the meeting;
2. A person is limited to two (2) questions and must pertain specific item on the current agenda and the speaker will state which item the question is related to;
3. The total speaking time shall be five (5) minutes maximum, per speaker, unless extended by the Mayor or Chair; and
4. Any response not provided at the meeting will be provided in the format of a written response.

**7. CONSENT AGENDA**

**8. MATTERS TO BE CONSIDERED**

- 8.1. Update on the Financial Impacts of COVID-19
- 8.2. Financial Reports as at December 31, 2020
- 8.3. 2020 Treasurer's Annual Report on Investment
- 8.4. Update on Vacant Home Tax and Small Business Sub-class Options
- 8.5. Fire Station Renovation Program
- 8.6. Review of Business Licensing Fees

**9. CLOSED SESSION**

(Pursuant to Subsection 239(2) of the *Municipal Act, 2001*)

- 9.1. Labour relations or employee negotiations: MiWay Service-Levels

**\*10. CORRESPONDENCE**

- \*10.1. Emails dated Friday, April 23 and Saturday, April 24, 2021 from Peter D. Pellier, Resident regarding the Review of Business Licensing Fees
- \*10.2. An email dated Friday, April 23, 2021 from Mark Sexsmith, Taxi Owner/Operator regarding the Review of Business Licensing Fees
- \*10.3. An email dated Friday, April 23, 2021 from Alexander Mantadis, Resident regarding the Review of Business Licensing Fees

**11. ADJOURNMENT**

**Update**

# **Financial Impacts of COVID-19**

Budget Committee

April 28, 2021

# Financial Principles

Ensure Public Health is the City's first priority

Preserve the long-term strength of the balance sheet

Coordinate efforts with other levels of Government

Continually assess business plans, budget requests and in-year spending

Comply with legislation

# Federal / Provincial Funding – Transit Stream

Funding Stream	Total Allocation Per Stream	City Allocation	Eligibility Period	Eligible Expenditures	Mechanism / Agreement	Receipt of Payment	Report Deadlines
Phase 1	\$ 700,000,000	\$ 31,086,112	April 1, 2020 - September 30, 2020	No change	Sign-back letter (issued August 2020)	Received. No additional funding anticipated	Completed.
Phase 2	\$ 800,000,000	\$ 38,886,274	October 1, 2020 - March 31, 2021	No change	Transfer Payment Agreement  Must be fully executed by March 31, 2021  Ministry requesting City sign TPA by March 12, along with accompanying authorizing municipal by-law.	One-time claim.  Funding is expected to flow in spring/early summer 2021.	May 31, 2021
Phase 3	\$500M - original SRA funding (additional funding)	\$ 23,379,301	April 1, 2021 - December 31, 2021	Original eligible expenses plus up to 50% provincial contribution towards certain policy initiatives (i.e., microtransit, FSI, structure/governance changes).	Sign-back letter  Must be returned by March 12, 2021	Up front funding to be received by March 31, 2021.  Once received, must be placed in interest-bearing account. Any interest earned must be held in reserve by municipality to be used towards eligible expenditures. Any unused funding must be returned.	Report One - Oct. 26 2021 Report Two - Jan. 31, 2022
	\$150M - new provincial funding	\$ 7,013,790	Extension available to December 31, 2022. Request must be made by October 26, 2021.				If extension was requested: Report Three - Jan. 31, 2023

\* Phase 3 Funding received

# Federal / Provincial Funding – Municipal Stream

Funding Stream	Total Allocation Per Stream	City Allocation	Eligibility Period	Eligible Expenditures	Mechanism / Agreement	Receipt of Payment	Report Deadlines
Phase 1	\$ 695,000,100	\$ 14,997,100	January 1, 2020 - December 31, 2020	No change	Sign-back letter (issued August 2020)	Received. No additional funding anticipated	Completed.
Phase 2	\$ 395,731,000	\$ 9,676,000	October 1, 2020 - December 31, 2020	No change	Sign-back letter (issued December 2020)	Received. No additional funding anticipated	Interim Report: June 2021 Use of funds provided last year under Safe Restart municipal stream and 2021 estimated COVID-19 operating impacts and plan for use of funds in 2021*.  Final Report: spring 2022
Additional Funding	\$ 299,269,000	\$ 11,292,000	January 1, 2021 - December 31, 2021	2021 COVID-19 operating costs and pressures	Sign-back letter (issued December 2020)	Received. No additional funding anticipated	
2021 COVID-19 Recovery Funding for Municipalities Program	\$ 500,000,000	\$ 20,260,017	January 1, 2021 - December 31, 2021	2021 COVID-19 operating costs and pressures	Sign-back letter  Must be returned by March 24, 2021	Two equal installments on or before:  May 1, 2021 November 1, 2021  Excess funding to be placed into a reserve fund to be accessed to support future COVID-19 operating costs and pressures in 2022.	

\*Report template anticipated in the coming months along with further details.

## 2020 Year-End Position

TOTAL FUNDING	Funding Allocation	2020 Position	Remaining Funding
TRANSIT Year-End Position before Funding - Surplus / (Deficit)		(35,060.2)	
NON-TRANSIT Year-End Position before Funding - Surplus / (Deficit)		(20,473.1)	
<b>Year-End Position before Funding - Surplus / (Deficit)</b>		<b>(55,533.3)</b>	
Safe Restart Transit, Phase 1	31,086.1	31,086.1	0.0
Safe Restart Transit, Phase 2	38,886.3	3,974.1	34,912.2
Safe Restart Transit, Phase 3, announced in 2020	<u>30,393.1</u>	<u>0.0</u>	<u>30,393.1</u>
<b>Total Safe Restart Transit funding</b>	<b>100,365.5</b>	<b>35,060.2</b>	<b>65,305.3</b>
Safe Restart Municipal, Phase 1	14,997.1	14,997.1	0.0
Safe Restart Municipal, Phase 2	9,676.0	5,476.0	4,200.0
Safe Restart Municipal, additional funding, announced in 2020	11,292.0	0.0	11,292.0
2021 COVID-19 Recovery Funding for Municipalities	<u>20,260.0</u>	<u>0.0</u>	<u>20,260.0</u>
<b>Total Safe Restart / 2021 Recovery Funding</b>	<b>56,225.1</b>	<b>20,473.1</b>	<b>35,752.0</b>
<b>Year-End Position after Funding - Surplus / (Deficit)</b>		<b>0.0</b>	



## 2021 – Direct COVID Impact (\$Ms)

Major Expenditure / Revenue Category	Best Case	Anticipated	Worst Case
1 MiWay - net impact on revenues and costs	(37.1)	(41.0)	(44.6)
2 Recreation - revenue loss	(27.1)	(28.5)	(29.9)
3 Other service-specific revenue losses	(10.6)	(10.9)	(11.4)
4 Parking, Admin Penalty (APS) Fees, Licensing Revenue Losses	(7.1)	(7.9)	(8.6)
5 PPE, Cleaning, Social Distancing costs	(3.9)	(4.1)	(4.7)
6 MAT - loss of revenues	(3.3)	(5.3)	(7.8)
7 POA-related revenues	(4.2)	(4.2)	(4.2)
8 Other various impacts	(0.2)	(0.4)	(0.5)
<b>DIRECT COVID IMPACT</b>	<b>(93.4)</b>	<b>(102.3)</b>	<b>(111.7)</b>

## 2021 – Deficit Position (\$Ms)

Major Expenditure / Revenue Category	Best Case	Anticipated	Worst Case
<b>DIRECT COVID IMPACT</b>	(93.4)	(102.3)	(111.7)
9 Staffing savings (permanent and temporary staff)	16.5	16.1	16.2
10 MAT - reduced contribution to RF	3.3	5.3	7.8
11 Recreation - reduced operations	4.7	4.9	5.0
12 Other service-specific expenditure savings	5.4	5.7	6.0
13 Utility savings (closed facilities)	4.8	4.5	4.2
14 Discretionary savings to help mitigate costs	0.4	0.4	0.4
<b>MITIGATING ACTIONS TAKEN BY CITY</b>	35.1	36.9	39.7
15 Base gapping (BAU) / minor salary variances	6.4	6.4	6.5
16 Various other expenditure / revenue impacts	1.3	(1.0)	(4.1)
<b>BUSINESS AS USUAL VARIANCES</b>	7.7	5.4	2.4
<b>NET SURPLUS / (DEFICIT)</b>	<b>(50.6)</b>	<b>(59.9)</b>	<b>(69.6)</b>

## 2022-2024 Pressures (\$Ms)

	2022 Outlook	2023 Outlook	2024 Outlook
Transit shortfalls	(27,800.0)	(11,000.0)	normal operations
Recreation shortfalls	(1,200.0)	normal operations	normal operations
GTAA Payment In Lieu of Taxes - revenue loss (assuming 5% cap)	(22,183.8)	(21,755.5)	(21,305.8)
<b>Currently identified pressure:</b>	<b>(51,183.8)</b>	<b>(32,755.5)</b>	<b>(21,305.8)</b>

## Actions Taken to Mitigate COVID-19 Pandemic Impact

- Temporary layoffs of staff where possible
- Continued review of all hiring to minimize costs
- Aggressive review of all non-salary program expenditures to minimize costs
- Discretionary spending review
- Initiatives to reduce costs include:
  - reducing space leased at 201 City Centre
  - closure of Cashier's Hall

## Advocacy Efforts Required

- Phase 2 Transit Safe Restart funding
  - Currently anticipating unused and ineligible \$19.9 million after March 31, 2021
  - These funds could be used to offset 2022 pressures
- GTAA PILTs
  - Removal of 5% cap would greatly assist long-term outlook
- 2022 / 2023 support
  - COVID-19 Pandemic impact continues; current funding may be insufficient

## Next Steps

- June 9<sup>th</sup> BC:
  - Asset Management Plan and service area AM presentations
- June 21<sup>st</sup> BC:
  - 2021 updated projections
  - 2022-2025 budget update, including plan to manage COVID-19 impacts
  - 2022-2031 Capital Budget and Plan
  - New Revenue Tools

# Questions / Discussion

# Review of Business Licensing Fees

April 28, 2021

By: Economic Development Office & Enforcement





Corporate Report:  
**Review of Business Licensing Fees**

**In 2020, staff were directed to review all business and mobile licensing fees and consider options to reduce these fees as means of financial relief in response to COVID-19.**

Corporate Report:  
**Review of Business Licensing Fees**

- **Business licence fees** are intended to **offset the costs** associated with the administration and enforcement of the by-laws in place
- **The City of Mississauga** issued **8,697 licences** in 2020 to businesses and individuals operating within the City, generating **\$2,257,057 in revenue**

## Corporate Report: 2020 Business License by Industry

	Number of Licenses	2020 Revenue	Share of Total Revenue
<b>Taxi, Limousine &amp; Airport Transportation Services</b>	2,711	\$729,752	32.3%
<b>Restaurants &amp; Related Food Services</b>	1,652	\$321,753	14.3%
<b>Auto Service Stations</b>	1,157	\$278,220	12.3%
<b>Tow Truck Services</b>	638	\$278,003	12.3%
<b>Driving School Services</b>	767	\$151,908	6.7%
<b>Contractor, Trades or Building Renovators</b>	517	\$101,693	4.5%
<b>Body Rub Parlours</b>	102	\$95,974	4.3%
<b>Personal Services</b>	417	\$86,543	3.8%
<b>Tobacco Sales</b>	297	\$72,102	3.2%
<b>Adult Entertainment Parlours</b>	5	\$27,805	1.2%
<b>Sub-total, Top Ten</b>	<b>8,263</b>	<b>\$2,143,753</b>	<b>95%</b>

# **Business License Fee Reduction Considerations**

## Support for Businesses: Federal & Provincial

Canada Emergency Wage Subsidy:

\$74.25B

Canada Emergency Rent Subsidy:

\$2.76B

Canada Emergency Business Account:

\$46.36B

Ontario Small Business Support Grant:

\$3.4B

Ontario Property Tax & Energy Cost Rebates:

\$40M

Number of programs in  
business relief portal  
as of week of April 19,  
2021: **162**

## Support for Businesses: City of Mississauga

### 2021 Property Tax Deferral

- Businesses and residents may apply for tax deferral until **December 15, 2021**

### Covid-19 Small Business Supports

- Through EDO, Tourism and Culture, including:
  - One-on-one business advisory services with professionals catered to businesses needs
  - One-on-one guidance in accessing funding and other supports along with our online resource centre to improve local business access and participation in support programs




## Support for Businesses: Business License Relief Provided To-date



- Deferral of 2020 licensing fees in response to changing COVID-19 regulations




- Waiving of all 2020 late licensing fees



- Waiving of late licensing fees for licence holders who have temporarily exited the market place



- Apply leniency for licensing enforcement matters that are not related to health and safety

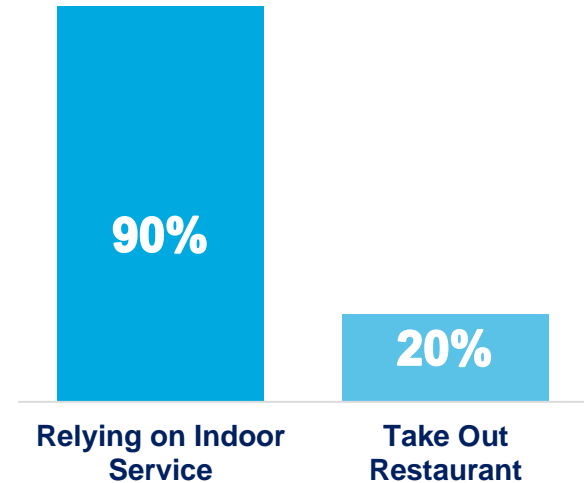


- Minimize any increases to 2022 fees, through the business planning process

## Targeted Support for Business is More Appropriate

- Impact of public health restrictions and economic disruption from C19 has been very uneven
- Businesses less impacted by restrictions are better able to pivot operations to avoid significant losses or even thrive during the pandemic

*Example:  
Revenue Losses  
Restaurant & Related Food Service*





## Provincial Responsibility

- The **Province of Ontario** determined which businesses could remain open, and under which conditions, during each stage of the pandemic.
- Although some **financial support** has been provided, the amount of support provided to date is **insufficient**, relative to the revenue impacts the province has imposed on businesses
- Precedence for provincial support - **Ontario's Property Tax and Energy Costs Rebates Programs**

## Minimal Relief to Business

### Over 80% of license fees fell below the average

**\$256.46**

New Business  
License (Average)

**\$260.28**

Business License  
Renewal (Average)

License Type	2020 Renewal Fee
Taxicab Driver or Owner	\$175 - \$480
Tow Truck Driver or Owner	\$170 - \$603
Restaurant & Related Food Service	\$194
Auto Service Stations	\$229 - \$260
Personal Care Services	\$203

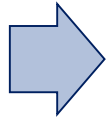
## Material Impact to the City

Estimate cost of refunding 2020 fees and waiving 2021 fees –  
**\$4 million**

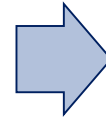
- This excludes additional administrative costs associated with refunds or other new processes
- For example, the additional costs required to administer a 2020 refund for all business licences would be approximately **\$200,000**

## Jurisdictional Scan

Staff benchmarked cities within Ontario to determine licensing relief options being provided.



To date, no city has implemented fee reductions for all business licensing types.



The vehicle for hire sector appears to be the only sector receiving any significant reductions.

## Review of Business Licensing Fees: Recommendations

### 1. **Maintain current fee structure & continue existing support programs for business, including:**

- ❑ **2021 Property Tax Deferral – Businesses** and residents **may apply for tax deferral until December 15, 2021** due to impacts from COVID-19.
- ❑ **Waiving of late licensing fees for licence holders** who have **temporarily exited the market place;**
- ❑ **Apply leniency for licensing enforcement** matters that are not related to health and safety;
- ❑ **Minimize any increases to 2022 fees**, through the business planning process
- ❑ **COVID-19 small business** city supports through EDO, Tourism and Culture to **improve local business access and participation in financial support programs**

## Review of Business Licensing Fees: Recommendations

2. **That the Provincial Government be requested to reimburse business operators license fees, as they have done for property tax and energy bill rebates.**
  - ❑ The Province should also be requested to develop **targeted business financial relief programs** where funding formulas match the **actual business finance impacts**

Date: April 9, 2021  To: Chair and Members of Budget Committee  From: Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer	Originator's files:    Meeting date: April 28, 2021
--	--

## **Subject**

**Update on the Financial Impacts of COVID-19**

## **Recommendation**

That the report from the Commissioner of Corporate Services and Chief Financial Officer dated April 9, 2021 entitled "Update on the Financial Impacts of COVID-19" be received for information.

## **Executive Summary**

- The City of Mississauga continues to face significant financial impacts due to the COVID-19 pandemic. The City was faced with a year-end 2020 deficit of \$55.5 million: \$35.1 million in transit and \$20.5 million across all other service areas. The deficit was primarily due to revenue shortfalls, offset by mitigating actions such as a hiring freeze, temporary staff layoffs, and other expenditure reductions. Safe Restart funding announced by the Provincial and Federal governments allowed the City to finish 2020 in a zero-variance position. Specific details regarding the City's year-end position are provided in the "Financial Report as at December 31, 2021" report, included on the April 28, 2021 Budget Committee agenda.
- The City continues to be guided by five updated Financial Recovery Principles when making financial decisions throughout this emergency. Public Health is the first priority, followed by preserving the long-term strength of the balance sheet; coordinating efforts with other levels of government; continually assessing business plans, budget requests and in-year spending; and, complying with legislation.
- The COVID-19 pandemic continues to significantly impact City operations in 2021. The anticipated year-end deficit projection for 2021 is currently estimated to be \$55.9 million, ranging from \$50.6 million (best case) to \$69.6 million (worst case). The deficit is primarily due to reduced revenues, particularly in the MiWay, Recreation and Regulatory Services service areas. City staff have continued measures to mitigate the financial impact of COVID-19 where possible, including continued hiring delays, temporary staff layoffs where facilities have been closed, and aggressively managing costs.

- This report has been prepared based on actuals up to February 28, 2021 and Provincial regulations as of March 31, 2021. The currently projected 2021 operating budget deficit, even in its worst case, is anticipated to be offset by already-announced Provincial and Federal funding through the Safe Restart Agreement and through 2021 COVID-19 Recovery Funding for Municipalities. However, the impact of the Provincial Stay-At-Home order issued on April 7, 2021 may further negatively impact the City's projected year-end position. Staff will report on an updated year-end position at the June 23, 2021 Budget Committee.
- It is anticipated the effect of the COVID-19 pandemic will lessen as 2021 draws to a close, thanks to the current vaccination program. However, revenue shortfalls are anticipated to continue into 2022 and beyond. In addition to continued revenue shortfalls in the Transit and MiWay service areas, a significant and long-term loss of Payment In Lieu of Taxes (PILT) revenues from the Greater Toronto Airport Authority (GTAA) is projected in 2022. Currently announced Federal and Provincial funding will not be sufficient to fully offset 2022 and 2023 pressures, and PILT revenues will not return to pre-COVID levels for many years, especially if the legislated 5% cap on PILT revenues continues. City staff are reviewing potential actions to address future shortfalls. These include a combination of aggressive management of costs, monitoring of revenues, continued advocacy for Federal and Provincial assistance and use of Reserves.

## Background

This report is the first 2021 update on the financial pressures arising from the COVID-19 pandemic. Similar to the process undertaken throughout 2020, staff will provide updated financial information to Council on a regular basis. These updates will ensure Council and the Public are aware of the financial challenges the City is facing as a result of COVID-19, and assist Council in making decisions that may have an impact on the City's finances and its ongoing ability to maintain services and capital construction.

## Financial Principles

The City continues to be guided by financial recovery principles. The principles followed in 2020 have been modified for 2021 to reflect what we have learned in 2020:

1. **Ensure Public Health is the City's first priority:**

Services should be adjusted to respond to and support our community and employee health. Financial goals are secondary to following direction and advice from Public Health to protect the health of our citizens.



2. **Preserve the long-term strength of the balance sheet:**

The City should maximize the use of its various financial tools to minimize the impact of tax increases on rate payers while ensuring our strong financial position is maintained. Any deviation from our financial plan and policies should be temporary where possible. Any relief should be targeted to those requiring assistance, and should be through an application process. Similarly, new programs or relaxation of existing programs should be reconsidered by Council after the crisis is over.

3. **Coordinate efforts with other levels of Government:**

Each level of government has a different financial capacity which drives that level's ability to provide assistance and undertake programs. Staff will continue to ensure funding and other assistance from senior levels of government is maximized.

4. **Continually assess business plans, budget requests and in-year spending:**

Master Plans and strategies need to be reviewed in the context of the corporation's financial capacity; spending levels and project implementation schedules will need to be regularly reassessed, and updates will be provided to Council on a regular basis. Capital spending can be increased or reduced as needed to meet corporate, senior government or economic objectives. Additional spending may occur in response to funding provided by other levels of government,

5. **Comply with legislation:**

The City is provided with legislative obligations, authority and spheres of influence by the *Municipal Act*, the *Planning Act* and other legislation. The City needs to ensure it provides equality of treatment for any programs it provides to its residents and businesses. Use of funds provided by other levels of government is established through agreements and legislation which must be adhered to and unless allowed may not be diverted to reduction of property taxes or fees and user charges.

These principles provide guidance to staff in evaluating options for assistance to residents and businesses, making adjustments to 2021 operations to deal with the deficit, and evaluating business plans and budget proposals for 2022 and beyond.

## Comments

### Forecasting Challenges

Restrictions arising from the COVID-19 pandemic have resulted in reductions in transit usage and intermittent closures of City facilities and services, resulting in revenue losses in almost all areas.

Revenues will slowly return to normal, but it is difficult to predict the pace of recovery. Provincial guidelines regarding the opening and closing of facilities change on a regular basis. An example of the volatility of the situation is the fact that this report has been prepared based on actual expenditures to the end of February 2021, and information regarding closures up to the end of March 2021. The impact of the Province's 28-day Stay-At-Home order issued on April 7, 2021 continues to be analyzed, and staff will report on an updated year-end position at the June 23, 2021 Budget Committee.

Many other factors impact the pace of recovery. It is difficult to predict when the Public will be able to fully access City services, and when the Public will be comfortable doing so. Each stream of revenue is affected in different ways. For example, transit revenues are dependent on factors such as which sectors are open or closed; riders' comfort level in taking transit; the number of students choosing at-home learning versus the number attending school in person; how quickly people will return physically to work; etc. Projections for each revenue stream have been developed based on their own unique challenges.

As a municipality, we are limited in the ways we can adjust our costs in line with revenues. Many of our services are essential and must be maintained. Staff have been able to take some action including slower filling of vacancies to increase labour gapping, temporary staff layoffs where facilities are closed, and reductions in discretionary spending. Staff continuously adapt to our changing circumstances.

### **Financial Assistance from the Federal and Provincial Governments**

The Provincial and Federal governments have announced much-needed support through the Safe Restart Agreement and 2021 COVID-19 Recovery Funding for Municipalities. Separate funding streams have been identified for transit and for non-transit pressures.

Table 1 summarizes the funding announced to date to address transit-related funding pressures. As of March 31, 2021, a total of \$100.4 million has been allocated to the City of Mississauga. \$35.1 million has been used to offset the 2020 year-end deficit position in transit, and the remaining \$65.3 million is available to offset 2021 and, potentially, 2022 deficits. There are specific rules regarding each funding stream. The most notable condition is regarding Phase 2 funding: the remaining \$34.9 million can only be applied to deficits incurred up to March 31, 2021. Preliminary estimates of expenditures up to March 31, 2021 indicate an estimated \$19.9 million of Phase 2 funding will not be eligible to be claimed.

Table 1. Federal / Provincial Support for Transit Pressures

TRANSIT PORTION	Funding Allocation	2020 Year-End Position	Funding After 2020 Year-End
Year-End Position <b>before Safe Restart</b> - Surplus / (Deficit)		(35,060.2)	
Safe Restart Transit, Phase 1	31,086.1	31,086.1	(0.0)
Safe Restart Transit, Phase 2 *	38,886.3	3,974.1	34,912.2
Safe Restart Transit, Phase 3, announced in 2020	<u>30,393.1</u>	<u>0.0</u>	<u>30,393.1</u>
<b>Total Safe Restart Transit funding</b>	<b>100,365.5</b>	<b>35,060.2</b>	<b>65,305.3</b>
Year-End Position <b>after Safe Restart</b> - Surplus / (Deficit)		0.0	

\* Current Provincial rules indicate funding can only be used up to March 31, 2021

Table 2 summarizes the funding announced to date to address non-transit-related funding pressures. As of March 31, 2021, a total of \$56.2 million has been allocated to the City of Mississauga. \$20.5 million has been used to offset the 2020 year-end deficit position in all service areas other than transit, and the remaining \$35.8 million is available to offset 2021 and, potentially, 2022 deficits.

Table 2. Federal / Provincial Support for Non-Transit Pressures

NON-TRANSIT PORTION	Funding Allocation	2020 Year-End Position	Funding After 2020 Year-End
Year-End Position <b>before Safe Restart / 2021 Recovery Funding</b> - Surplus / (Deficit)		(20,473.1)	
Safe Restart Municipal, Phase 1	14,997.1	14,997.1	0.0
Safe Restart Municipal, Phase 2	9,676.0	5,476.0	4,200.0
Safe Restart Municipal, additional funding, announced in 2020	11,292.0	0.0	11,292.0
2021 COVID-19 Recovery Funding for Municipalities ^	<u>20,260.0</u>	<u>0.0</u>	<u>20,260.0</u>
<b>Total Safe Restart / 2021 Recovery Funding</b>	<b>56,225.1</b>	<b>20,473.1</b>	<b>35,752.0</b>
Year-End Position <b>after Safe Restart / 2021 Recovery Funding</b> - Surplus / (Deficit)		0.0	

## 2021 Financial Analysis

Modelling the impact of COVID-19 on City finances continues to mature. Staff have adapted modeling to reflect the Province's current approach to staged reopening. There is no one date for the end of physical distancing. There may be movement back and forth between the various stages, depending on the advice provided by the Chief Medical Officer of Health and decisions made by Provincial Ministries. Furthermore, Public response to the stages and willingness to resume normal activity can vary significantly. For example, when some community centre resources were able to reopen in 2020, community participation remained low.

As a result, scenarios have now been developed based on a "best case," "anticipated," and "worst case" approach. Table 3 provides estimates for each of these scenarios. For clarity, the numbers reflect not the impact to the month indicated, but the full-year impact.

It is still quite early in the year. Projections have been prepared based on end of February 2021 actuals, provincial regulations in place at the end of March 2021, and anticipated trends. Table 3 identifies current best estimates for the direct impact of COVID-19, such as loss of revenues due to closing of recreation facilities; the mitigating actions taken by City staff to reduce the impacts of COVID-19; and, business-as-usual surpluses and deficits that further affect the City's bottom line. A discussion on each variance line item is provided below Table 3 (paragraph numbers align with the numbers in the table).

**Table 3. 2021 Year-End Projections, Reflecting Impact of COVID-19 Pandemic (\$Ms)**

Major Expenditure / Revenue Category	Best Case	Anticipated	Worst Case
1 MiWay - net impact on revenues and costs	(37.1)	(41.0)	(44.6)
2 Recreation - revenue loss	(27.1)	(28.5)	(29.9)
3 Other service-specific revenue losses	(10.6)	(10.9)	(11.4)
4 Parking, Admin Penalty (APS) Fees, Licensing Revenue Losses	(7.1)	(7.9)	(8.6)
5 PPE, Cleaning, Social Distancing costs	(3.9)	(4.1)	(4.7)
6 MAT - loss of revenues	(3.3)	(5.3)	(7.8)
7 POA-related revenues	(4.2)	(4.2)	(4.2)
8 Other various impacts	(0.2)	(0.4)	(0.5)
<b>DIRECT COVID IMPACT</b>	<b>(93.4)</b>	<b>(102.3)</b>	<b>(111.7)</b>
9 Staffing savings (permanent and temporary staff)	16.5	16.1	16.2
10 MAT - reduced contribution to RF	3.3	5.3	7.8
11 Recreation - reduced operations	4.7	4.9	5.0
12 Other service-specific expenditure savings	5.4	5.7	6.0
13 Utility savings (closed facilities)	4.8	4.5	4.2
14 Discretionary savings to help mitigate costs	0.4	0.4	0.4
<b>MITIGATING ACTIONS TAKEN BY CITY</b>	<b>35.1</b>	<b>36.9</b>	<b>39.7</b>
15 Base gapping (BAU) / minor salary variances	6.4	6.4	6.5
16 Various other expenditure / revenue impacts	1.3	(1.0)	(4.1)
<b>BUSINESS AS USUAL VARIANCES</b>	<b>7.7</b>	<b>5.4</b>	<b>2.4</b>
<b>NET SURPLUS / (DEFICIT)</b>	<b>(50.6)</b>	<b>(59.9)</b>	<b>(69.6)</b>

Direct COVID-19 Impact:

The COVID-19 pandemic and the Province's measures regarding staying home and physical distancing have had a direct impact on the City's bottom line, primarily through reduced revenues but also through additional costs. The total direct impact of COVID-19 on the City's bottom line is estimated to be \$102.3 million, although this could range from \$93.4 million (best case) to \$111.7 million (worst case). The specific pressures are outlined below. Detailed assumptions are provided for the "anticipated" scenario.

1. The most significant impact of COVID-19 has been on our transit services. Since the Federal and Provincial funding is provided for all transit-related pressures separately, all transit-related pressures, regardless of type of pressure, are identified in this line item.

Ridership was significantly reduced in 2020, and had returned to only 47% of pre-pandemic levels at the end of 2020. This projection assumes ridership will continue to slowly increase to 67% by the end of 2021. Ridership patterns will depend on many factors, including but not limited to how comfortable people are to return to transit, and how quickly the economy and businesses rebound. The recently announced Stay-At-Home order will also likely impact this projection. A shortfall of \$40.9 million in fare revenue is projected for the year (ranging from \$36.7 million to \$44.8 million).

Other transit-related impacts include savings in salaries, diesel, utilities and PRESTO commissions, offset by reduced bus advertising revenue and increased costs for personal protective equipment (PPE) and cleaning of vehicles. All of these are currently generating a net pressure of \$0.1 million. Specific staffing or expenditure reductions identified as 'mitigating actions' for other service areas are included in the MiWay pressure, to be consistent with Provincial reporting requirements.

Together, the COVID-19 impact on MiWay alone is projected to be \$41.0 million (ranging from \$37.1 million to \$44.6 million).

2. The second most significant impact of COVID-19 has been on recreation services' loss of revenues. Recreational facilities had been slowly reopening by the fall of 2020, but the December lockdown created further pressures in this area, and these pressures continue into 2021. As observed during 2020, different recreation services will return to normal at a different pace, beginning with outdoor recreation facilities like marinas and golf courses, followed by Camps, Aquatics, Fitness and Therapy facilities. Similar to transit, a full reopening with 100% normal attendance level is not anticipated for some time. Return-to-normal patterns have been analyzed based on each line of service, and it is anticipated that revenue losses will be \$28.5 million (ranging from \$27.1 million to \$29.9 million).
3. Various other service-specific revenue streams have been impacted. Culture is projecting a revenue loss of \$8.9 million, including lost revenues from the Living Arts Centre. Parks, Forestry & Environment, Library and Fire service areas are projecting revenue losses of \$2.0 million, for a total estimated impact of \$10.9 million (ranging from \$10.6 million to \$11.4 million).

4. Parking revenues and enforcement fines are gradually returning to normal levels. Revenues realized through the Administrative Penalty System (APS) have been affected by the pandemic, as have licencing fees. The overall reduction in revenue for these fees and fines is estimated to be \$7.9 million (ranging from \$7.1 million to \$8.6 million).
5. Many of the direct COVID-19 pandemic impacts arise from lost revenues. However, there are increased cost pressures arising from additional cleaning and disinfecting costs, the need for PPE, additional security and equipment rentals. The estimated pressure related to these costs is \$4.1 million (ranging from \$3.9 million to \$4.7 million).
6. The pandemic continues to impact Municipal Accommodation Tax (MAT) revenues. The City is anticipating a loss of \$5.3 million in MAT revenues (ranging from \$3.3 million to \$7.8 million).
7. Fewer Provincial Offences Act (POA) tickets have been issued during the pandemic period and, with the closure of courts, some revenues have been deferred. Efforts are being made to maximize the number of virtually held court sessions. Based on revenues received since the shutdown, the current estimate is that POA revenue will be reduced by \$4.2 million, regardless of scenario.
8. Other revenue streams are impacted to a lesser extent. The most significant of these is continued rent forgiveness. The total impact of all other areas is currently estimated at \$0.4 million (ranging from \$0.2 million to \$0.5 million).

Mitigating Actions:

City staff have taken measures to reduce the direct impact of COVID-19 wherever possible. These measures are projected to reduce the COVID-19 impact by \$36.9 million (ranging from \$35.1 million to \$39.7 million), and are outlined below.

9. Staffing savings are being generated both from delays in hiring staff, and in lay offs of temporary staff where facilities are closed. Savings are estimated at \$16.1 million (ranging up to \$16.5 million).
10. MAT budgeted revenues are contributed to the MAT Reserve Fund and the Tourism Mississauga Reserve in equal parts. These MAT contributions will be reduced to match the level of revenue received, resulting in savings of \$5.3 million (ranging from \$3.3 million to \$7.8 million).
11. Due to the closure of recreation facilities, staff reviewed all non-salary expenditures and identified expenditure reductions. These savings are estimated at \$4.9 million (ranging from \$4.7 million to \$5.0 million).
12. Staff in other service areas similarly reviewed all non-salary expenditures and identified expenditure reductions as a result of closed facilities and cancelled events. These reductions are anticipated to generate \$5.7 million in savings (ranging from \$5.4 million to \$6.0 million).

13. Utility savings have been realized due to reduced consumption as a result of closed, or under-used, facilities. Savings are estimated to be \$4.5 million (ranging from \$4.2 million to \$4.8 million).
14. All service areas continue to review all expenditures to mitigate costs. Discretionary savings of \$0.4 million have been identified at this time.

#### Business as Usual:

In addition to the specific pressures arising from COVID-19 and the mitigating actions taken by staff, the City also realizes variances as a result of regular business each year. These variances have reduced the COVID-19 impact by \$5.4 million (ranging from \$2.4 million to \$7.7 million), and are outlined below.

15. At this time, savings arising from vacant positions, in addition to the savings already budgeted for, are estimated to be \$6.4 million.
16. There are various other program-related changes to expenditure and revenue estimates. An unfavourable variance of \$1.0 million is currently anticipated as a result of an increased number of assessment appeals. An unfavourable variance in the Fire service area is anticipated due to asbestos abatement work. These pressures are offset by some savings, such as \$0.7 million in leaf collections. A net pressure of \$1.0 million is currently projected (ranging from a savings of \$1.3 million, to a pressure of \$4.1 million).

The currently projected 2021 operating budget deficit, even in its worst case, is anticipated to be offset by already-announced Provincial and Federal funding through the Safe Restart Agreement and through 2021 COVID-19 Recovery Funding for Municipalities.

#### **COVID-19 Echo Impact on 2022 and Future Years**

The COVID-19 pandemic is anticipated to have an echo impact on the City's budget beyond 2022.

- Transit ridership is anticipated to continue to rebound, but is only projected to be at 80% of pre-pandemic levels by the end of 2022, and anticipated to return to normal levels by the end of 2023. Current projections assume pressures of \$27.8 million in 2022 and \$11.0 million in 2023. Normal operations are anticipated by 2024, although this may change as the pandemic continues.
- Recreation service utilization is also not anticipated to return to normal until the end of 2022. The residual impact on recreation services is estimated to be \$1.2 million (anticipating lost revenues of \$8.4 million offset by expenditure savings of \$7.2 million). Normal operations are anticipated by 2023, although this may change as the pandemic continues.

- Payments in lieu of taxes (PILTs) from the Greater Toronto Airport Authority (GTAA) are based on passenger count from two years earlier (e.g., 2022 PILT revenue is based on 2020 passenger count). Passenger count decreased by 75% in 2020 due to the closure of the border and the restrictions placed on air travel. Based on this decrease, a \$22.2 million reduction in PILTs is projected for 2022. Provincial legislation caps annual increases in PILTs at only 5 per cent. As a result, PILT revenue will only increase by 5 per cent in future years, and will not return to 2021 levels for many years, unless the Provincial legislation is changed.

Table 4 summarizes the anticipated echo-impact of the COVID-19 pandemic on future years.

**Table 4. 2022-2024 Pressures Arising From COVID-19 Pandemic (\$Ms)**

	2022 Outlook	2023 Outlook	2024 Outlook
Transit shortfalls	(27,800.0)	(11,000.0)	normal operations
Recreation shortfalls	(1,200.0)	normal operations	normal operations
GTAA Payment In Lieu of Taxes - revenue loss (assuming 5% cap)	(22,183.8)	(21,755.5)	(21,305.8)
<b>Currently identified pressure:</b>	<b>(51,183.8)</b>	<b>(32,755.5)</b>	<b>(21,305.8)</b>

Currently announced Safe Restart and 2021 COVID-19 Recovery Funding for Municipalities will not be sufficient to manage 2022 and future pressures. Staff continue to evaluate potential mitigating actions and will be identifying possible solutions at the June 23, 2021 Budget Committee.

### Liquidity Update

The City maintained strong cash balances through proactive measures taken in 2020, and no issues with respect to liquidity are identified for 2021. A separate report on the 2020 investment results is included on today's agenda.

### Development Charges and Cash in Lieu Revenues

Planned development appears to be continuing across the City. In fact, revenues for development and building permit fees exceeded anticipated levels in 2020. However, a review of results after the 2008 recession show a lag of 18 months between the onset of the recession and the reduction in building projects. It is too early to gauge if this will occur again in late 2021 and 2022. Staff continue to monitor development trends.

### Engagement and Consultation

Projections included in this report have been developed through consultation with members from all service areas in the City.



## Financial Impact

COVID-19 is having a wide-ranging and negative impact on the City's 2021 financial position. Loss of revenue and increased costs are projected to generate a negative variance to budget of \$102.3 million (ranging between \$93.4 million to \$111.7 million). These are offset by cost-reduction efforts such as staff layoffs, a slower pace for hiring of staff, and reductions in spending where possible. With these positive adjustments, the overall year-end deficit is projected to be \$59.9 million (ranging between \$50.6 million and \$69.6 million).

The currently projected 2021 operating budget deficit, even in its worst case, is anticipated to be offset by already-announced Provincial and Federal funding through the Safe Restart Agreement and through 2021 COVID-19 Recovery Funding for Municipalities. However, the impact of the Provincial Stay-At-Home order issued on April 7, 2021 may further negatively impact the City's projected year-end position.

COVID-19-related pressures in 2022 and 2023 are anticipated to be managed through a combination of already-announced Safe Restart and COVID-19 Recovery Funding, aggressive management of costs, monitoring of revenues, continued advocacy for Federal and Provincial assistance and use of Reserves.

Staff will report on an updated year-end position for 2021, and 2022 and future year outlooks at the June 23, 2021 Budget Committee.

## Conclusion

The COVID-19 pandemic continues to impact the City's financial position in 2021. Current modeling identifies a projected deficit of approximately \$59.9 million by year end (ranging from \$50.6 million to \$69.6 million). Projections will be updated as Provincial guidelines regarding the opening and closing of facilities continue to change in response to pandemic conditions, and as a result of any decisions made at today's and future meetings. The currently projected deficit is anticipated to be managed through Federal and Provincial Safe Restart Agreement and 2021 COVID-19 Recovery Funding. funding, aggressive management of costs and use of reserves.



---

Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Elizabeth McGee, Manager, Capital Planning and Special Projects

Date: April 8, 2021	Originator's files:
To: Chair and Members of Budget Committee	
From: Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer	Meeting date: April 28, 2021

## Subject

Financial Report as at December 31, 2020

## Recommendation

1. That the "Financial Report as at December 31, 2020" report dated April 8, 2021, from the Commissioner of Corporate Services and Chief Financial Officer, including appendices 1 to 4, be approved;
2. That the Treasurer be authorized to fund and close the capital projects as identified in this report;
3. That \$2,725,836.84 be transferred from the Mississauga Bus Rapid Transit (BRT) Reserve Fund (Account #35184) to the Capital Reserve Fund (Account #33121) and the Mississauga Bus Rapid Transit (BRT) Reserve Fund (Account #35184) be closed;
4. That \$10,172,529.99 be transferred from the MoveOntario 2020 Higher Order Transit Reserve Fund (Account #35187) to the Capital Reserve Fund (Account #33121);
5. That \$840,358.46 be transferred to Stormwater Pipe Reserve Fund (#35993) from the operating program surplus;
6. That the necessary by-laws be enacted.

## Executive Summary

### Operating Summary, excluding Stormwater

Due to COVID-19 financial pressures, the City faced a deficit of over \$100m, which was reduced by a number of decisions and efficiencies including a hiring freeze, temporary layoffs, a review of our capital expenditure program and a discretionary spending review.

Prior to the application of Safe Restart funding, the City was in a deficit position of \$55.5 million. Funding received through the Safe Restart Agreement has enabled the City to reduce the deficit to zero.

**Capital Summary, excluding Stormwater**

Recommended adjustments to the capital program will result in a revised net capital program of \$1,306.4 million to 873 active projects.

- 137 projects are recommended for closure
- \$6.9 million is being returned to various reserve funds

**Stormwater Financial Summary****Operating Summary**

As of December 31, 2020, the Stormwater program reported an on budget net zero variance operating program.

**Capital Summary**

Recommended adjustments to the capital program will result in a revised net capital program of \$134.9 million with 95 active projects. 8 projects are recommended for closure. \$0.6 million is being requested from the Reserve Funds.

**Background**

In accordance with the Budget Control By-law, the Finance Division provides Council with a review of the City's financial position a minimum of two times a year. This report covers information related to Year-End Operating Program variances, and the status of Capital Works-In-Progress, the status of Infrastructure Funding Programs including Ward-Specific projects established since 2019, and Year-End Reserves & Reserve Fund transfers. On May 13th, 2020, Council approved a revised net operating budget of \$537.5 million for 2020

**Comments**

This report summarizes:

Part 1 – Operating Results as at December 31, 2020

Part 2 – Capital Status

Part 3 – Stormwater Financial Summary

Part 4 – Infrastructure Funding Programs Projects

Part 5 – Ward-Specific Projects

Part 6 – Reserves and Reserve Fund Transfers

Part 7 – Uncollectible Write-offs

**Engagement and Consultation**

Finance acknowledges the contribution of all Service Areas for providing detailed operating variance explanations, Revenue and Taxation group for providing the information on uncollectible write-offs, Legal services for By-law review and enactments and the various Capital Project managers to assist with the capital highlights.

## Financial Impact

### PART 1: OPERATING RESULTS AS AT DECEMBER 31, 2020

In mid-March 2020, the Province of Ontario, the Region of Peel and City of Mississauga declared states of emergency to control the spread of COVID-19. Council recognized the financial impact on residents and businesses due to physical distancing and took actions to reduce their severity, including rear-door only boarding on MiWay buses, closure of City facilities, work from home directive for nonessential City staff, cancellation of all events and spring programs, virtual Council meetings, deferral of courthouse hearings and enforcement of physical distancing in parks and at private establishments and residences.

This report forms part of a staff commitment to provide updated financial information to Council on a regular basis. These updates ensure Council and Public are aware of the financial challenges the City is facing as a result of COVID-19, and assist Council in making informed decisions.

To assist the public financially, Council deferred tax and Stormwater due dates, temporarily suspended parking enforcement, deferred rent payments from tenants in City facilities, deferred collection of the Municipal Accommodation Tax, and temporarily suspended fines, penalties and late fees.

These actions significantly reduced the City's revenues. Some actions were taken to mitigate this loss of revenue. Implemented a hiring freeze and temporary staff layoffs, discretionary spending was reduced wherever possible. Nevertheless, the City was forecasting a significant deficit in 2020. This remaining deficit has been managed through Federal and Provincial Safe Restart funding.

Table 1 summarizes the Year-End operating budget variances by Service Area, and identifies how these were managed using Safe Restart funding. The major areas of variance from the budget are highlighted below, with further details provided in Appendix 1-1 Operating Details by Service Area.

Table 1. City of Mississauga Operating Budget - Year-End Position

Service Area (\$ millions)	Net Budget	Year-End Position Before Safe Restart Funding	Surplus / (Deficit) - Before Safe Restart Funding	Safe Restart Funding	Surplus / (Deficit) - Before Safe Restart Funding
MiWay	91.5	126.6	(35.1)	35.1	(0.0)
Recreation	29.0	39.6	(10.6)	0.0	(10.6)
Regulatory Services	1.1	6.5	(5.3)	0.0	(5.3)
Financial Transactions	41.2	46.0	(4.9)	20.5	15.6
Legislative Services	(2.3)	1.7	(4.0)	0.0	(4.0)
Culture	7.2	10.4	(3.2)	0.0	(3.2)
Roads	66.1	66.9	(0.8)	0.0	(0.8)
Business Services	31.5	31.6	(0.1)	0.0	(0.1)
Fire & Emergency Services	119.4	119.4	0.0	0.0	0.0
Mayor & Members Of Council	5.0	4.9	0.1	0.0	0.1
Information Technology	31.7	31.5	0.2	0.0	0.2
Parks, Forestry & Environment	37.5	37.1	0.4	0.0	0.4
City Manager's Office	14.8	14.3	0.6	0.0	0.6
Facilities & Property Management	25.1	23.4	1.7	0.0	1.7
Land Development Services	9.6	7.7	1.9	0.0	1.9
Mississauga Library	28.9	25.6	3.3	0.0	3.3
<b>Year-End Position</b>	<b>537.5</b>	<b>593.1</b>	<b>(55.5)</b>	<b>55.5</b>	<b>(0.0)</b>

## Year-End Operating Result Highlights by Service Area

### MiWay

- MiWay Year-End variance of \$35.1 million deficit is fully offset by Safe Restart funding:
  - Unfavourable net revenues \$11.3 million are mainly due to a farebox revenue shortfall of \$46 million related to the COVID-19 operating impacts offset by \$35.1 million dollar Transit grant received from the Phase 1 and 2 Safe Restart program from the Federal and Provincial government.
  - Offset by a net favourable expense of \$11.3 million mostly attributed to the labour savings of \$8.3 million due to vacancies and deferral of the 2020 Transit growth program. Further offset by net savings in non-labour expenses of \$3.0 million mainly attributed to fuel savings from lower diesel prices and reduced consumption levels. In addition, lower PRESTO commission costs due to lower farebox revenues and savings from equipment repairs and advertising expenses supplemented the savings.

## Recreation

- Recreation service realized a net deficit of \$10.6 million:
  - Unfavourable revenues of \$32.8 million are a direct result of facility closures and observation of social distancing protocols and public health restrictions due to COVID-19.
  - Offset by a favourable labour surplus of \$15.2 million mostly in temp labour driven by temporary staff lay-offs and hiring freezes realized due to minimal program offerings, unfilled positions and maternity leaves.
  - Further offset by favourable non-labour expenditures of \$7.1 million due to lower than expected utilities costs, materials and supplies, contractor and event settlements resulting from facility closures.

## Regulatory Services

- Regulatory Services realized a net deficit of \$5.3 million:
  - Unfavourable revenues of \$6.9 million are mainly driven by decreases in parking revenues, TNC licensing fees and business / mobile licensing fees. This was as a direct result of business closures and observation of public health safety restriction regulations due to COVID-19.
  - Offset by a combined favourable surplus of \$1.6 million in expenses. The savings of \$0.8 million in labour and \$0.8 million in non-labour are a direct result of the COVID-19 impacts to operations.

## Financial Transactions

- Financial Transactions is reporting a net surplus of \$15.6 million:
  - Favourable net revenues \$15.7 million is mainly driven by Safe Restart Agreement Funding received from the Province offset by lower than budgeted interest charges collected on tax penalties due to council imposed COVID-19 Tax deferrals for the 2020 cycle.

## Legislative Services

- Legislative Services realized a net deficit of \$4.0 million:
  - Unfavourable revenues of \$5.5 million are mainly due to the Courthouse closure which were a direct result of facility shutdowns in combination with Provincial policy changes to hold ticket payments until 2021.
  - Offset by a combined favourable surplus of \$1.5 million in expenses. The savings of \$0.9 million in labour and \$0.6 million in non-labour are a direct result of the COVID-19 impacts on judiciary services.

## Culture

- Culture realized a net deficit of \$3.2 million:
  - Unfavourable combined revenues of \$4.8 million are a direct result of the COVID-19 impacts. \$3.6 million pertains to the impact of cancelled or modified events and programs and \$1.2 million pertains to the impact on the Municipal Accommodation Tax reserve.
  - Offset by a combined favourable surplus of \$1.6 million in expenses. The savings of \$1.1 million in non-labour expenses are due to the reduction in supplies due to the cancellation/modification of events related to COVID-19 impacts on operations. The remaining \$0.5 million savings in non-labour pertains to the City assuming responsibility for the Living Arts Centre operations.

## Roads

- Roads is reporting a net deficit of \$0.8 million:
  - Favourable combined revenues of \$2.5 million are mainly due to higher external recoveries including higher than budgeted fees & charges (road permits and encroachment fees) offset by unfavourable parking revenues due to the impact of COVID-19 on parking operations.
  - Offset by an unfavourable expense of \$4.5 million mostly pertaining to the non-labour costs for increased sidewalk maintenance and higher than budgeted contractor costs for bridges, watercourses and cleaning & litter pick-up.
  - Further offset by a Labour surplus of \$1.1 million as a result of a hiring freeze and related impacts on operations due to COVID-19.

## Facilities & Property Management

- Facilities & Property Management is reporting a net favourable surplus of \$1.7 million:
  - Favourable labour surplus of \$2.2 million is a result of vacant positions and imposed hiring freezes due to COVID-19 offset by \$0.5 million unfavourable non-labour variances due to increased costs for cleaning, Personal Protective Equipment including impacts on security services due to COVID-19 and the impact on operations.

## Land Development Services

- Land Development Services is reporting a net surplus of \$1.9 million:
  - Favourable labour surplus of \$1.9 million is a result of savings from vacant positions and imposed hiring freezes due to COVID-19 and the impacts on operations.

### Mississauga Library

- Mississauga Library is reporting a net surplus of \$3.4 million:
  - Favourable labour surplus of \$3.1 million mainly attributed to full time vacancies in addition to savings realized during Library closures, lay-offs due to COVID-19 impacts on operations.
  - Offset by a net surplus of \$0.3 million. Non-labour expenses due to savings realized during Library closures of \$0.8 million were offset by unfavourable revenues shortfalls of \$0.5 million resulting from Library closures due COVID-19 impacts on operations.

### Other Service Areas

- All other services are reporting a net favourable surplus totalling \$1.2 million.
  - The net favourable surplus is a result of a imposed hiring freeze for full time positions, delays in seasonal hiring's and the reduced spending of discretionary costs due to the impacts on operations related to COVID-19.

### Reconciliation with 2020 Consolidated Financial Statements

Budget data presented in this report reflect values based on the cash basis of accounting. The City's financial statements are prepared in accordance with the Municipal Act and based on the reporting standards set by the Chartered Professional Accountants (CPA) Canada Public Sector Accounting Board. Adjustments to budgeted values are required to provide comparative values based on the full accrual basis of accounting. Details of the reconciliation of the approved budget, as presented in the consolidated financial statements, is provided in Appendix 4.

### PART 2: CAPITAL STATUS

As required under the City's Budget Control Bylaw, a Capital works-in-progress review must be prepared at least twice a year for Council. Included in this review is the on-going monitoring, evaluation and identification of projects to be closed, funds being returned to reserves, and projects requiring additional funding.

As of December 31, 2020, the City has an approved capital program of \$1,313.3 million. Staff recommends returning \$6.9 million to various reserves and reserve funds from various projects. This results in a revised net capital program totalling \$1,306.4 million.

Of the \$1,306.4 million total:

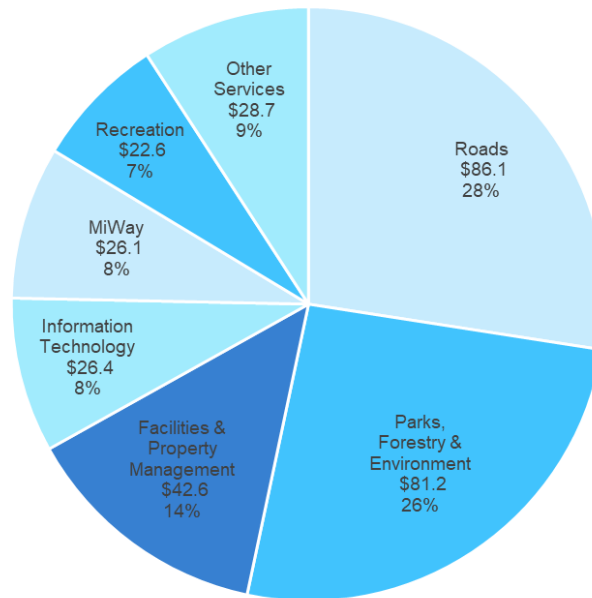
- \$992.6 million or 76% has been spent
- \$313.8 million is to be incurred

The following chart shows the distribution of the City's capital expenditures to be incurred, by service. See Appendix 2-1 for more details.



**Total Capital Works-in-Progress**  
**Net Future Expenditures to be incurred by Service Area**  
**\$313.8 Million**

\*Excludes Stormwater Program



Other Services includes: Mississauga Library, Land Development Services, Fire & Emergency Services, Business Services, Legislative Services, Culture, City Manager's Office

City staff continues to evaluate older projects and return unspent funds to reduce the amount of capital funds that are needed to be borrowed for future years' projects. The \$313.8 million of future expenditures earn interest revenue that is used to support both the capital and operating programs including contributions to the reserves and reserve funds. Of the \$313.8 million still to be incurred, over 35% is accounted for by the following projects:

- \$35.9 million for various land acquisitions
- \$21.5 million for various road property acquisitions
- \$16.4 million for roadway rehabilitation
- \$9.8 million for Goreway Drive Rail Grade Separation
- \$8.9 for Churchill Meadows Community Center and Pool construction
- \$6.7 million for Downtown Transitway Connection and Terminal – TPAP
- \$6.0 million for SAP S4 HANA Upgrade (part of the SAP Roadmap)
- \$5.5 million for cycling program

The Year-End review has resulted in \$6.9 million being returned as a result of all budget adjustments, transfers and project closures. The majority of the funds are being returned to the Federal Gas Tax Reserve Fund and Tax-Capital Reserve Fund.

The following are highlights for significant funding adjustment requests, or for significant accomplishments of completed projects:

### **Roads**

- PN 17150 (TWBR00027) Bridge Repairs is in progress and returning \$1.8 million. Of the amount returned, \$1.5 million will be requested in PN 20150 (TWBR00034) Bridge & Structure Renewal for the construction of the Dundas Street retaining wall project, east of Mississauga Road which includes road widening necessary to accommodate the future bus transitway. The design, construction and contract administration tasks have grown in complexity and require this additional funding. The net impact is \$0.3 million to the reserves.
- PN 20104 (TWRI07770) Belbin Street from Preston Meadow to Nahani Way is returning \$1.0 million. Belbin Street construction is substantially complete with some street lighting work remaining.

### **MiWay**

- PN 19249 (TWTR00346) Transit LRT Service Management is recommending to close and return funds in the amount of \$0.9 million. This initiative will be addressed in the Operating budget going forward.

### **Parks, Forestry & Environment**

- PN 18339 (CMPF00882) Trail Reconstruction Program is in progress and returning \$0.5 million for the Helen Molasey Trail Project. This project is being coordinated with Transportation & Works (T&W). Storm Channel improvements are on hold until T&W completes the flood mitigation design. Future capital funding requirements will be re-budgeted once the design is completed.
- PN 18300 (CMPF006574) Parkland Acquisition Program is requesting \$0.5 million. The project is ongoing and will remain open for project appraisals, property investigations, property management fees, and demolitions. These additional funds are requested to support the ongoing demolition works.

### **Library**

- PN 16270 (CMLS00059) Central Library Redevelopment is requesting \$0.3 million. This will be offset from future operating savings from Central Library. The Central Library Redevelopment is currently underway with the target completion in Q2 2023. The \$0.3 million requested is for Central Library Redevelopment Relocation and will be put towards the retrofit costs at Kings Mastings School.

## Facilities and Property Management

- PN 17728 (CPFP005754) Roof Replacement - City hall is closing and returning \$0.4 million. The project was completed under budget due to competitive tender pricing. The project was implemented in 3 phases to minimize disruption to City Hall staff and building operations. The project scope involved lifecycle replacement of roofing elements at City Hall including the Council Chamber roofing and Great Hall skylight glazing replacement.
- PN 18731 (CPFP006464) Outdoor Lighting, Security and Parking Lot Renewal-Mavis is closing and returning \$0.3 million. The project was completed under budget due to competitive tender pricing. The scope of the project involved lifecycle replacement of asphalt, concrete curbs and installation of concrete paving in heavy traffic areas used by salt trucks. The project scope also included replacing existing lighting standards with LED fixtures and installation of additional lighting standards to provide adequate lighting for the safe operation of Mavis Yard.

## Legislative Services

Electronic Document & Records Management System projects (EDRMS):

- PN15527 (CPLS004191) Electronic Document & Records Mgmt System (EDRMS) is closing and returning \$1.3 million. PN19527 (CPLS006767) EDRMS 2019 is in progress and returning \$1.1 million of the original \$1.4 million budget. The combined return of \$2.4 million is due to a change in project scope and cancellation of the original procurement process, the budget has not been spent yet. The project is now taking a different approach and exploring different products that may have the potential to fulfill the requirements of the Electronic Document Records Management plan System. The remaining budget of \$0.3 million has been retained to test the EDRMS solution project alternatives.

## PART 3: STORMWATER FINANCIAL SUMMARY

### Stormwater Operating and Revenue Charge Summary

As of December 31, 2020, the City is reporting that the Stormwater operating program resulted in a Year-End position of zero. Further details are provided in Appendix 1-2, Revenue Charge and Operating Details for Stormwater.

### Stormwater Capital Summary

The approved Stormwater capital program is \$134.3 million, including legacy Stormwater projects originally part of the Roads service area. Staff recommends closing 8 projects and requesting approximately \$0.5 million to the appropriate reserve funds.

Recommended adjustments to the Stormwater capital program will result in a revised net budget of \$134.9 million for the active 95 projects.

The following is the highlight of major project funding adjustments:

- PN 20142 (TWSD007680) Etobicoke Creek Erosion Control - behind Ponytrail Drive to Bloor Street is being closed and \$1.8 million is being transferred to PN 18142 (TWSD00318) Etobicoke Creek Erosion Control - Behind Pony Trail Drive to Bloor Street for ease of project management.
- PN17015 (TWSD00372) Mary Fix Creek erosion control, downstream of Dundas Street West is requesting additional funds of \$0.5 million due to an increase in the engineering consultant's cost estimates for the work. This increase is due in part to the need for a specialized retaining wall that avoids encroachment onto the adjacent property, as well as the need for construction access agreements.
- PN 20023 (TWSD007685) Storm Sewer Improvements – Britannia Road E is requesting additional funds of \$0.3 million due to an increase in the engineering consultant's cost estimate for the work. The funds are required for additional work to stabilize the road embankment that has become unstable as a result of the failing storm sewer.

### Capital Appendices

The following appendices detail project updates, changes, and funding adjustments for all capital projects, including Stormwater:

- **Appendix 2-2:** Projects Completed, Delayed or Cancelled and To Be Closed – 145 projects with an approved budget of \$133.5 million, including 8 Stormwater projects with approved budget of \$17.9 million, are to be closed. \$8.2 million or 6.1% of the approved budget amount being returned to the reserves and reserve funds.
- **Appendix 2-3:** Open Projects Requiring Funding Adjustments – Overall 53 projects with an approved budget of \$62.2 million, requesting \$1.6 million from reserves and reserve funds. Among them, 5 Stormwater projects are requesting \$1.0 million.
- **Appendix 2-4:** Project Adjustments with No Net Capital Impact lists 12 projects that are being adjusted with no net financial impact.

## PART 4: INFRASTRUCTURE FUNDING PROGRAMS PROJECTS

The capital program includes funding from two senior government grant-funding programs.

### PTIF & CWWF

The Public Transit Infrastructure Fund (PTIF) and the Clean Water and Wastewater Fund (CWWF) programs were introduced at General Committee on October 5, 2016. Formal approvals under these two programs were received on May 4, 2017 and May 23, 2017 respectively. On January 4, 2018 the Federal Government announced that both PTIF and CWWF programs will be extended to March 31, 2020. Due to COVID-19 certain projects have been extended to July 31, 2021 and September 30, 2023 respectively.

Total eligible funding for PTIF is \$116.6 million, of which \$58.3 million, or 50%, can be claimed for reimbursement. Claims for reimbursement are based on actual expenditures. Claims to the end of December 2020 totaled \$50.3 million, of which \$47.0 million was received by December 31, 2020.

Total eligible funding for CWWF is \$13.1 million, of which \$9.8 million, or 75%, can be claimed for reimbursement. Claims for reimbursement are based on actual expenditures. Claims to the end of December 2020 totaled \$9.6 million, of which \$9.4 million was received by December 31, 2020.

Future expenditure and claim information for these programs will be reported on in future WIP reports. All infrastructure funding program projects are listed in Appendix 3-1 to Appendix 3-3.

### **PART 5: WARD-SPECIFIC SPECIAL PROJECTS**

On May 22nd, 2019 a motion was passed by Council to establish capital projects up to a total amount of \$2 million per ward, to be used at the discretion of each local Councillor.

New projects, to be established and funded from the Federal Gas Tax reserve fund are outlined in Appendix 2-7. A status update of active projects by Ward is presented in Appendix 2-8.

#### **Housekeeping Items for Existing Ward-Specific Projects:**

- Additional funding of \$45,000 is required Ward 11 PN B19353 Entrance Garden/Sign. In addition, the remaining \$35,000 in C19353 Comprehensive signage and way finding program for Streetsville Memorial will be transferred to B19353 to complete the project.

### **PART 6: RESERVES AND RESERVE FUNDS TRANSFERS**

The conditions of the funding agreements for the Mississauga Bus Rapid Transit (BRT) Reserve Fund (35184) and MoveOntario 2020 Higher Order Transit Reserve Fund (35187) have been met. The interest accrued and remaining in both these reserve funds can now be transferred to Tax Capital Reserve Fund (33121) for future capital transit initiatives.

### **PART 7: UNCOLLECTIBLE WRITE-OFFS**

Accounts Receivable Invoicing and Collection Policy 04-07-02 gives the Commissioner, Corporate Services and Chief Financial Officer the authority to write off uncollectible invoices under \$25,000 and requires the amount of invoices written off to be reported to Council annually. In 2020, a total of 3,394 invoices were issued totalling \$30.1 million. Write-offs completed in 2020 for prior years' uncollectible invoices totalled \$435,075.09. Invoices are only written off after all avenues for collection have been exhausted including adding invoices to the tax roll for collection where authorized under legislation and/or by-laws, assigning to collection agencies and/or taking legal action.

## Conclusion

The City was faced with unprecedented challenges in 2020 as a result of the COVID-19 pandemic. Physical distancing requirements and various degrees of lockdown impacted many service areas. Transit ridership has decreased significantly, and for a portion of the year, no transit fares were collected. Non-essential services such as recreation centres and libraries have been closed for some of the year. Other revenues, used to offset the City's expenditures, have also been significantly reduced.

Although the City adopted many mitigating actions, such as a hiring freeze, layoffs of temporary staff, discretionary expenditure review and closures of facilities wherever possible, the City was nevertheless forecasting a deficit of \$55.5 million at year end. This remaining deficit has been managed thanks to Federal and Provincial Safe Restart funding.

## Attachments

- Appendix 1-1 Operating Details by Service Area
- Appendix 1-2 Revenue Charge and Operating Details for Stormwater
- Appendix 2-1 Summary of Capital Works-in-Progress by Service Area
- Appendix 2-2 Projects Completed, Delayed or Cancelled and to Be Closed
- Appendix 2-3 Open Projects Requiring Funding Adjustments
- Appendix 2-4 Project Adjustments with No Net Capital Impact
- Appendix 2-5 Project Adjustments with Funding Swaps
- Appendix 2-6 Various Adjustments and New Projects
- Appendix 2-7 Requests for Establishment of New Ward-Specific Projects
- Appendix 2-8 Active Ward-Specific Projects
- Appendix 3-1 Canada 150 Intake 1 & 2 Projects Update
- Appendix 3-2 Clean Water Wastewater Fund (CWWF) Projects Update
- Appendix 3-3 Public Transit Infrastructure Fund (PTIF) Projects Update
- Appendix 4 Reconciliation with 2020 Consolidated Financial Statements



**Operating Details by Service Area**  
**Fire & Emergency Services**

Appendix 1-1

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(6.0)	(2.4)	(3.7)	(60.5%)	\$3.2M transfer from Public Safety Reserve Fund deferred due to labour surplus and delay in hiring new positions funded by the transfer. (\$0.4M) unfavourable revenue variance expected due to covid-19 related decrease in call volume, specifically in false alarm, elevator, and motor vehicle accident calls.
Other Operating Expenses	13.9	14.0	(0.1)	(0.8%)	\$0.7M favourability in operating expenses due to covid 19 related savings staff development, transportation costs and materials and supplies, offset by (\$0.8M) incremental Covid-19 related expenses including hand sanitizer, cleaning supplies, and PPE.
Labour and Benefits	110.5	106.9	3.6	3.3%	\$3.6M favourable labour variance expected due to existing vacancies in suppression and fire prevention. Suppression vacancies are due to retirements and long term absences. Fire prevention vacancies are related to new positions that have not yet been filled.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>118.4</b>	<b>118.5</b>	<b>(0.2)</b>	<b>(0.1%)</b>	
Administrative and Support Costs	1.0	0.9	0.2	16.1%	
<b>Total Net Cost</b>	<b>119.4</b>	<b>119.4</b>	<b>0.0</b>	<b>0.0%</b>	

**Roads**

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(16.7)	(19.2)	2.5	15.2%	\$2.6M favourable variance is due to higher external recoveries and fees & charges revenue \$0.7M favourable variance driven by higher leaf recovery collection \$0.3M favourable variance driven by increased development application, building permit review & inspection \$1.1M unfavourable parking revenues resulting from COVID-19
Other Operating Expenses	48.7	53.2	(4.5)	(9.1%)	\$2.7M unfavourable variance due to increased sidewalk maintenance with most of the work being recoverable. \$1.3M unfavourable variance in increase contractor cost for bridges & watercourses and cleaning & litter pickup. \$0.5M unfavourable due to winter maintenance surplus transfer to reserve
Labour and Benefits	33.8	32.7	1.1	3.4%	Favourable gapping due to various vacancies and delays in recruitment due to Covid-19
<b>Total Net Cost before Administrative and Support Costs</b>	<b>65.9</b>	<b>66.6</b>	<b>(0.8)</b>	<b>(1.2%)</b>	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	On Budget
<b>Total Net Cost</b>	<b>66.1</b>	<b>66.9</b>	<b>(0.8)</b>	<b>(1.2%)</b>	

**Operating Details by Service Area**  
**MiWay**

Appendix 1-1

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.6)	(82.2)	(11.3)	(12.1%)	\$46M unfavourable Transit farebox revenue variance due to lower ridership resulting from Covid-19. Free Transit was offered from March to June, revenue collections began July 02, 2020 \$35.1M favourable variance due to funding from Safe Restart Grant - Municipal Transit - Phase 1 \$31.1M and Phase 2 \$4.0M
Transfers from Reserve	(18.5)	(11.9)	(6.6)	(35.6%)	\$6.6M favourable variance due to annual provincial gas tax transfer being less than budget in order to bring the full year variance to zero for this service.
Other Operating Expenses	49.2	39.6	9.6	19.5%	\$6.6M favourable variance for Diesel Costs. \$3.2M is attributable to a price variance (\$0.77/litre actual vs. \$0.96/litre budget) caused by various market factors including COVID-19. In addition, lower consumption savings of \$3.3M mainly due to COVID-19 \$2.4M favourable variance due to lower Presto Commission cost due to decreased ridership and revenues resulting from COVID-19 \$1.4M favourable variance due to fewer equipment purchases \$0.9M unfavourable variance due to Transit unplanned expenditures for additional quantities and types of PPE, enhanced cleaning and protective barriers for staff due to COVID-19
Labour and Benefits	152.8	144.5	8.3	5.4%	\$8.3M favourable variance due to vacant positions put on hold due to COVID-19. Partially offset by increase in overtime due to vacant positions and increase in staff paid-time off due to COVID-19.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>90.0</b>	<b>90.0</b>	<b>0.0</b>	<b>0.0%</b>	
Administrative and Support Costs	1.6	1.6	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>91.5</b>	<b>91.5</b>	<b>0.0</b>	<b>0.0%</b>	

**Parks Forestry & Environment**

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.2)	(4.1)	(1.1)	(21.7%)	(\$1.1M) Unfavourable variance the result of closures and restrictions/delays in openings due to COVID-19
Other Operating Expenses	15.2	15.9	(0.6)	(4.1%)	(\$0.6M) Unfavourable variance due to additional occupancy and vehicle requirements for social distancing, PPE and additional comfort station cleanings due to COVID-19.
Labour and Benefits	27.7	25.5	2.2	8.1%	\$1.5M Full-time favourable variance due to retirements and vacant full-time positions being held in hiring freeze or being backfilled by temporary staff. \$0.7M Favourable temp variances due to delay in hiring of seasonal temporary staff due to COVID-19 restrictions with only essential duties being completed.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>37.7</b>	<b>37.3</b>	<b>0.5</b>	<b>1.3%</b>	
Administrative and Support Costs	(0.2)	(0.2)	(0.0)	(19.6%)	
<b>Total Net Cost</b>	<b>37.5</b>	<b>37.1</b>	<b>0.4</b>	<b>1.2%</b>	



## Operating Details by Service Area

Appendix 1-1

## Mississauga Library

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.1)	(1.5)	(0.6)	(26.8%)	(0.6M) unfavourable due to closure resulting in less revenue collected from fines, photocopy charges and other user fees.
Other Operating Expenses	7.1	6.4	0.7	10.4%	0.7M favourable variance the result of savings generated from Library closures due to Covid-19.
Labour and Benefits	23.4	20.3	3.1	13.4%	\$3.1M favourable labour variance primarily due to full time vacancies, as well as COVID closure lay-offs; gradual reopening in late Q2 with a staggered return to work.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>28.4</b>	<b>25.1</b>	<b>3.3</b>	<b>11.6%</b>	
Administrative and Support Costs	0.5	0.5	(0.0)	(1.1%)	
<b>Total Net Cost</b>	<b>28.9</b>	<b>25.6</b>	<b>3.3</b>	<b>11.4%</b>	

## Business Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.7)	(2.1)	(0.7)	(24.9%)	\$0.7M deficit in Revenue and Material Management (MM) as a result of eliminating overdue notices in October and November; suspending cheque retrieval, payment redistribution, returned payment and photocopy of processed cheque fees from April to December; and loss of revenue due to deferral of all tax sales.
Other Operating Expenses	4.1	3.4	0.6	15.4%	\$0.6M favourable variance is due to committed savings in Seminars, Conferences, Professional Services and Materials and Supplies in an effort to offset the expected City wide deficit as a result of Covid-19.
Labour and Benefits	30.1	30.2	(0.0)	(0.1%)	On Budget
<b>Total Net Cost before Administrative and Support Costs</b>	<b>31.5</b>	<b>31.5</b>	<b>(0.1)</b>	<b>(0.3%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	On Budget
<b>Total Net Cost</b>	<b>31.5</b>	<b>31.6</b>	<b>(0.1)</b>	<b>(0.3%)</b>	

## Facilities &amp; Property Management

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.6)	(0.6)	0.0	1.7%	On budget
Other Operating Expenses	10.2	10.7	(0.5)	(5.0%)	Unfavourable variance due to increased maintenance demands for mold abatements and various structural repairs, increased professional services for Covid-related impacts for security, cleaning and recruitment and PPE costs Offset by favourable variance due to increased savings for utilities due to Covid and reduction in preventative maintenance activity
Labour and Benefits	17.4	15.2	2.3	12.9%	\$2.3M favourable variance due to vacancies in various positions because of market conditions along with hiring freeze due to Covid (\$0.1M) unfavourable variance due to fewer labour recoveries generated due to vacant positions.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>26.9</b>	<b>25.2</b>	<b>1.7</b>	<b>6.5%</b>	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>25.1</b>	<b>23.4</b>	<b>1.7</b>	<b>7.0%</b>	

## Operating Details by Service Area

Appendix 1-1

## Recreation

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(52.9)	(21.1)	(31.8)	(60.2%)	\$31.8M unfavourable variance as a result of COVID impact. Minimal program offerings due to facility closures and public health restrictions
Other Operating Expenses	23.8	17.7	6.1	25.7%	\$6.1M surplus due to COVID and lower revenues. Main drivers of savings in utilities, materials and supplies, contractor and event settlement costs
Labour and Benefits	58.0	42.7	15.2	26.3%	\$15.2M favourable variance primarily driven by COVID related savings in temp labour of \$12.5M ; Remaining surplus is primarily related to vacancies, maternity leaves, and salary differential for replacement hires
<b>Total Net Cost before Administrative and Support Costs</b>	<b>28.9</b>	<b>39.4</b>	<b>(10.4)</b>	<b>(36.1%)</b>	
Administrative and Support Costs	0.1	0.2	(0.1)	(149.5%)	
<b>Total Net Cost</b>	<b>29.0</b>	<b>39.6</b>	<b>(10.6)</b>	<b>(36.5%)</b>	

## Information Technology

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.1)	(1.0)	(0.1)	(12.7%)	\$100K unfavorable due to shortfall of GIS Revenues.
Other Operating Expenses	10.2	9.9	0.3	2.9%	\$0.3M favourable variance is due to committed savings in Staff Development, Transportation, Equipment Maintenance, Professional Services, Materials and Supplies and Finance Charges caused by reduced spending as a result of COVID-19. Offset by over expenditures in Communications cost.
Labour and Benefits	24.4	24.4	0.1	0.3%	\$70K Favourable due to higher than expected capital chargebacks
<b>Total Net Cost before Administrative and Support Costs</b>	<b>33.5</b>	<b>33.3</b>	<b>0.2</b>	<b>0.7%</b>	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On Budget
<b>Total Net Cost</b>	<b>31.7</b>	<b>31.5</b>	<b>0.2</b>	<b>0.7%</b>	

## City Manager's Office

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.4)	(1.5)	0.1	3.8%	On Budget, surplus is due to MBEC Grants that flow through Revenues before the transfer to Reserves.
Other Operating Expenses	3.2	3.9	(0.7)	(20.5%)	Unfavourable forecast mainly due to over expenditures for Contractor and Professional Services in Legal Services (\$1.1M). Offset by savings in Advertising and Promotions from the EDO Division of \$190K, as well overall savings in Staff Development, Communication, Material & Supplies costs of 124k which were a result of reduce spend due to COVID-19.
Labour and Benefits	13.0	11.8	1.2	9.0%	\$1.2M favourable due to vacancies in the Legal Services Department, Internal Audit and Strategic Initiatives.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>14.8</b>	<b>14.3</b>	<b>0.6</b>	<b>3.8%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>14.8</b>	<b>14.3</b>	<b>0.6</b>	<b>3.8%</b>	

## Operating Details by Service Area

Appendix 1-1

## Land Development Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(13.7)	(22.0)	8.3	60.9%	\$8.3M Favourable variance mainly due to increased volume and higher value for Building Permits Application and Development applications.
Other Operating Expenses	2.3	10.1	(7.7)	(330.7%)	(\$7.7M) Unfavourable variance primarily driven by transfer of building permit revenue for \$8.4M to the Building Permit Revenue Stabilization Reserve.
Labour and Benefits	20.9	19.6	1.3	6.3%	\$1.3M Favourable variance mainly due to vacant positions, gapping and hiring freeze due to COVID
<b>Total Net Cost before Administrative and Support Costs</b>	<b>9.6</b>	<b>7.7</b>	<b>1.9</b>	<b>19.8%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	On Budget
<b>Total Net Cost</b>	<b>9.6</b>	<b>7.7</b>	<b>1.9</b>	<b>19.8%</b>	

## Culture

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(8.5)	(3.7)	(4.8)	(56.1%)	(\$3.6M) Unfavourable variance primarily due to cancelled or modified events/programs. (\$1.2M) Reduction in transfer from Municipal Accommodation Tax Reserve Fund
Other Operating Expenses	9.7	6.3	3.3	34.4%	\$1.1M Favourable variance due to reduction in supplies for education, exhibition and outreach programs; Also, due to cancelled/modified events. Off set by cleaning/security/logistics required. \$2.2M Favourable operating expenses variance is a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
Labour and Benefits	5.9	7.6	(1.7)	(28.9%)	(\$1.7 M) unfavourable labour variance is primarily a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>7.1</b>	<b>10.3</b>	<b>(3.2)</b>	<b>(44.5%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	1.4%	
<b>Total Net Cost</b>	<b>7.2</b>	<b>10.4</b>	<b>(3.2)</b>	<b>(43.8%)</b>	

## Operating Details by Service Area

Appendix 1-1

## Mayor &amp; Council

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.1)	(0.1)	0.0	0.0%	
Other Operating Expenses	0.8	0.7	0.1	14.7%	
Labour and Benefits	4.3	4.3	(0.0)	(0.3%)	
<b>Total Net Cost before Administrative and Support Costs</b>	<b>5.0</b>	<b>4.9</b>	<b>0.1</b>	<b>2.0%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>5.0</b>	<b>4.9</b>	<b>0.1</b>	<b>2.0%</b>	

## Regulatory Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(11.2)	(6.9)	(38.1%)	Unfavourable revenue variances are resulting from COVID-19 \$4.0M decreased parking & APS revenues \$0.6M business & bingo Licensing \$1.1M TNC Licensing \$0.9M mobile licensing
Other Operating Expenses	2.8	2.0	0.8	29.4%	\$0.8M favourable variances due to savings in discretionary expenses
Labour and Benefits	16.2	15.5	0.7	4.6%	\$0.7M favourable gapping due to various hold and vacant positions due to COVID-19
<b>Total Net Cost before Administrative and Support Costs</b>	<b>0.9</b>	<b>6.3</b>	<b>(5.3)</b>	<b>(566.6%)</b>	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>1.1</b>	<b>6.5</b>	<b>(5.3)</b>	<b>(467.4%)</b>	

## Legislative Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(12.1)	(6.7)	(5.5)	(45.0%)	\$5.5M Unfavorable variance due to court house closure resulting from COVID-19 and Provincial policy change related to ticket payment.
Other Operating Expenses	1.5	0.9	0.6	38.2%	\$600K Favourable variance mainly due to COVID related savings due to Court house closure and lower demand for judiciary services
Labour and Benefits	8.4	7.5	0.9	10.9%	\$900K Favourable variance mainly driven by COVID related savings due to Court House closure and other vacant positions.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>(2.3)</b>	<b>1.7</b>	<b>(4.0)</b>	<b>(173.5%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>(2.3)</b>	<b>1.7</b>	<b>(4.0)</b>	<b>(173.5%)</b>	

**Operating Details by Service Area**  
Financial Transactions

Appendix 1-1

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(139.9)	(149.5)	9.6	6.9%	\$25M Safe Restart Agreement funding \$5M Gain or Loss on disposal of assets (offset by transfer to reserve fund below) \$1.5M PILTs surplus mainly for Hydro properties and Region of Peel properties \$0.9M Supplementary tax bill surplus (\$6M) Less of Municipal Accommodation Tax (MAT) revenue (offset by transfer to reserve & reserve fund below) (\$4M) Less of transfer from reserve fund required for insurance claim (offset by insurance claim savings below) (\$3M) Less of transfer from reserve fund for debt expenses required because of timing differences (offset by surplus debt expense below) (\$3M) Council suspended tax penalty and Interest charges from July 2 to December 31 (\$1M) Less of transfer from reserve fund required for Sick Leave Payment (offset by labour cost savings)
Other Operating Expenses	173.6	169.5	4.1	2.3%	(\$5M) Transfer to reserve fund for Gain or Loss on disposal of assets (offset by above) \$6M Less transfer to reserve & reserve fund for Municipal Accommodation Tax (MAT) revenue (offset by above) \$4M Insurance claims savings mainly from Transit (offset by transfer from reserve fund above) \$3M Less debt expense due to timing differences (offset by transfer from reserve fund above) (\$4M) Transfer to reserve for safe restart municipal phase 2 (\$4M) Tax appeals overspend. City has no control over the date decisions are rendered at the Assessment Review Board (ARB) (\$1M) Insurance premium overspend due to hard market (\$0.7M) Transfer to employee benefits reserve fund
Labour and Benefits	7.5	5.6	1.9	25.8%	(\$1.6M) Severance Obligations \$1.0M related to lower Sick Leave claims than expected (offset by transfer from reserve above) \$1.8M To Adjust Sun-Life Payable Clearing Account \$0.3M to related to lower WSIB claims than expected. This is off-set by Reserves and has \$0 impact to bottom line
<b>Total Net Cost before Administrative and Support Costs</b>	<b>41.2</b>	<b>25.6</b>	<b>15.6</b>	<b>37.9%</b>	
Administrative and Support Costs	0.0		0.0	0.0%	
<b>Total Net Cost</b>	<b>41.2</b>	<b>25.6</b>	<b>15.6</b>	<b>37.9%</b>	
<b>City Grand Total Net Cost</b>	<b>537.5</b>	<b>537.5</b>	<b>(0.0)</b>	<b>(0.0%)</b>	

Note: Numbers may not add due to rounding.

## Revenue Charge and Operating Details for Stormwater

Appendix 1-2

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Stormwater Revenue	(42.8)	(42.9)	0.1	(0.2%)	\$0.1M favorable variance due to billing adjustments and changes in the number of billing units.
Stormwater Exemptions and Credits and Other Fees	1.2	1.1	0.1	4.7%	\$0.1M favourable variance due to lower exemption/credit application volume.
Other Operating Expenses and Contribution to Reserves	36.5	37.2	(0.7)	(1.9%)	\$0.6M favourable variance due to lower contractor costs in Operations and Maintenance activities and capital transfer no longer required. \$0.5M unfavourable variance for unbilled revenue accrual transfers to reserves due to billing adjustments. \$0.8M unfavourable variance due to transfer of Operating surplus to Stormwater Pipe Reserve
Labour and Benefits	5.1	4.5	0.5	10.5%	\$0.5M favourable variance is a result of gapping of vacant position and recovery of labour costs.
<b>Total Net Cost</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.0)</b>	<b>0.0%</b>	

## Summary of Capital Works-In-Progress by Service Area as of Dec 31, 2020

Appendix 2-1

Service	# of Active Projects/ Programs	Revised Net City Cost (\$000)	Approved Net City Cost (\$000)	(Surplus) / Additional Funds Required (\$000)	Net Expenditures to Dec 31, 2020 (\$000)	Net Expenditures as a % of Revised Net City Cost	Balance of Net Expenditure to be Incurred (\$000)
<b>Summary of All Projects/Programs</b>							
Fire & Emergency Services	25	\$19,858	\$19,945	\$(88)	\$15,056	76%	\$4,802
Roads	205	\$424,293	\$426,799	\$(2,506)	\$338,147	80%	\$86,146
MiWay	93	\$370,321	\$370,659	\$(339)	\$344,239	93%	\$26,081
Parks, Forestry & Environment	176	\$189,679	\$189,649	\$30	\$108,479	57%	\$81,199
Mississauga Library	22	\$9,598	\$9,298	\$300	\$2,615	27%	\$6,983
Business Services	14	\$5,074	\$5,084	\$(10)	\$1,772	35%	\$3,301
City Manager's Office	4	\$834	\$834	\$0	\$246	29%	\$588
Facilities & Property Management	112	\$105,309	\$106,373	\$(1,064)	\$62,687	60%	\$42,622
Recreation	28	\$98,722	\$98,493	\$229	\$76,112	77%	\$22,610
Information Technology	115	\$61,566	\$61,408	\$159	\$35,122	57%	\$26,445
Land Development Services	30	\$10,604	\$11,410	\$(806)	\$3,622	34%	\$6,982
Culture	30	\$7,050	\$7,047	\$4	\$5,536	79%	\$1,515
Regulatory Services	6	\$458	\$458	\$0	\$(1,718)		\$2,176
Legislative Services	13	\$3,034	\$5,803	\$(2,768)	\$644	21%	\$2,390
Stormwater	95	\$134,884	\$134,335	\$549	\$75,253	56%	\$59,631
<b>TOTAL</b>	<b>968</b>	<b>\$1,441,284</b>	<b>\$1,447,593</b>	<b>\$(6,309)</b>	<b>\$1,067,813</b>	<b>74%</b>	<b>\$373,471</b>
<b>2020</b>							
Fire & Emergency Services	7	\$2,020	\$2,020	\$0	\$416	21%	\$1,604
Roads	51	\$74,516	\$74,090	\$426	\$36,582	49%	\$37,934
MiWay	20	\$22,531	\$22,531	\$0	\$5,229	23%	\$17,302
Parks, Forestry & Environment	48	\$57,758	\$57,573	\$186	\$28,188	49%	\$29,570
Mississauga Library	6	\$2,120	\$2,120	\$0	\$6	0%	\$2,115
Business Services	4	\$942	\$942	\$0	\$0	0%	\$942
Facilities & Property Management	17	\$14,960	\$13,600	\$1,360	\$1,667	11%	\$13,293
Recreation	6	\$4,999	\$4,785	\$214	\$1,069	21%	\$3,931
Information Technology	41	\$19,497	\$19,200	\$298	\$8,369	43%	\$11,128
Land Development Services	4	\$580	\$580	\$0	\$0	0%	\$580
Culture	11	\$1,086	\$1,087	\$(1)	\$365	34%	\$721
Regulatory Services	3	\$425	\$425	\$0	\$80		\$345
Legislative Services	3	\$347	\$347	\$0	\$0	0%	\$347
Stormwater	24	\$18,285	\$19,755	\$(1,470)	\$5,629	31%	\$12,656
<b>2020 Total</b>	<b>245</b>	<b>\$220,067</b>	<b>\$219,054</b>	<b>\$1,013</b>	<b>\$87,600</b>	<b>40%</b>	<b>\$132,467</b>

## Summary of Capital Works-In-Progress by Service Area as of Dec 31, 2020

Appendix 2-1

Service	# of Active Projects/ Programs	Revised Net City Cost (\$000)	Approved Net City Cost (\$000)	(Surplus) / Additional Funds Required (\$000)	Net Expenditures to Dec 31, 2020 (\$000)	Net Expenditures as a % of Revised Net City Cost	Balance of Net Expenditure to be Incurred (\$000)
<b>2019</b>							
Fire & Emergency Services	5	\$2,512	\$2,567	\$(55)	\$2,230	89%	\$282
Roads	41	\$57,067	\$57,227	\$(160)	\$44,788	78%	\$12,279
MiWay	28	\$39,810	\$40,106	\$(296)	\$31,718	80%	\$8,092
Parks, Forestry & Environment	29	\$36,443	\$36,807	\$(364)	\$23,635	65%	\$12,808
Mississauga Library	3	\$1,048	\$1,048	\$0	\$180	17%	\$868
Business Services	1	\$259	\$259	\$0	\$0	0%	\$259
City Manager's Office	2	\$298	\$298	\$0	\$0	0%	\$298
Facilities & Property Management	43	\$38,714	\$37,532	\$1,182	\$17,425	45%	\$21,290
Recreation	7	\$10,000	\$9,955	\$45	\$2,279	23%	\$7,721
Information Technology	33	\$27,839	\$27,817	\$23	\$15,315	55%	\$12,524
Land Development Services	2	\$450	\$450	\$0	\$0	0%	\$450
Culture	6	\$839	\$835	\$4	\$401	48%	\$439
Regulatory Services	2	\$33	\$33	\$0	\$(16)		\$49
Legislative Services	4	\$2,236	\$3,566	\$(1,330)	\$349	16%	\$1,887
Stormwater	15	\$14,500	\$14,500	\$0	\$3,110	21%	\$11,389
<b>2019 Total</b>	<b>221</b>	<b>\$232,048</b>	<b>\$232,999</b>	<b>\$(951)</b>	<b>\$141,415</b>	<b>61%</b>	<b>\$90,634</b>
<b>2018</b>							
Fire & Emergency Services	4	\$2,540	\$2,540	\$0	\$1,797	71%	\$743
Roads	31	\$49,245	\$49,363	\$(119)	\$43,006	87%	\$6,239
MiWay	5	\$7,178	\$7,172	\$6	\$6,199	86%	\$979
Parks, Forestry & Environment	33	\$49,124	\$49,238	\$(114)	\$26,050	53%	\$23,073
Mississauga Library	3	\$352	\$352	\$0	\$279	79%	\$73
Business Services	3	\$2,673	\$2,673	\$0	\$890	33%	\$1,783
City Manager's Office	2	\$536	\$536	\$0	\$246	46%	\$290
Facilities & Property Management	28	\$22,391	\$23,796	\$(1,405)	\$16,802	75%	\$5,590
Recreation	4	\$2,506	\$2,499	\$7	\$2,167	86%	\$339
Information Technology	19	\$4,921	\$4,940	\$(19)	\$3,332	68%	\$1,589
Land Development Services	8	\$5,155	\$5,255	\$(100)	\$834	16%	\$4,321
Culture	5	\$488	\$490	\$(2)	\$247	51%	\$241
Legislative Services	1	\$0	\$100	\$(100)	\$0		\$0
Stormwater	18	\$18,639	\$16,559	\$2,080	\$3,785	20%	\$14,854
<b>2018 Total</b>	<b>164</b>	<b>\$165,747</b>	<b>\$165,514</b>	<b>\$234</b>	<b>\$105,634</b>	<b>64%</b>	<b>\$60,114</b>



## Summary of Capital Works-In-Progress by Service Area as of Dec 31, 2020

Appendix 2-1

Service	# of Active Projects/ Programs	Revised Net City Cost (\$000)	Approved Net City Cost (\$000)	(Surplus) / Additional Funds Required (\$000)	Net Expenditures to Dec 31, 2020 (\$000)	Net Expenditures as a % of Revised Net City Cost	Balance of Net Expenditure to be Incurred (\$000)
<b>2017</b>							
Fire & Emergency Services	5	\$1,470	\$1,486	\$(16)	\$727	49%	\$743
Roads	35	\$50,396	\$52,151	\$(1,755)	\$32,280	64%	\$18,116
MiWay	25	\$42,907	\$42,916	\$(8)	\$47,187	110%	\$(4,280)
Parks, Forestry & Environment	35	\$13,234	\$12,753	\$481	\$7,467	56%	\$5,767
Mississauga Library	4	\$805	\$805	\$0	\$401	50%	\$405
Business Services	3	\$830	\$830	\$0	\$571	69%	\$259
Facilities & Property Management	17	\$19,664	\$21,851	\$(2,187)	\$19,452	99%	\$213
Recreation	3	\$969	\$970	\$(1)	\$872	90%	\$97
Information Technology	16	\$3,970	\$4,007	\$(37)	\$3,315	83%	\$656
Land Development Services	9	\$2,395	\$2,695	\$(300)	\$1,109	46%	\$1,286
Culture	3	\$1,704	\$1,701	\$3	\$1,609	94%	\$94
Regulatory Services	1	\$0	\$0	\$0	\$(1,783)		\$1,783
Legislative Services	3	\$198	\$227	\$(29)	\$121	61%	\$77
Stormwater	16	\$20,714	\$20,720	\$(6)	\$10,399	50%	\$10,315
<b>2017 Total</b>	<b>175</b>	<b>\$159,258</b>	<b>\$163,114</b>	<b>\$(3,856)</b>	<b>\$123,727</b>	<b>78%</b>	<b>\$35,530</b>
<b>2016</b>							
Fire & Emergency Services	2	\$3,482	\$3,482	\$0	\$2,461	71%	\$1,021
Roads	15	\$29,996	\$30,603	\$(607)	\$22,718	76%	\$7,278
MiWay	6	\$14,479	\$14,479	\$0	\$15,046	104%	\$(567)
Parks, Forestry & Environment	14	\$9,245	\$9,417	\$(172)	\$5,203	56%	\$4,042
Mississauga Library	3	\$4,923	\$4,623	\$300	\$1,541	31%	\$3,383
Business Services	1	\$200	\$200	\$0	\$154	77%	\$46
Facilities & Property Management	7	\$9,578	\$9,593	\$(14)	\$7,342	77%	\$2,236
Recreation	6	\$26,525	\$26,555	\$(30)	\$19,871	75%	\$6,654
Information Technology	2	\$2,058	\$2,059	\$(2)	\$1,982	96%	\$75
Land Development Services	2	\$70	\$250	\$(180)	\$(87)	-124%	\$157
Culture	3	\$2,905	\$2,903	\$1	\$2,889	99%	\$16
Legislative Services	1	\$80	\$75	\$5	\$0	0%	\$80
Stormwater	5	\$4,018	\$4,018	\$0	\$3,075	77%	\$942
<b>2016 Total</b>	<b>67</b>	<b>\$107,559</b>	<b>\$108,258</b>	<b>\$(699)</b>	<b>\$82,196</b>	<b>76%</b>	<b>\$25,363</b>
<b>2015 &amp; Prior</b>							
Fire & Emergency Services	2	\$7,833	\$7,850	\$(17)	\$7,425	95%	\$408

## Summary of Capital Works-In-Progress by Service Area as of Dec 31, 2020

Appendix 2-1

Service	# of Active Projects/ Programs	Revised Net City Cost (\$000)	Approved Net City Cost (\$000)	(Surplus) / Additional Funds Required (\$000)	Net Expenditures to Dec 31, 2020 (\$000)	Net Expenditures as a % of Revised Net City Cost	Balance of Net Expenditure to be Incurred (\$000)
Roads	32	\$163,073	\$163,364	\$(291)	\$158,773	97%	\$4,300
MiWay	9	\$243,415	\$243,455	\$(41)	\$238,859	98%	\$4,556
Parks, Forestry & Environment	17	\$23,874	\$23,861	\$14	\$17,936	75%	\$5,938
Mississauga Library	3	\$349	\$349	\$(0)	\$209	60%	\$140
Business Services	2	\$170	\$180	\$(10)	\$157	92%	\$13
Recreation	2	\$53,724	\$53,729	\$(6)	\$49,855	93%	\$3,869
Information Technology	4	\$3,281	\$3,385	\$(104)	\$2,808	86%	\$472
Land Development Services	5	\$1,954	\$2,180	\$(226)	\$1,766	90%	\$189
Culture	2	\$29	\$30	\$(1)	\$25	85%	\$4
Legislative Services	1	\$174	\$1,488	\$(1,314)	\$174	100%	\$0
Stormwater	17	\$58,728	\$58,783	\$(55)	\$49,255	84%	\$9,474
<b>2015 &amp; Prior Total</b>	<b>96</b>	<b>\$556,605</b>	<b>\$558,655</b>	<b>\$(2,051)</b>	<b>\$527,241</b>	<b>95%</b>	<b>\$29,364</b>

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Fire &amp; Emergency Services</b>						
CMFS00050	Fire & Emergency Services Master Plan Review	Project completed, to be closed and remaining funds returned.	\$227.8	\$245.0	\$(17.2)	33121 Tax -Capital Reserve Fund 31320 DCA -Fire Services Reserve Fund
CMFS00051	Fire & Emergency Services Future Directions Master Plan Review	Project completed, to be closed and additional funds requested.	\$302.6	\$300.0	\$2.6	30125 Fiscal Stability Reserve
CMFS00067	Personal Protective Equipment Replacement	Project completed, to be closed and remaining funds returned.	\$882.5	\$949.3	\$(66.8)	33121 Tax -Capital Reserve Fund
CMFS00074	Refurbish Fire Vehicles	Project completed, to be closed and remaining funds returned.	\$349.5	\$350.0	\$(0.5)	33121 Tax -Capital Reserve Fund
CMFS00098	Replacement of Emergency Response Tools and Equipment	Project completed, to be closed and additional funds requested.	\$1,107.7	\$1,100.0	\$7.7	33121 Tax -Capital Reserve Fund
CMFS006726	Equipment for new FTE for new station 120	Project completed, to be closed and additional funds requested.	\$44.2	\$40.0	\$4.2	33121 Tax -Capital Reserve Fund
CMFS05408	Office and EOC interior renovations and furnishings	Project completed, to be closed and remaining funds returned.	\$32.3	\$50.0	\$(17.7)	33121 Tax -Capital Reserve Fund
<b>Fire &amp; Emergency Services Total</b>			<b>\$2,946.7</b>	<b>\$3,034.3</b>	<b>\$(87.6)</b>	
<b>Roads</b>						
TWBR00024	Bridge Structure Detail Evaluation & Design at various locations	Project completed, to be closed and remaining funds returned.	\$246.0	\$270.0	\$(24.0)	33121 Tax -Capital Reserve Fund
TWBR00026	Bridge Structure Detail Inspections & Design at various locations	Project completed, to be closed and remaining funds of \$217.9K returned.	\$282.1	\$500.0	\$(217.9)	33121 Tax -Capital Reserve Fund 35182 Gas Tax -Federal Gas Tax-City Allocation
TWBR00164	Rena Road - Culvert Widening	Warranty period complete. Project to be closed.	\$2,843.8	\$3,000.0	\$(156.2)	31335 DCA Roads and Related Infrastructure
TWMR00021	Street Cleanliness	Completed in June 2020 and to be closed.	\$200.3	\$200.0	\$0.3	33121 Tax -Capital Reserve Fund
TWMR00068	Development Charges Update (Major Roads)	Project completed, to be closed and remaining funds returned.	\$385.9	\$400.0	\$(14.1)	31335 DCA Roads and Related Infrastructure
TWMR00075	Burnhamthorpe Rd W - Ninth Line to Loyalist Drive	Project completed, to be closed and remaining funds returned.	\$328.0	\$350.0	\$(22.0)	31335 DCA Roads and Related Infrastructure
TWMR00081	Sheridan Park Drive - West Leg to East Leg of Speakman Drive (EA)	Project completed, to be closed and remaining funds returned.	\$331.8	\$350.0	\$(18.2)	31335 DCA Roads and Related Infrastructure
TWOE00097	Field Equipment Replacement - Traffic Controllers	Project completed and to be closed.	\$190.0	\$190.0	\$(0.0)	33121 Tax -Capital Reserve Fund
TWOE00113	Field Equipment Replacement - Traffic Controllers	Project completed, to be closed and remaining funds returned.	\$190.0	\$190.0	\$(0.0)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

## Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWOE00131	Traffic System and ITS	Project completed, to be closed and remaining funds returned.	\$75.0	\$75.0	\$(0.0)	31335 DCA Roads and Related Infrastructure
TWOE00157	Field Equipment Replacement - Traffic Controllers	Project completed and to be closed.	\$190.0	\$190.0	\$(0.0)	33121 Tax -Capital Reserve Fund
TWOE00172	Traffic Signal Equipment Enhancements	Project completed, to be closed and remaining funds returned.	\$249.4	\$250.0	\$(0.6)	31335 DCA Roads and Related Infrastructure
TWOE00186	Traffic Signal Equipment Enhancements	Project completed, to be closed and additional funds requested.	\$251.0	\$250.0	\$1.0	31335 DCA Roads and Related Infrastructure
TWOE00227	Specialized Equipment	Project completed, to be closed and remaining funds returned.	\$48.2	\$50.0	\$(1.8)	33121 Tax -Capital Reserve Fund
TWOE00288	Site Assessments and Data Management	Sufficient funding in other accounts, to be closed and remaining funds returned.	\$0.0	\$135.0	\$(135.0)	33121 Tax -Capital Reserve Fund
TWOE00404	Traffic Calming Program	Project completed, to be closed and remaining funds returned.	\$180.2	\$200.0	\$(19.8)	35182 Gas Tax -Federal Gas Tax-City Allocation
TWOE00434	Feasibility Study-Port Credit Library Parking Lot	Project completed, to be closed and remaining funds returned.	\$170.2	\$200.0	\$(29.8)	35351 CIL Cash In Lieu Of Parking-Port Credit Reserve Fund 33121 Tax -Capital Reserve Fund 31343 DCA - Parking (2009 By-Law) Reserve Fund
TWOE00468	Aircraft Noise Warning Signs	Project completed, to be closed and remaining funds returned.	\$1.0	\$10.0	\$(9.0)	35564 Misc Contributions Aircraft Noise Warning Sign Maintenance Reserve Fund
TWOE006922	Banner Poles-Streetsville Ward11	Project completed, to be closed and additional funds requested.	\$15.4	\$15.0	\$0.4	35182 Gas Tax -Federal Gas Tax-City Allocation
TWRR00043	Road Asphalt Crack Sealing	Project completed in 2020 with approximately \$99k spent on crack sealing asphalt roadways. Project to be closed.	\$100.4	\$100.0	\$0.4	33121 Tax -Capital Reserve Fund
TWRR00441	Parking Lot Rehabilitation	This project can be closed and the remaining funds can be returned to the funding source.	\$2.3	\$100.0	\$(97.7)	33121 Tax -Capital Reserve Fund
<b>Roads Total</b>			<b>\$6,280.7</b>	<b>\$7,025.0</b>	<b>\$(744.3)</b>	
<b>MiWay</b>						
TWTR00001	Transit GTA Farecard Project	Project completed, to be closed and additional funds requested.	\$5,494.6	\$5,494.2	\$0.4	35180 Gas Tax -Federal Public Transit Reserve Fund
TWTR00089	Transit Malton Facility - Expansion & Improvements	Project completed, to be closed and remaining funds returned.	\$3,976.0	\$4,000.0	\$(24.0)	31330 DCA -Transit Reserve Fund
TWTR00116	Transit Customer Satisfaction Survey	Project completed, to be closed and remaining funds returned.	\$241.5	\$250.0	\$(8.5)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWTR00196	Transit Facility Repairs - City Centre Transit Terminal Washroom Upgrades	Project completed, to be closed and remaining funds returned.	\$408.0	\$425.0	\$(17.0)	35180 Gas Tax -Federal Public Transit Reserve Fund
TWTR00277	Transit Security Vehicles & Equipment - Replacement	Project completed, to be closed and additional funds requested.	\$46.1	\$40.0	\$6.1	35180 Gas Tax -Federal Public Transit Reserve Fund
TWTR00318	Transit Security Vehicles & Equipment - Growth	Project completed, to be closed and additional funds requested.	\$46.1	\$40.0	\$6.1	35180 Gas Tax -Federal Public Transit Reserve Fund 31330 DCA - Transit Reserve Fund
TWTR00320	Transit Remix Planning Software	Project completed, to be closed and remaining funds returned.	\$137.0	\$150.0	\$(13.0)	35182 Gas Tax -Federal Gas Tax-City Allocation
TWTR00346	Transit LRT Service Management	Transit LRT Service Management (PN 19249) to close and returning funds in the amount of \$886,209. This initiative will be addressed in the Operating budget going forward.	\$0.0	\$886.2	\$(886.2)	33121 Tax -Capital Reserve Fund
<b>MiWay Total</b>			<b>\$10,349.4</b>	<b>\$11,285.4</b>	<b>\$(936.0)</b>	
<b>Parks, Forestry &amp; Environment</b>						
CMPF00272	Planning and Development Studies	Project completed, to be closed and remaining funds returned.	\$16.1	\$40.5	\$(24.4)	30125 Fiscal Stability Reserve
CMPF00291	Encroachment Management & Rehabilitation	Project completed, to be closed and remaining funds returned.	\$41.0	\$41.8	\$(0.8)	33121 Tax -Capital Reserve Fund
CMPF00301	Emerald Ash Borer Management Program	Project completed, to be closed and remaining funds returned.	\$5,982.4	\$5,983.8	\$(1.3)	35586 Tax -Emerald Ash Borer Reserve Fund
CMPF00316	Sport Field Maintenance Program	Project completed, to be closed and remaining funds returned.	\$2,099.2	\$2,253.1	\$(153.9)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CMPF00340	Tree Planting (New)	Project completed, to be closed and additional funds requested.	\$1,002.2	\$1,001.2	\$1.0	35215 Developer Contributions -Tree Planting Reserve Fund 33121 Tax - Capital Reserve Fund 35220 Misc Contributions S 37 Bonus Zoning
CMPF00387	Playground Redevelopment Program	Project completed, to be closed and additional funds requested.	\$248.9	\$247.7	\$1.2	33121 Tax -Capital Reserve Fund
CMPF00557	Lit Sports Field Maintenance	Project completed, to be closed and remaining funds returned.	\$1,210.0	\$1,257.3	\$(47.2)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CMPF00595	Other Park Improvements	Project completed, to be closed and additional funds requested.	\$19.8	\$19.7	\$0.0	33121 Tax -Capital Reserve Fund
CMPF00597	Park Amenity Maintenance Program	Project completed, to be closed and remaining funds returned.	\$54.7	\$55.0	\$(0.3)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMPF00603	New Street Tree Planting - New Subdivisions and Road Reconstructions	Project completed, to be closed and additional funds requested.	\$696.2	\$677.0	\$19.2	35215 Developer Contributions -Tree Planting Reserve Fund
CMPF006092	Park Building Rehabilitation Program	Project completed, to be closed and remaining funds returned.	\$149.7	\$150.0	\$(0.3)	33121 Tax -Capital Reserve Fund
CMPF00611	Trail Reconstruction Program - Lighting	Project completed, to be closed and additional funds requested.	\$79.5	\$70.5	\$9.0	33121 Tax -Capital Reserve Fund
CMPF00638	Vehicles & Equipment	Project completed, to be closed and additional funds requested.	\$181.3	\$180.0	\$1.3	33121 Tax -Capital Reserve Fund 31340 DCA- Public Works Buildings & Fleet Reserve Fund
CMPF00639	Vehicles & Equipment	Project completed, to be closed and additional funds requested.	\$378.7	\$378.0	\$0.7	33121 Tax -Capital Reserve Fund
CMPF00691	Trail Reconstruction Program	Project completed, to be closed and remaining funds returned.	\$8.9	\$10.0	\$(1.1)	33121 Tax -Capital Reserve Fund
CMPF007036	Bridge Structural Evaluation Review	Project completed, to be closed and remaining funds returned.	\$22.4	\$40.0	\$(17.6)	30125 Fiscal Stability Reserve
CMPF007873	Urban Forest Management	Project completed, to be closed and remaining funds returned.	\$299.6	\$300.0	\$(0.4)	33121 Tax -Capital Reserve Fund
CMPF00915	Planning and Development Studies	Project completed, to be closed and remaining funds returned.	\$116.6	\$140.0	\$(23.4)	31315 DCA -Recreation and Parks Development 30125 Fiscal Stability Reserve
CMPF03025	Install columbaria and Cemetery Improvements	Project completed, to be closed and additional funds requested.	\$122.1	\$122.0	\$0.1	33121 Tax -Capital Reserve Fund
CMPF03057	Parking Lot Program	Project completed and to be closed return remaining funds.	\$68.2	\$89.1	\$(20.9)	33121 Tax -Capital Reserve Fund
CMPF03058	Park Amenity Maintenance Program	Project completed, to be closed and remaining funds returned.	\$97.1	\$158.4	\$(61.3)	33121 Tax -Capital Reserve Fund
CMPF04158	Bridge Rehabilitation Program	Project completed, to be closed and remaining funds returned.	\$113.1	\$125.0	\$(11.9)	33121 Tax -Capital Reserve Fund
CMPF04173	Park User Count & Customer Data Collection Study	Project completed, to be closed and remaining funds returned.	\$246.3	\$247.5	\$(1.2)	31315 DCA -Recreation and Parks Development 30125 Fiscal Stability Reserve
CMPF04316	Trail Reconstruction Program	Project completed, to be closed and remaining funds returned.	\$58.4	\$87.0	\$(28.6)	33121 Tax -Capital Reserve Fund
CMPF04353	Trail Reconstruction Program	Project completed, to be closed and additional funds requested.	\$35.7	\$33.0	\$2.7	33121 Tax -Capital Reserve Fund
CMPF00621	Park Improvements Program	Project completed, to be closed and additional funds requested.	\$164.1	\$159.1	\$5.0	35182 Gas Tax -Federal Gas Tax-City Allocation
<b>Parks, Forestry &amp; Environment Total</b>			<b>\$13,512.2</b>	<b>\$13,866.8</b>	<b>\$(354.5)</b>	
<b>Mississauga Library</b>						

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMLS00009	Renovations to various locations	Project completed, to be closed and remaining funds returned.	\$49.3	\$49.4	\$(0.1)	33121 Tax -Capital Reserve Fund
CMLS00064	Renovations to various locations	Project completed, to be closed and remaining funds returned.	\$48.3	\$48.4	\$(0.1)	33121 Tax -Capital Reserve Fund
<b>Mississauga Library Total</b>			<b>\$97.6</b>	<b>\$97.8</b>	<b>\$(0.2)</b>	
<b>Business Services</b>						
CPBS004192	Corporate Asset Management Program	Project completed, to be closed and remaining funds returned.	\$64.7	\$75.0	\$(10.3)	33121 Tax -Capital Reserve Fund
<b>Business Services Total</b>			<b>\$64.7</b>	<b>\$75.0</b>	<b>\$(10.3)</b>	
<b>Facilities &amp; Property Management</b>						
CPFP005055	Electrical Replacement- Various	Project completed, to be closed and remaining funds returned.	\$592.4	\$600.0	\$(7.6)	33121 Tax -Capital Reserve Fund
CPFP005056	Paramount Fine Foods Fieldhouse (Pump/Motor Replacements)	Project completed and to be closed.	\$421.3	\$421.0	\$0.3	33121 Tax -Capital Reserve Fund
CPFP005057	Ramp Replacement	Project completed, to be closed and remaining funds returned.	\$119.5	\$120.0	\$(0.5)	35183 Gas Tax -Federal Gas Tax-Regional Allocation 33121 Tax -Capital Reserve Fund
CPFP005076	LED Lighting Retrofits- LAC & Central Library	Project completed, to be closed and remaining funds returned.	\$634.5	\$641.0	\$(6.6)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP005754	Roof Replacement- City Hall	Project completed, to be closed and remaining funds returned.	\$5,386.3	\$5,760.0	\$(373.7)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP005758	Electrical Replacement- Corporate (UPS)	Project completed, to be closed and remaining funds returned.	\$255.8	\$276.0	\$(20.2)	33121 Tax -Capital Reserve Fund
CPFP005761	Mech Replacement- Rec Facilities (Various)	Project completed, to be closed and remaining funds returned.	\$2,393.2	\$2,410.0	\$(16.8)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP005766	Mech Replacement- Corporate (LAC)	Project completed, to be closed and remaining funds returned.	\$506.8	\$591.0	\$(84.2)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP005777	ISS Feasibility Study	Project completed, to be closed and remaining funds returned.	\$367.2	\$386.0	\$(18.8)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

## Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CPFP005807	Mech Replacement - Transit & Works (Various)	Project completed, to be closed and remaining funds returned.	\$532.2	\$1,208.0	\$(675.8)	35182 Gas Tax -Federal Gas Tax-City Allocation 35183 Gas Tax -Federal Gas Tax-Regional Allocation 33121 Tax -Capital Reserve Fund
CPFP005822	Elevator/Lift Rplc & Accessibility Prog-Clarkson Community Centre	Project completed, to be closed and remaining funds returned.	\$138.8	\$141.0	\$(2.2)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP005939	City Hall Ground Floor - Accessibility and Signage Improvements	Project completed, to be closed and remaining funds returned.	\$961.7	\$1,010.0	\$(48.3)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP005975	Malton Washroom	Project completed, to be closed and remaining funds returned.	\$1,436.4	\$1,600.0	\$(163.6)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP005986	Energy efficient projects in corporate buildings	Project completed, to be closed and remaining funds returned.	\$423.2	\$461.5	\$(38.3)	35587 Tax - Energy Rebate Reserve Fund
CPFP006443	Inspections-City Wide	Project completed, to be closed and remaining funds returned.	\$144.0	\$150.0	\$(6.0)	33121 Tax -Capital Reserve Fund
CPFP006453	Mechanical Renewal-Various Locations	Project completed, to be closed and remaining funds returned.	\$600.5	\$677.0	\$(76.5)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP006459	Mechanical Replacement-Vic Johnston CC	Project completed, to be closed and remaining funds returned.	\$782.0	\$944.7	\$(162.7)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP006460	Mechanical Upgrades-Erin Mills Twin Arena	Project completed, to be closed and remaining funds returned.	\$449.8	\$609.5	\$(159.7)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP006461	Outdoor Lighting Renewal-Various locations	Project completed, to be closed and remaining funds returned.	\$970.5	\$1,169.7	\$(199.2)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP006464	Outdoor Lighting, Security & Parking Lot Renewal-Mavis	Project completed, to be closed and remaining funds returned.	\$2,322.0	\$2,645.0	\$(323.0)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP006467	Roof Renewal-Various Locations	Project completed, to be closed and remaining funds returned.	\$892.8	\$913.7	\$(20.9)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP006474	RTU Replacement-Various Locations	Project completed, to be closed and remaining funds returned.	\$742.5	\$814.6	\$(72.1)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund



## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CPFP006485	Structural Monitoring-Port Credit Library	Project completed, to be closed and remaining funds returned.	\$14.8	\$43.2	\$(28.4)	33121 Tax -Capital Reserve Fund
CPFP006488	UPS Renewal-Variou Locations	Project completed, to be closed and remaining funds returned.	\$108.9	\$123.1	\$(14.2)	33121 Tax -Capital Reserve Fund
CPFP006489	UPS Replacements-City Hall	Project completed, to be closed and remaining funds returned.	\$533.5	\$738.0	\$(204.5)	37100 Tax -Debt Management Reserve Fund - Tax Capital 35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund - Tax Capital
CPFP006509	Enhanced Security Service	Project completed, to be closed and additional funds requested.	\$131.1	\$127.8	\$3.3	33121 Tax -Capital Reserve Fund
CPFP006560	City Hall Ground Floor - Security Desk Improvements	Project completed, to be closed and remaining funds returned.	\$478.5	\$500.0	\$(21.5)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP006918	Doors & Elevators Renewal-Variou Locations	Project completed, to be closed and remaining funds returned.	\$399.1	\$470.1	\$(71.0)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP007162	Arena Renewal - Tomken Twin Arena	Project completed, to be closed and remaining funds returned.	\$502.8	\$748.7	\$(245.9)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
CPFP007184	Facility Renewal - Living Arts Centre	Project completed, to be closed and remaining funds returned.	\$346.6	\$418.0	\$(71.4)	35183 Gas Tax -Federal Gas Tax-Regional Allocation 33121 Tax -Capital Reserve Fund
CPFP007202	Furniture & Relocations Services - City Wide	Project completed, to be closed and remaining funds returned.	\$790.2	\$790.4	\$(0.2)	33121 Tax -Capital Reserve Fund
CPFP007209	Heritage Building Repairs - Various Locations	Savings of \$K due to better pricing received from competitive bidding.	\$105.8	\$244.1	\$(138.3)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
CPFP007252	Salt Dome Renewal - Various Locations	Project completed, to be closed and remaining funds returned.	\$229.2	\$472.3	\$(243.1)	33121 Tax -Capital Reserve Fund
CPFP007268	UPS Inverter Renewal - Various Locations	Project completed, to be closed and remaining funds returned.	\$218.6	\$350.0	\$(131.4)	33121 Tax -Capital Reserve Fund
<b>Facilities &amp; Property Management Total</b>			<b>\$24,932.1</b>	<b>\$28,575.4</b>	<b>\$(3,643.3)</b>	
<b>Recreation</b>						

## Projects Completed, Delayed or Cancelled and To Be Closed

## Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMRC00005	Meadowvale CC renovation - design & construction	Project completed, to be closed and remaining funds returned.	\$35,054.5	\$35,060.0	\$(5.5)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital 32121 CIL Cash In Lieu Of Parkland Dedication Reserve Fund 31315 DCA -Recreation and Parks Development 31325 DCA -Library Reserve Fund
CMRC00043	Various Golf Course Maintenance	Project completed, to be closed and additional funds requested.	\$111.7	\$105.0	\$6.7	33121 Tax -Capital Reserve Fund
CMRC00052	Lakeview GC Large Tree Plantings/Irrigation Pond Dredging	Project completed, to be closed and remaining funds returned.	\$38.7	\$40.0	\$(1.3)	33121 Tax -Capital Reserve Fund
CMRC00066	Program Furniture and Equipment	Project completed, to be closed and remaining funds returned.	\$779.9	\$780.0	\$(0.1)	33121 Tax -Capital Reserve Fund
CMRC008880	VJCC Rubber Floor Replacement	Project completed, to be closed and remaining funds returned.	\$89.3	\$100.0	\$(10.7)	35182 Gas Tax -Federal Gas Tax-City Allocation
CMRC04967	Paramount SportZone - Artificial Indoor Turf Replacement	Warranty complete PN to be closed return funds.	\$645.2	\$675.0	\$(29.8)	33121 Tax -Capital Reserve Fund
<b>Recreation Total</b>			<b>\$36,719.4</b>	<b>\$36,760.0</b>	<b>\$(40.6)</b>	
<b>Information Technology</b>						
CPBS004217	Talent Management System Technology	Project completed, to be closed and remaining funds returned.	\$459.4	\$460.0	\$(0.6)	33121 Tax -Capital Reserve Fund
CPBS004990	Talent Management System Technology ( BR 2005 Yr 2016 )	Project completed, to be closed and remaining funds returned.	\$1,907.6	\$1,909.2	\$(1.6)	33121 Tax -Capital Reserve Fund
CPIT005717	IT Security Program	Project completed, to be closed and remaining funds returned.	\$312.0	\$330.0	\$(18.0)	33121 Tax -Capital Reserve Fund
CPIT005729	Upgrade to Windows 10	Project completed, to be closed and remaining funds returned.	\$181.1	\$200.0	\$(18.9)	33121 Tax -Capital Reserve Fund
CPIT006381	IT Security Program	Project completed, to be closed and remaining funds returned.	\$330.2	\$360.0	\$(29.8)	33121 Tax -Capital Reserve Fund
CPIT006399	AirWatch System Upgrade and Staff Training	Project completed, to be closed and remaining funds returned.	\$64.8	\$65.0	\$(0.2)	33121 Tax -Capital Reserve Fund
CPIT007424	Network Fibre	Project completed, to be closed and additional funds requested.	\$1,009.0	\$980.0	\$29.0	33121 Tax -Capital Reserve Fund
CPIT007429	Switches and Routers	Project completed, to be closed and remaining funds returned.	\$584.1	\$590.0	\$(5.9)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CPIT007442	VoIP Systems & Phones 2019	Project completed, to be closed and remaining funds returned.	\$555.9	\$560.0	\$(4.1)	33121 Tax -Capital Reserve Fund
CPIT007443	Special IT Equip - Includes Public	Project completed, to be closed and remaining funds returned.	\$262.8	\$260.0	\$2.8	33121 Tax -Capital Reserve Fund
CPIT007493	2019 IT Hardware/Software - New Staffing	Project completed, to be closed and remaining funds returned.	\$429.4	\$429.4	\$(0.0)	33121 Tax -Capital Reserve Fund
CPIT008058	SAP Legislative Changes and Enhancements 2020	Project completed, to be closed and remaining funds returned.	\$147.6	\$150.0	\$(2.4)	33121 Tax -Capital Reserve Fund
PBLD001923	Field Automation- Phase 2/Delivery of Inspection Services	Project completed, to be closed and remaining funds returned.	\$896.5	\$900.0	\$(3.5)	33121 Tax -Capital Reserve Fund
TWOE00141	Topographical Updating	Project completed, to be closed and additional funds requested.	\$27.1	\$27.0	\$0.1	33121 Tax -Capital Reserve Fund
TWOE00155	Survey and Control Network	Project completed, to be closed and additional funds requested.	\$66.1	\$65.0	\$1.1	33121 Tax -Capital Reserve Fund
TWOE00156	Topographical Updating	Project completed, to be closed and additional funds requested.	\$55.2	\$55.0	\$0.2	33121 Tax -Capital Reserve Fund
TWOE02481	Topographical Updating	Project completed, to be closed and additional funds requested.	\$45.8	\$45.0	\$0.8	33121 Tax -Capital Reserve Fund
<b>Information Technology Total</b>			<b>\$7,334.4</b>	<b>\$7,385.6</b>	<b>\$(51.2)</b>	
<b>Land Development Services</b>						
PBLD0004	Affordable Housing Strategy	Close account and return \$64,835.	\$260.2	\$325.0	\$(64.8)	33121 Tax -Capital Reserve Fund
PBLD0005	Planning Implementation Tools	Close account and return \$155,788.	\$144.2	\$300.0	\$(155.8)	33121 Tax -Capital Reserve Fund
PBLD004246	Condominium Review	Project completed, to be closed and remaining funds returned.	\$29.7	\$35.0	\$(5.3)	33121 Tax -Capital Reserve Fund
<b>Land Development Services Total</b>			<b>\$434.1</b>	<b>\$660.0</b>	<b>\$(225.9)</b>	
<b>Culture</b>						
CMCL00017	Heritage designation surveys and plaques	Project completed, to be closed and remaining funds returned.	\$14.3	\$15.0	\$(0.7)	33121 Tax -Capital Reserve Fund
CMCL00070	Small Arms Building Renovation	Project completed, to be closed and additional funds requested.	\$2,878.0	\$2,872.4	\$5.6	35220 Misc Contributions S 37 Bonus Zoning 33121 Tax -Capital Reserve Fund
CMCL00111	Civic Centre Lighting Enhancements	Project completed, to be closed and additional funds requested.	\$1,453.8	\$1,451.0	\$2.8	33121 Tax -Capital Reserve Fund 35182 Gas Tax -Federal Gas Tax-City Allocation
CMCL00120	Celebration Square Lighting Equipment-Stage Lights	Project completed, to be closed and remaining funds returned.	\$32.5	\$35.0	\$(2.5)	33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

## Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMCL00154	Tourism Sign/Structure Feasibility Study	Project completed, to be closed and remaining funds returned.	\$27.6	\$30.0	\$(2.4)	35591 Municipal Accommodation Tax-Tourism Projects
CMCL008348	Meadowvale Theatre Lighting	Project completed, to be closed and additional funds requested.	\$61.1	\$60.0	\$1.1	35182 Gas Tax -Federal Gas Tax-City Allocation
<b>Culture Total</b>			<b>\$4,467.3</b>	<b>\$4,463.4</b>	<b>\$3.9</b>	
<b>Regulatory Services</b>						
TWRG00010	TNC Licensing Pilot Project	Project completed and to be closed.	\$0.0	\$0.0	\$0.0	
<b>Regulatory Services Total</b>			<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	
<b>Legislative Services</b>						
CPLS004191	Electronic Document & Records Mgmt System	Due to change in project scope and cancellation of original procurement process with vendor, the budget has not been spent yet. The project is now taking a different approach and exploring a different product that has potential to fulfill the requirements.	\$174.2	\$1,488.2	\$(1,314.0)	33121 Tax -Capital Reserve Fund
CPLS005333	On-Line Marriage License System	Project completed, to be closed and remaining funds returned.	\$63.7	\$91.0	\$(27.3)	33121 Tax -Capital Reserve Fund
CPLS005685	Lean-Dock operation, stationery inventory & mail service	Project completed, to be closed and remaining funds returned.	\$43.9	\$46.0	\$(2.1)	33121 Tax -Capital Reserve Fund
CPLS006373	Interpreter Scheduling Tool	Testing has been completed. Project is completed.	\$0.0	\$100.0	\$(100.0)	33121 Tax -Capital Reserve Fund
CPLS006774	Agenda Management Upgrade	Project completed, to be closed and remaining funds returned.	\$349.0	\$589.9	\$(240.9)	33121 Tax -Capital Reserve Fund
<b>Legislative Services Total</b>			<b>\$630.8</b>	<b>\$2,315.1</b>	<b>\$(1,684.4)</b>	
<b>Stormwater</b>						
TWSD00032	Cooksville Creek Erosion Control - Willa Road to Orano Avenue	Project completed, to be closed and remaining funds returned.	\$94.6	\$103.2	\$(8.6)	33121 Tax -Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD00074	Loyalist Creek Erosion Control - Upstream of Thornlodge Road (Construct)	Project completed, to be closed and remaining funds returned.	\$74.6	\$80.0	\$(5.4)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital
TWSD00098	Downtown Storm Sewer Trunk Repair - Hurontario Street to Cooksville Creek	Project completed, to be closed and remaining funds returned.	\$13,699.5	\$13,700.0	\$(0.5)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund

## Projects Completed, Delayed or Cancelled and To Be Closed

Appendix 2-2

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWSD00197	Cooksville Creek Erosion Control-Behind Mineola Gardens, from Willa Road to Orano Ave (Construct)	Project completed, to be closed and remaining funds returned.	\$334.9	\$370.0	\$(35.1)	37100 Tax -Debt Management Reserve Fund - Tax Capital 33121 Tax -Capital Reserve Fund
TWSD00204	Cooksville Creek Flood Storage Facility - Eglinton Avenue East and Kennedy Road (Eastgate Park)	Project completed, to be closed and remaining funds returned.	\$2,180.0	\$2,502.9	\$(322.9)	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD00328	Low Impact Development for Road Projects	Project completed, to be closed and remaining funds returned.	\$214.6	\$220.0	\$(5.4)	33121 Tax -Capital Reserve Fund
TWSD00343	SWM Pond Rehabilitation – Various Locations	Project completed, to be closed and remaining funds returned.	\$408.0	\$430.9	\$(22.9)	35992 Stormwater - Capital Reserve Fund
TWSD00383	Lisgar Improvements - Dewatering Utility Trench & FDC Pumping Station	Project completed and to be closed.	\$502.5	\$502.5	\$(0.0)	33121 Tax -Capital Reserve Fund 35992 Stormwater - Capital Reserve Fund
<b>Stormwater Total</b>			<b>\$17,508.6</b>	<b>\$17,909.5</b>	<b>\$(400.9)</b>	
<b>TOTAL</b>			<b>\$125,277.9</b>	<b>\$133,453.2</b>	<b>\$(8,175.3)</b>	

## Open Projects Requiring Funding Adjustments

## Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Roads</b>						
TWBR00003	Creditview Road over The Credit River Bridge Improvement (Cash Flow)	Warranty period has expired. Deficiencies has been completed. Some outstanding tree planting to be completed in the spring of 2021. Returning \$175K.	\$9,509.7	\$9,684.7	\$(175.0)	33121 Tax -Capital Reserve Fund 37100 Tax -Debt Management Reserve Fund - Tax Capital 31335 DCA Roads and Related Infrastructure
TWBR00027	Bridge Repairs	In progress. Transfer \$1.45 M to PN 20150 because of widening of Dundas St to accommodate a future transit way, the design and construction of the retaining wall is more complex and for structure retrofit projects. Returning remaining \$337.1K to reserve.	\$5,062.9	\$6,850.0	\$(1,787.1)	33121 Tax -Capital Reserve Fund 35182 Gas Tax -Federal Gas Tax-City Allocation
TWBR00034	Bridge & Structure Renewal	Transfer of \$1.45M from PN 17150 for Dundas Street retaining wall project that includes road widening to accommodate a future transit way. The design, construction and CA tasks have grown in complexity and require this additional funding.	\$5,950.0	\$4,500.0	\$1,450.0	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund
TWBR00045	Bridge & Structure Renewal - Various Locations	In progress. Returning \$74.1K.	\$3,275.8	\$3,350.0	\$(74.2)	33121 Tax -Capital Reserve Fund 35182 Gas Tax -Federal Gas Tax-City Allocation
TWMR006781	Bike Share Study	Study delayed by COVID, rescoped and RFP will be released in Q1 2021. Additional funds requested to create a contract position (12 months) to lead this project, the consultant assignment, and related tasks (public engagement etc).	\$225.0	\$125.0	\$100.0	33121 Tax -Capital Reserve Fund
TWOE00381	Municipal Parking Development Study	The project requires additional funding for the Lakeview Public Parking Strategy.	\$170.9	\$150.0	\$20.9	35360 CIL City Centre Off Street Parking Reserve Fund 35355 CIL Cash In Lieu Of Parking-Lakeview Reserve Fund
TWOE00401	Pay&Display Parking Meters-Streetsville	Parking lot utilization studies have been completed, review and recommendations will be done March 2021, and implementation will happen by end of September 2021. Preliminary review has determined that \$200,000 of this budget can be returned.	\$250.0	\$450.0	\$(200.0)	35354 CIL Cash In Lieu Of Parking-Streetsville Reserve Fund
TWOE006587	Collegeway Protected Bicycle Ln PIng&Dsg	Design finalized. Additional detailed design work funded from PN B19167. Additional \$4K funding required.	\$34.0	\$30.0	\$4.0	33121 Tax -Capital Reserve Fund

## Open Projects Requiring Funding Adjustments

## Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWEOE02895	Site Assessments and Data Management	Return \$100K. The remaining funds will be used for peer reviews; Forestry operations yard environmental investigation; and multiple environmental assessments and emergency investigations. Completion by Q4 2022.	\$195.0	\$295.0	\$(100.0)	33121 Tax -Capital Reserve Fund
TWRI07770	Belbin Street from Preston Meadow to Nahani Way	The construction of Belbin Street from Nahani Way to 60 meters south has been completed in November 2020. Only streetlighting remains which will be completed in January 2021. With the Belbin street construction substantially complete, \$1M can be returned.	\$500.0	\$1,500.0	\$(1,000.0)	37100 Tax -Debt Management Reserve Fund - Tax Capital
<b>Roads Total</b>			<b>\$25,173.4</b>	<b>\$26,934.7</b>	<b>\$(1,761.3)</b>	
<b>MiWay</b>						
TWMR00194	Lakeshore HOT TPAP for Phases 1 and 2	Budget increase to account for updated EA/TPAP study costs based on successful RFP submission. Increase funds by \$595k to award the consulting assignment for the EA and TPAP studies.	\$1,595.0	\$1,000.0	\$595.0	31335 DCA Roads and Related Infrastructure
TWTR00327	Transit Hybrid Midlife Rehab - Batteries and Motors	Project complete, to be closed after Gas Tax funds have been claimed	\$502.4	\$500.0	\$2.4	35182 Gas Tax -Federal Gas Tax-City Allocation
<b>MiWay Total</b>			<b>\$2,097.4</b>	<b>\$1,500.0</b>	<b>\$597.4</b>	
<b>Parks, Forestry &amp; Environment</b>						
CMPF000734	Playground Redevelopment Program	Section 37 funding not available. Requesting additional funding of \$82,000 to complete playground standard (Hunter's Green).	\$1,974.5	\$1,892.5	\$82.0	33121 Tax -Capital Reserve Fund
CMPF00416	Bicycle/Pedestrian System Development	Detailed design in conjunction with Region Of Peel is complete. Requesting additional funding of \$320k Gross, \$120k Net to complete trail Derry Road connection. \$200K to be recovered from ROP.	\$247.0	\$127.0	\$120.0	33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development
CMPF00417	Bicycle/Pedestrian System Development	In Construction. Completion scheduled for June 2021. Additional funds of \$175k to meet requirements by Enbridge to daylight the gas main in proximity to approved HONI trail alignment.	\$2,011.5	\$1,836.5	\$175.0	33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development

## Open Projects Requiring Funding Adjustments

## Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMPF004271	Street Tree Inventory Audit & Metrics (Cashflowed)	Project is currently underway and is expected to be completed by April 30, 2021. Additional funds required for tree ownership data collection.	\$850.0	\$750.0	\$100.0	33121 Tax -Capital Reserve Fund
CMPF00443	Bicycle/Pedestrian System Development - Fletcher's Creek Trail	Geotechnical and archaeological fieldwork delayed due to outstanding Consent to Enter from Infrastructure Ontario and Brampton. Additional funds of \$37k requested for additional field investigations, recommendations and project administration.	\$177.0	\$140.0	\$37.0	33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development
CMPF006106	Spray Pad Rehabilitation	Construction complete. Under 2yr warranty. Return \$38k. PN to be closed December 2021 WIPs.	\$507.0	\$545.0	\$(38.0)	37100 Tax -Debt Management Reserve Fund - Tax Capital
CMPF006172	Vehicles & Equipment	Vehicle and equipment purchases are in progress with procurements underway. Estimated completion is June 2021.	\$563.0	\$558.0	\$5.0	33121 Tax -Capital Reserve Fund
CMPF006574	Parkland Acquisition Program	Downtown Parkland Acquisitions ongoing. Account to remain open for project appraisals, property investigations, property management fees, and demolitions. Additional funds requested to support ongoing demolition works.	\$2,500.0	\$2,000.0	\$500.0	32121 CIL Cash In Lieu Of Parkland Dedication Reserve Fund
CMPF007005	Sport Field and Court Maintenance	Section 37 Ward 9 contribution not available. Under citywide Paving Contract. Construction Scheduled June 2021. Requesting \$100k for balance of project (Hunter's Green).	\$1,793.8	\$1,693.8	\$100.0	33121 Tax -Capital Reserve Fund
CMPF007547	Twin Spruce Park Development	Awaiting termination of agreement with Stonebrook. On going process for recoveries. Annual lease revenues of \$186k to be added.	\$487.8	\$301.0	\$186.8	33121 Tax -Capital Reserve Fund
CMPF00882	Trail Reconstruction Program	Helen Molasey trail reconstruction being coordinated with T&W. Storm Channel improvements on hold until T&W completes Flood Mitigation design. Return and rebudget.	\$543.0	\$1,088.0	\$(545.0)	33121 Tax -Capital Reserve Fund 35182 Gas Tax -Federal Gas Tax-City Allocation
CMPF03012	Park Development - Not Yet Named (F_410) (Willow Glen)	Electrical hook-up delayed by Alectra to be complete Summer 2021. Consulting, warranty and final site restoration outstanding. Return \$200k. PN to be closed at December 2021 WIPs.	\$887.8	\$1,087.8	\$(200.0)	33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development



## Open Projects Requiring Funding Adjustments

## Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CMPF04146	Boardwalk Replacement - Lakefront Promenade (Cashflowed)	Three (3) areas complete, 1 area nearing completion. Construction to be complete June 2021. One year warranty to expire June 2022. Return \$160k.	\$2,287.0	\$2,447.0	\$(160.0)	37100 Tax -Debt Management Reserve Fund - Tax Capital
CMPF04178	Forest Management - Park Tree Asset Inventory	Project is currently underway and is expected to be completed by April 30, 2021. Surplus funds have been identified and will be returned.	\$500.0	\$600.0	\$(100.0)	33121 Tax -Capital Reserve Fund
<b>Parks, Forestry &amp; Environment Total</b>			<b>\$15,329.3</b>	<b>\$15,066.6</b>	<b>\$262.7</b>	
<b>Mississauga Library</b>						
CMLS00059	Central Library Redevelopment	Project underway - In Tender phase- Target completion in Q2 2023. \$300,000 being requested will be funded from Central Library's operating savings.	\$3,800.0	\$3,500.0	\$300.0	33121 Tax -Capital Reserve Fund
<b>Mississauga Library Total</b>			<b>\$3,800.0</b>	<b>\$3,500.0</b>	<b>\$300.0</b>	
<b>Facilities &amp; Property Management</b>						
CPFP007158	Arena Renewal - Paramount Fine Foods Centre	Request to advance funds from the 2022 capital budget in order to seize the opportunity of completing these projects more quickly and efficiently given the lower pedestrian traffic created by the pandemic.	\$2,831.7	\$1,731.7	\$1,100.0	33121 Tax -Capital Reserve Fund
CPFP007171	Erin Meadows CC Pool & Library - Mechanical Systems Renewal	Project underway, Target completion Q4 2021. Additional funding of \$150K requested as per consultant cost estimate.	\$1,316.0	\$1,166.0	\$150.0	33121 Tax -Capital Reserve
CPFP007517	Security Services Studies - Various Locations	Project in progress. Returning \$62K for Security Risk Feasibility Study.	\$125.3	\$187.3	\$(62.0)	33121 Tax -Capital Reserve Fund
CPFP008114	Security Enhancements - Various Locations 2020	Request to advance funds from the 2022 capital budget in order to seize the opportunity of completing these projects more quickly and efficiently given the lower pedestrian traffic created by the pandemic.	\$1,602.0	\$302.0	\$1,300.0	33121 Tax -Capital Reserve Fund
CPFP008175	Building Controls Renewal - Various Locations	Project Underway, target completion by Q4 2021. Additional funds required due to cost increase generated from detail design requirements.	\$465.7	\$405.7	\$60.0	33121 Tax -Capital Reserve Fund
CPFP008335	Ice Plant Optimization - Burnhamthorpe CC, Mississauga Valley CC, and Huron Park CC	Project Underway - BCC work to be completed as part of BCC renovation work, partial fund being returned.	\$130.0	\$273.6	\$(143.6)	35587 Tax - Energy Rebate Reserve Fund

## Open Projects Requiring Funding Adjustments

Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
CPFP008336	Various Energy Conservation projects and pilots	Funds are required for a number of energy conservation projects. These funds will be drawn from the Energy Rebate Reserve Fund (#35587) specifically set up for these types of projects.	\$373.2	\$198.2	\$175.0	35587 Tax - Energy Rebate Reserve Fund
<b>Facilities &amp; Property Management Total</b>			<b>\$6,843.9</b>	<b>\$4,264.5</b>	<b>\$2,579.4</b>	
<b>Recreation</b>						
CMRC00069	Program Furniture and Equipment	Facility equipment purchases will continue and is anticipated to be completed by the end of 2021.	\$770.0	\$720.0	\$50.0	35593 Paramount Ticket Surcharge Reserve Fund
CMRC00080	Renovations and rehabilitation projects	Necessary facility state of good repair reno projects all underway in various stages, all of which expected to be complete by Dec 2021.	\$720.0	\$665.0	\$55.0	35593 Paramount Ticket Surcharge Reserve Fund
CMRC006244	Pylon Sign Redevelopment	Project underway, Target completion Q4 2021. Additional funding of \$150K requested as per consultant cost estimate.	\$265.0	\$220.0	\$45.0	33121 Tax -Capital Reserve Fund
<b>Recreation Total</b>			<b>\$1,755.0</b>	<b>\$1,605.0</b>	<b>\$150.0</b>	
<b>Information Technology</b>						
CPIT004574	Fire System Upgrade	Returning \$100K - working with Community Services to determine final requirements. Expected completion Q2, 2021.	\$225.0	\$325.0	\$(100.0)	33121 Tax -Capital Reserve Fund
CPIT006401	Golf Operations Management Software System (GEN) Lifecycle Replacement	Golf Now has accepted contract extension to end of 2022. Team will require to procure replacement starting Q1 2021; requesting additional \$10K.	\$50.0	\$40.0	\$10.0	33121 Tax -Capital Reserve Fund
CPIT008079	Network Security Infrastructure	Firewall replacement lifecycle and security licenses ongoing. Requesting \$150K for Card readers for LAN Closets.	\$1,100.0	\$950.0	\$150.0	33121 Tax -Capital Reserve Fund
TWRG07565	Online License Solution	In progress, extension deadline to Q4, 2021 - \$150K requested to complete original project scope (eSolutions used some funding to build an additional required microservice) and various additional license applications.	\$925.0	\$775.0	\$150.0	33121 Tax -Capital Reserve Fund
<b>Information Technology Total</b>			<b>\$2,300.0</b>	<b>\$2,090.0</b>	<b>\$210.0</b>	
<b>Land Development Services</b>						
COSP004251	Downtown 21 Updated Plan	This study will be completed soon and we can return some funding at this point and close the project in 2021 when completed.	\$70.0	\$250.0	\$(180.0)	30125 Fiscal Stability Reserve

## Open Projects Requiring Funding Adjustments

## Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
PB005671	Innovative Planning Tools	This project supports the implementation of various Council priorities such as affordable housing (Affordable Rental CIP, Gentle Intensification) and economic development (Paramount Centre market study), returning \$100,000.	\$200.0	\$300.0	\$(100.0)	30125 Fiscal Stability Reserve 31357 DCA -Development Related Studies-Discounted Services
PB5650	Housing Strategy Operating Plan	Keep open to pay upcoming invoices for Inclusionary Zoning Market Test Sites (up to \$115,000) and Peer Review Analysis LVP (up to \$10,000). Returning \$175,000.	\$125.0	\$300.0	\$(175.0)	33121 Tax -Capital Reserve Fund
PB5662	Imagining -Neighbourhood Engagement	Returning \$75,000. Residual funding will be used to complete the Meadowvale Character Area Study.	\$45.0	\$120.0	\$(75.0)	33121 Tax -Capital Reserve Fund
PBLD004248	Municipal Growth Management	Approx. \$25K is required for the completion of Legal Audit (Loopsta Nixon) in 2021, which is currently being updated by the consultant to address recent provincial policy changes (PPS, Growth Plan, Bill 108 and Regs). Additionally approx. \$25K has been committed.	\$250.0	\$300.0	\$(50.0)	33121 Tax -Capital Reserve Fund
<b>Land Development Services Total</b>			<b>\$690.0</b>	<b>\$1,270.0</b>	<b>\$(580.0)</b>	
<b>Legislative Services</b>						
CPLS003524	P4-Folder replacement- Print Shop	Market conditions at time of tendering resulted in increased cost.	\$80.0	\$75.0	\$5.0	33121 Tax -Capital Reserve Fund
CPLS006767	EDRMS 2019	Due to change in project scope and cancellation of original procurement process with vendor, the budget has not been spent yet. The project is now taking a different approach and exploring a different product that has potential to fulfill the requirements.	\$300.0	\$1,388.9	\$(1,088.9)	33121 Tax -Capital Reserve Fund
<b>Legislative Services Total</b>			<b>\$380.0</b>	<b>\$1,463.9</b>	<b>\$(1,083.9)</b>	
<b>Stormwater</b>						
TWSD00316	Cooksville Creek Erosion Control - Mississauga Valley Blvd to Downstream of Central Parkway East	Part 1 completed. Maintenance holdback to be released May 2021. Return \$160K and transfer to PN 20020 for ease of project management.	\$1,109.3	\$1,269.3	\$(160.0)	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD00372	Mary Fix Creek erosion control, downstream of Dundas Street West	Construction to start in summer of 2021 contingent on acquiring landowner permission. Request additional funds based on updated engineering consultant cost estimate, landowner agreement, and recent increases in construction costs.	\$1,989.4	\$1,489.4	\$500.0	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund

## Open Projects Requiring Funding Adjustments

Appendix 2-3

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWSD007682	Cooksville Creek Erosion Control - Upstream of Central Parkway Blvd.	Construction will start in January 2021. Transfer funding of \$160K from PN 17010 for ease of project management.	\$1,160.0	\$1,000.0	\$160.0	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD007683	QEW Culvert Contributions	Additional funds required to reflect MTO's preliminary design costs and detail design cost estimate.	\$350.0	\$200.0	\$150.0	35992 Stormwater - Capital Reserve Fund
TWSD007685	Storm Sewers Improvements - Britannia Rd E	Design options under review with Conservation Authority. Additional funds anticipated based on updated engineering consultant cost estimate.	\$800.0	\$500.0	\$300.0	35993 Stormwater - Pipe Reserve Fund
<b>Stormwater Total</b>			<b>\$5,408.7</b>	<b>\$4,458.7</b>	<b>\$950.0</b>	
<b>TOTAL</b>			<b>\$63,777.6</b>	<b>\$62,153.4</b>	<b>\$1,624.2</b>	

## Project Adjustments with No Net Capital Impact

Appendix 2-4

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Roads</b>						
TWOE00437	BIA Waste Equipment	BIA Waste Equipment projects PN 18176, 19176 and 20176 to be combined into PN 17176 for ease of project management. Project to be completed by year end 2021.	\$175.0	\$100.0	\$75.0	33121 Tax -Capital Reserve Fund
TWOE00438	BIA Waste Equipment	Project to be closed and combined with PN 17176 for ease of project management.	\$0.0	\$25.0	\$(25.0)	33121 Tax -Capital Reserve Fund
TWOE00439	BIA Waste Equipment	Project to be closed and combined with PN 17176 for ease of project management.	\$0.0	\$25.0	\$(25.0)	33121 Tax -Capital Reserve Fund
TWOE00440	BIA Waste Equipment	Project to be closed and combined with PN 17176 for ease of project management.	\$0.0	\$25.0	\$(25.0)	33121 Tax -Capital Reserve Fund
<b>Roads Total</b>			<b>\$175.0</b>	<b>\$175.0</b>	<b>\$0.0</b>	
<b>Parks, Forestry &amp; Environment</b>						
CMPF001308	Park Development - Not Yet Named (F_034) (Pinnacle)	Construction underway to be complete September 2021. Additional funds of \$637k from PN 19312 to combine with 17312 for ease project administration.	\$0.0	\$486.9	\$(486.9)	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development
CMPF00500	Park Development - Not Yet Named (F_034) (Pinnacle)	Construction underway to be complete September 2021. Additional funds of \$637k from PN 19312 to combine for ease of project administration.	\$3,815.3	\$3,328.4	\$486.9	35182 Gas Tax -Federal Gas Tax-City Allocation 33121 Tax -Capital Reserve Fund 31315 DCA -Recreation and Parks Development
CMPF03054	Park Improvements Program	Detailed design to be complete September 2021. Construction to commence upon completion of adjacent condo development. Completion targeted for August 2023. Additional funding from 18310 to complete project.	\$910.8	\$877.6	\$33.3	35220 Misc Contributions S 37 Bonus Zoning 35219 Developer Contributions -Parks Reserve Fund 33121 Tax -Capital Reserve Fund
CMPF00451	Cemetery maintenance Program	Vimy Cenotaph redevelopment underway. Detailed design to be complete May 2021. Construction to be complete August 2023. Combine with 18336.	\$23.0	\$56.3	\$(33.3)	33121 Tax -Capital Reserve Fund
<b>Parks, Forestry &amp; Environment Total</b>			<b>\$4,749.1</b>	<b>\$4,749.1</b>	<b>\$0.0</b>	
<b>Stormwater</b>						

## Project Adjustments with No Net Capital Impact

Appendix 2-4

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
TWSD00318	Etobicoke Creek Erosion Control - Behind Pony Trail Drive to Bloor Street	Transfer budget from PN 20142 to PN 18142 for ease of project management.	\$3,000.0	\$1,200.0	\$1,800.0	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD007680	Etobicoke Creek Erosion Control - behind Ponytrail Drive to Bloor Street	Transfer budget from PN 20142 to PN 18142 for ease of project management. Close project.	\$0.0	\$1,800.0	\$(1,800.0)	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD007681	Cooksville Creek Erosion Control - CP Rail to Kirwin Avenue	Transfer budget from PN 20005 to PN 18005 for ease of project management. Close project.	\$0.0	\$280.0	\$(280.0)	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
TWSD02576	Cooksville Creek Erosion Control - Canadian Pacific Railway to Kirwin Avenue (EA/Design)	Transfer budget from PN 20005 to PN 18005 for ease of project management.	\$1,480.0	\$1,200.0	\$280.0	35992 Stormwater - Capital Reserve Fund 31350 DCA -Stormwater Management Reserve Fund
<b>Stormwater Total</b>			<b>\$4,480.0</b>	<b>\$4,480.0</b>	<b>\$(0.0)</b>	
<b>TOTAL</b>			<b>\$9,404.1</b>	<b>\$9,404.1</b>	<b>\$(0.0)</b>	

## Project Adjustments with Funding Swaps

Appendix 2-5

Project Number	Project Name	Status	Funding Source	Funding Swap (\$000)
<b>MiWay</b>				
TWTR00152	Transit Facility Repairs (Minor)	Project is ineligible for 35182 Gas Tax - Federal Gas Tax-City Allocation funding, to be funded by 35180 Gas Tax -Federal Public Transit Reserve Fund.	35182 Gas Tax -Federal Gas Tax-City Allocation	\$(70.0)
			35180 Gas Tax -Federal Public Transit Reserve Fund	\$70.0
<b>MiWay Total</b>				<b>\$0.0</b>
<b>Park, Forestry &amp; Environment</b>				
CMPF005711	Lakefront Promenade Marina Dock system replacement	Returning debt funding and requesting tax capital funding. Project combined with PN 19335 which is tax capital funded.	37100 Tax -Debt Management Reserve Fund	\$(620.0)
			33121 Tax -Capital Reserve Fund	\$620.0
<b>Park, Forestry &amp; Environment Total</b>				<b>\$0.0</b>
<b>TOTAL</b>				<b>\$0.0</b>

## Various Adjustments and New Projects

Appendix 2-6

Project Number	Project Name	Status	Revised Net Cost (\$000)	Approved Net Cost (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Parks, Forestry &amp; Environment</b>						
CMPF009068	Beechwood and Rathwood Park Improvements	Request to transfer S.37 funds received to a new project for lighting, park benches, fitness equipment and other improvements at Beechwood and Rathwood Park.	\$121.8	\$0.0	\$121.8	35220 Misc Contributions S 37 Bonus Zoning
<b>Parks, Forestry &amp; Environment Total</b>			<b>\$121.8</b>	<b>\$0.0</b>	<b>\$121.8</b>	
<b>Recreation</b>						
CMRC009368	PFFC Facility Study	A new project is required for a PFFC facility study that will help determine renovations, repairs, and possible facility expansion requirements resulting from contract renewal negotiations with the Raptors 905.	\$120.0	\$0.0	\$120.0	35593 Paramount Ticket Surcharge Reserve Fund
<b>Recreation Total</b>			<b>\$120.0</b>	<b>\$0.0</b>	<b>\$120.0</b>	
<b>Land Development Services</b>						
PB5292	Provincial Funding for Access to Western Pier, OPG	P&B & Roads divisions requests to move project #16951 from Planning & Building to Roads where it will be managed.	\$0.0	\$0.0	\$0.0	Recovery Funded
<b>Land Development Services Total</b>			<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	
<b>TOTAL</b>			<b>\$241.8</b>	<b>\$0.0</b>	<b>\$241.8</b>	



## Requests for Establishment of New Ward-Specific Projects

## Appendix 2-7

Ward	Project Number	Project Name	Approved Net Cost (\$000)	Funding Source
Ward 1	A21349	2 Disc Golf Course Recreational Facilities	\$60.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 2	A21352	Sport Court Fencing Acoustic Barrier	\$136.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 3	N20321	Hawkins Glen Playground Equipment	\$60.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 3	F20199	Traffic Calming on Flagship Drive	\$40.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 7	20346	Cooksville Sign Project	\$20.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 7	20347	Cooksville Community Garden	\$290.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 11	G20199	Traffic Calming on Sombrero Way	\$55.0	35182 Gas Tax -Federal Gas Tax-City Allocation
Ward 11	B20353	Shade Structure installation in P-359 Gooderham Park	\$55.2	35182 Gas Tax -Federal Gas Tax-City Allocation
<b>TOTAL</b>			<b>\$716.2</b>	

## Active Ward-Specific Special Projects

## Appendix 2-8

Ward	Project Number	Project Name	Approved Net Cost (\$000)
Ward 1	A16491	Small Arms Building Parking Lot construction	\$250.0
Ward 2	A20187	Pedestrian Crossover at Indian Road MUT crossing and the Truscott Road crossing	\$160.0
Ward 3	A19183	Noise Wall - Rathburn Road E Behind (1543 - 1591) Bryce Road	\$429.3
Ward 3	B19183	Noise Wall - Rathburn Road E Behind (1662 - 1608) Anworld Court & Behind (1508 - 1528) Grazia Court	\$310.3
Ward 3	A19427	Burnhamthorpe CC Renovation & Addition	\$700.0
Ward 5	B19351	AVRO Arrow	\$500.0
Ward 5	C19312	Creative Ship Playground	\$250.0
Ward 5	C18351	Malton Sign	\$275.0
Ward 5	B19351	AVRO Arrow	\$500.0
Ward 6	B19351	AVRO Arrow	\$100.0
Ward 8	A20358	Shade Structures	\$330.0
Ward 8	B20358	Fitness Stations	\$330.0
Ward 9	20499	Meadowvale Theatre Lighting	\$60.0
Ward 10	A19352	Spray Pad - Lisgar Green Park (P-310)	\$544.0
Ward 10	B19352	Spray Pad - Jim Murray Community Park (P-477)	\$544.0
Ward 10	C19352	Washroom - Tobias Mason Park (P-385)	\$425.0
Ward 10	A19200	Speed Humps , Ward 10	\$50.0
Ward 10	A19189	Raised Pedestrian Crossover – at Osprey Boulevard, connecting Lisgar Meadowbrook Trail	\$60.0
Ward 10	B19189	Raised Pedestrian Crossover– at Churchill Meadows Boulevard, connecting pathway just north of Lacman Trail	\$60.0
Ward 10	E19352	Parking Lot - Forest Park (P-372)	\$92.0
Ward 10	D19352	Parking Lot - Cordingley (P-364)	\$96.0
Ward 10	A20199	Traffic Calming on Osprey Boulevard between Waxwing Drive and Prairie Circle	\$15.0
Ward 11	19145	Public Parking/Fence	\$247.5
Ward 11	B19351	AVRO Arrow	\$100.0

## Active Ward-Specific Special Projects

## Appendix 2-8

Ward	Project Number	Project Name	Approved Net Cost (\$000)
Ward 11	19182	Banner Poles- Streetsville	\$15.0
Ward 11	A19353	Shelters/Shelter Benches	\$23.0
Ward 11	B19353	Entrance Garden/Sign	\$30.0
Ward 11	19785	Meadowvale Village Bell/Belfry	\$110.0
Ward 11	C19353	Comprehensive signage and way finding program for Streetsville Memorial	\$40.0
Ward 11	E19353	Streetsville Pollinator Garden Stairs	\$28.0
Ward 11	F19353	Additional Lighting - Old Ridge Park (P_391)	\$50.0
Ward 1	A20361	Water Bottle Filling Stations - Westacres Park (Pool Building)	\$30.0
Ward 5	20489	Bicycle Rack Ward 5	\$50.0
Ward 9	A20359	Multi-purpose Basketball/Pickleball - West Credit SS	\$100.0
Ward 9	20343	Park Bench/Solar Bench Program	\$168.0
Ward 9	20344	Water Bottle Filling Stations	\$60.0
Ward 9	20345	Erin Meadows Library redevelopment	\$500.0
Ward 9	A20214	Erin Mills Town Centre Bus Shelter	\$46.0
Ward 9	B20214	Meadowvale Town Centre Bus Shelter	\$46.0
Ward 9	B20359	Playground Swing Addition Promenade Meadows Park	\$16.0
Ward 11	B19353	Streetsville Village Entrance Sign/Garden 2 locations	\$50.0
Ward 11	20429	VJCC Rubber Floor Replacement	\$100.0
Ward 11	A20353	Water Line Extension - Meadow Green	\$10.1
Ward 11	C20199	Traffic calming concept for Falconer Drive	\$60.0
Ward 11	D20199	Traffic Calming Concept Plan - Second Line West north of Old Derry Road	\$70.0
Ward 11	E20199	Second Line W sidewalk and intersection works	\$120.0
Ward 5	A19425	Malton Community Hub (Ward 5)	\$400.0
<b>Total Active Projects</b>			<b>\$8,550.2</b>

## Canada 150 Intake 1 &amp; 2 Projects Update

## Appendix 3-1

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Culture</b>						
16491	Small Arms Building Renovation	Committed & In Progress - Balance to be used to enhance electrical (indoor & outdoor).	\$1,500.7	\$1,500.0	\$0.0	37778 Tax -Debt-Other
			\$622.7	\$622.4	\$1.0	33121 Tax -Capital Reserve Fund
			\$500.2	\$500.0	\$0.2	35220 Misc Contributions S 37 Bonus Zoning
			\$1,000.0	\$1,000.0	\$0.0	590133 - Recovery From Federal
			\$1,566.9	\$1,566.9	\$0.0	590134 - Recovery-External Party
<b>Culture Total</b>			<b>\$5,190.5</b>	<b>\$5,189.3</b>	<b>\$1.2</b>	
<b>Parks, Forestry &amp; Environment</b>						
17325	Paul Coffey Park and Arena Entry Redevelopment and Destination Playground	Construction complete. Warranty expires May 2021. PN to close May 2021 WIP.	\$248.0	\$27.6	\$0.0	31315 DCA -Recreation Reserve Fund
			\$27.6	\$248.0	\$0.0	33121 Tax -Capital Reserve Fund
			\$347.0	\$347.0	\$0.0	590103 - Recoveries-Insurance Claims
			\$224.5	\$224.5	\$0.0	590133 - Recovery From Federal
			\$150.0	\$150.0	\$0.0	590134 - Recovery-External Party
<b>Parks, Forestry &amp; Environment Total</b>			<b>\$997.0</b>	<b>\$997.0</b>	<b>\$0.0</b>	
<b>C150 Approved Total</b>			<b>\$6,187.5</b>	<b>\$6,186.3</b>	<b>\$1.2</b>	

## Clean Water Wastewater Fund (CWWF) Projects Update

## Appendix 3-2

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Stormwater</b>						
17004	Cooksville Creek Erosion Control - Queen Elizabeth Way to Elaine Trail	Tendered and construction to start January. Completion date June 2021.	\$2,883.6	\$2,883.6	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$101.3	\$101.3	\$0.0	31350 DCA -Stormwater Management Reserve Fund
			\$54.9	\$54.9	\$0.0	590132 - Recovery From Province
			\$109.8	\$109.8	\$0.0	590133 - Recovery From Federal
17008	Cooksville Creek - Meadows Blvd. to Rathburn Rd. E.	Substantially completed. August 2020.	\$2,527.3	\$2,527.3	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$1,051.2	\$1,051.2	\$0.0	37200 Stormwater - Debt Management Reserve Fund - Stormwater Capital
			\$426.5	\$426.5	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$140.8	\$140.8	\$0.0	31350 DCA -Stormwater Management Reserve Fund
			\$35.8	\$35.8	\$0.0	590132 - Recovery From Province
			\$71.6	\$71.6	\$0.0	590133 - Recovery From Federal
17010	Cooksville Creek Erosion Control - Mississauga Valley Blvd to Downstream of Central Parkway East	Part 1 completed. Maintenance holdback to be released May 2021. Return \$160K and transfer to PN 20020 for ease of project management.	\$1,071.8	\$1,226.4	\$(154.6)	35992 Stormwater - Capital Reserve Fund
			\$37.5	\$43.0	\$(5.4)	31350 DCA -Stormwater Management Reserve Fund
			\$369.3	\$369.3	\$0.0	590132 - Recovery From Province
			\$738.7	\$738.7	\$0.0	590133 - Recovery From Federal
17012	SWM Pond Rehabilitation – Various Locations	Project completed, to be closed and remaining funds returned.	\$408.0	\$430.9	\$(22.9)	35992 Stormwater - Capital Reserve Fund
			\$430.9	\$430.9	\$0.0	590132 - Recovery From Province
			\$861.8	\$861.8	\$0.0	590133 - Recovery From Federal
17014	Levi Creek watercourse realignment, upstream of Old Derry Road)	Monitoring work outstanding. Completion Fall 2021.	\$399.7	\$399.7	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$1.4	\$1.4	\$0.0	31350 DCA -Stormwater Management Reserve Fund
			\$11.1	\$11.1	\$0.0	590132 - Recovery From Province
			\$22.2	\$22.2	\$0.0	590133 - Recovery From Federal
17015	Mary Fix Creek erosion control, downstream of Dundas Street West	Construction to start in summer of 2021 contingent on acquiring landowner permission. Request additional funds based on updated engineering consultant cost estimate, landowner agreement, and recent increases in construction costs.	\$1,968.9	\$1,474.0	\$494.8	35992 Stormwater - Capital Reserve Fund
			\$20.5	\$15.4	\$5.2	31350 DCA -Stormwater Management Reserve Fund
			\$21.9	\$21.9	\$0.0	590132 - Recovery From Province
			\$43.8	\$43.8	\$0.0	590133 - Recovery From Federal
17019	Cooksville Creek Flood Storage Facility - Mississauga Valley	Design 90% complete. Project to be tendered in 2021	\$278.2	\$278.2	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$10.1	\$10.1	\$0.0	31350 DCA -Stormwater Management Reserve Fund
			\$118.2	\$118.2	\$0.0	590132 - Recovery From Province
			\$236.4	\$236.4	\$0.0	590133 - Recovery From Federal
17020	Cooksville Creek Flood Storage Fac/Sandalwood Park(#309)	Construction ongoing. Remaining funds are to be used for contract admin	\$135.6	\$135.6	\$0.0	35992 Stormwater - Capital Reserve Fund
			\$4.6	\$4.6	\$0.0	31350 DCA -Stormwater Management Reserve Fund
			\$140.2	\$140.2	\$0.0	590132 - Recovery From Province
			\$280.4	\$280.4	\$0.0	590133 - Recovery From Federal

## Clean Water Wastewater Fund (CWWF) Projects Update

Appendix 3-2

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
17131	Cooksville Creek Flood Storage Facility - Eglinton Avenue East and Kennedy Road (Eastgate Park)	Project completed and to be closed.	\$2,106.2	\$2,418.2	\$(312.0)	35992 Stormwater - Capital Reserve Fund
			\$73.8	\$84.7	\$(10.9)	31350 DCA - Stormwater Management Reserve Fund
			\$1,602.9	\$1,602.9	\$0.0	590132 - Recovery From Province
			\$3,205.8	\$3,205.8	\$0.0	590133 - Recovery From Federal
17146	Lisgar Improvements - Dewatering Utility Trench & FDC Pumping Station	Project completed and to be closed.	\$500.0	\$500.0	\$(0.0)	33121 Tax -Capital Reserve Fund
			\$2.5	\$2.5	\$(0.0)	35992 Stormwater - Capital Reserve Fund
			\$502.5	\$502.5	\$0.0	590132 - Recovery From Province
			\$1,005.0	\$1,005.0	\$0.0	590133 - Recovery From Federal
<b>Stormwater Total</b>			<b>\$24,012.7</b>	<b>\$24,018.6</b>	<b>\$(5.9)</b>	
<b>CWWF Total</b>			<b>\$24,012.7</b>	<b>\$24,018.6</b>	<b>\$(5.9)</b>	

## Public Transit Infrastructure Fund (PTIF) Project Update

Appendix 3-3

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
<b>Facilities &amp; Property Management</b>						
17795	Interior Finishes - Various	Project complete.Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$88.9	\$88.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$88.9	\$88.9	\$0.0	590133 - Recovery From Federal
17796	Exterior Door Replacement - Various	Project complete.Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$19.1	\$19.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$19.1	\$19.1	\$0.0	590133 - Recovery From Federal
17797	City Centre Transit Terminal -Lifecycle Mechanical & Electrical upgrades	Project complete.Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$1,245.8	\$1,245.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,245.8	\$1,245.8	\$0.0	590133 - Recovery From Federal
17798	Central Parkway - Lifecycle Mechanical & Electrical upgrades	Project complete. Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$1,686.2	\$1,686.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,686.2	\$1,686.2	\$0.0	590133 - Recovery From Federal
17799	Malton Satellite - Lifecycle Mechanical & Electrical upgrades	Project complete.Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$419.9	\$419.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$419.9	\$419.9	\$0.0	590133 - Recovery From Federal
<b>Facilities &amp; Property Management Total</b>			<b>6,919.6</b>	<b>6,919.6</b>	<b>0.0</b>	
<b>Information Technology</b>						
17500	Switches and Routers	PTIF project - once federal recovery is processed, this project can be closed - pending claim to be rec'd + holdback amount	\$226.0	\$226.0	\$0.0	33121 Tax -Capital Reserve Fund
			\$226.0	\$226.0	\$0.0	590133 - Recovery From Federal
17504	Wireless Infrastructure	PTIF project - once federal recovery is processed, this project can be closed - pending holdback amount	\$340.7	\$340.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$150.7	\$150.7	\$0.0	590133 - Recovery From Federal
17524	Network Fibre	PTIF project - once federal recovery is processed, this project can be closed - pending claim to be rec'd + holdback amount	\$808.5	\$808.5	\$0.0	33121 Tax -Capital Reserve Fund
			\$571.5	\$571.5	\$0.0	590133 - Recovery From Federal
17544	VCOM Radio Network Replacement	PTIF project - once federal recovery is processed, this project can be closed - pending claim to be rec'd + holdback amount	\$581.6	\$581.6	\$0.0	33121 Tax -Capital Reserve Fund
			\$581.6	\$581.6	\$0.0	590133 - Recovery From Federal
<b>Information Technology Total</b>			<b>3,486.5</b>	<b>3,486.5</b>	<b>0.0</b>	
<b>MiWay</b>						
16201	Transit Bus Acquisitions - Growth	A total of 106 buses were purchased with Projects: 16201, 16202, 16239, 17228 and 17229. Purchases are complete. Project to be close. Waiting for full recovery from PTIF	\$131.1	\$131.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,490.0	\$1,490.0	\$0.0	31330 DCA -Transit Reserve Fund
			\$131.1	\$131.1	\$0.0	590133 - Recovery From Federal
16216	Transit Bus Seating Modifications-Warranty Issues	Project completed on June 2020. To be closed after full recovery from PTIF.	\$753.3	\$753.3	\$0.0	33121 Tax -Capital Reserve Fund
			\$753.3	\$753.3	\$0.0	590133 - Recovery From Federal
16238	Transit Capital Bus Maint-Engine Rehab PTIF	Project completed; waiting for full recovery from PTIF.	\$1,893.8	\$1,893.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,888.0	\$1,888.0	\$0.0	590133 - Recovery From Federal
16239	Transit Bus Acquisition-Service Growth	A total of 106 buses were purchased with Projects: 16201, 16202, 16239, 17228 and 17229. Purchases are complete. Project to be closed after full	\$2,923.2	\$2,923.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$2,923.2	\$2,923.2	\$0.0	590133 - Recovery From Federal
17203	Transit Capital Bus Maintenance - Major Component Rehabilitation/Replacement	Project completed and to be closed after PTIF Claim are complete.	\$3,610.6	\$3,610.6	\$0.0	33121 Tax -Capital Reserve Fund
			\$3,610.6	\$3,610.6	\$0.0	590133 - Recovery From Federal
17205	Transit Change-Off Vehicle Acquisitions - Growth	Project completed and to be closed after PTIF Claim is complete.	\$29.7	\$29.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$255.9	\$255.9	\$0.0	31330 DCA -Transit Reserve Fund
			\$145.6	\$145.6	\$0.0	590133 - Recovery From Federal
17212	Transit Security Vehicles & Equipment - Replacement	Project completed; waiting for full recovery from PTIF.	\$20.1	\$20.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$20.1	\$20.1	\$0.0	590133 - Recovery From Federal
17215	Transit MiWay Signs	Project completed; waiting for full recovery from PTIF.	\$50.2	\$50.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$50.2	\$50.2	\$0.0	590133 - Recovery From Federal
17219	Transit Change Off Vehicles	Project completed; waiting for full recovery from PTIF.	\$32.5	\$32.5	\$0.0	33121 Tax -Capital Reserve Fund
			\$32.5	\$32.5	\$0.0	590133 - Recovery From Federal

## Public Transit Infrastructure Fund (PTIF) Project Update

Appendix 3-3

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
17221	Transit Other Vehicles (Vans/Cars/Trucks) Acquisitions - Replacement	Project completed; waiting for full recovery from PTIF.	\$0.0	\$0.0	\$0.0	33121 Tax -Capital Reserve Fund
			\$0.0	\$0.0	\$0.0	590133 - Recovery From Federal
17222	Transit Route Supervisor Vehicle Acquisitions - Replacement	Project completed; waiting for full recovery from PTIF.	\$17.2	\$17.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$17.2	\$17.2	\$0.0	590133 - Recovery From Federal
17224	Transit Bus Stops/Pads (Accessibility Plan) - Growth	Project completed; waiting for full recovery from PTIF.	\$26.0	\$26.0	\$0.0	33121 Tax -Capital Reserve Fund
			\$217.5	\$217.5	\$0.0	31330 DCA -Transit Reserve Fund
			\$136.6	\$136.6	\$0.0	590133 - Recovery From Federal
17225	Transit Bus Stops/Pads (Accessibility Plan) - Replacement	Project completed; waiting for full recovery from PTIF.	\$134.5	\$134.5	\$0.0	33121 Tax -Capital Reserve Fund
			\$134.5	\$134.5	\$0.0	590133 - Recovery From Federal
17227	Transit Mini Terminals/Bays/Bus Loops - Replacement	Project has been completed. Waiting for PTIF recovery.	\$100.4	\$100.4	\$0.0	33121 Tax -Capital Reserve Fund
			\$100.4	\$100.4	\$0.0	590133 - Recovery From Federal
17228	Transit Bus Acquisitions 40FT - PTIF	A total of 106 buses were purchased with Projects: 16201, 16202, 16239, 17228 and 17229. Purchases are complete. Project to be closed after full recovery from PTIF	\$12,791.0	\$12,791.0	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,985.0	\$1,985.0	\$0.0	31330 DCA -Transit Reserve Fund
			\$14,776.0	\$14,776.0	\$0.0	590133 - Recovery From Federal
17229	Transit Bus Acquisitions 60FT - PTIF	A total of 106 buses were purchased with Projects: 16201, 16202, 16239, 17228 and 17229. Purchases are complete. Project to be closed after full	\$13,855.1	\$13,855.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$13,855.1	\$13,855.1	\$0.0	590133 - Recovery From Federal
17234	Transit Facility Repairs (Minor)	Project completed; waiting for full recovery from PTIF.	\$93.8	\$93.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$70.3	\$70.3	\$0.0	590133 - Recovery From Federal
17237	Transit Other Vehicles (Vans/Cars/Trucks) Acquisitions - Replacement	Project completed; waiting for full recovery from PTIF.	\$48.8	\$48.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$42.7	\$42.7	\$0.0	590133 - Recovery From Federal
17238	Transit Maintenance Management System Replacement	Working with the vendor and expected completion March 2021.	\$1,253.3	\$1,253.3	\$0.0	33121 Tax -Capital Reserve Fund
			\$753.3	\$753.3	\$0.0	590133 - Recovery From Federal
17240	Transit Performance Metrics Module (Hastus)	Project completed; waiting for full recovery from PTIF.	\$200.9	\$200.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$200.9	\$200.9	\$0.0	590133 - Recovery From Federal
17242	Transit New Facilities - Washrooms (Cardiff)	Project complete. Waiting on Corporate Finance to notify on closure due to PTIF reporting requirements.	\$502.2	\$502.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$502.2	\$502.2	\$0.0	590133 - Recovery From Federal
17244	Transit Anchor Terminals Study	Project completed; waiting for full recovery from PTIF.	\$258.9	\$258.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$251.1	\$251.1	\$0.0	590133 - Recovery From Federal
17245	Transit Bus Landing Pads	Project completed; waiting for full recovery from PTIF.	\$523.4	\$523.4	\$0.0	33121 Tax -Capital Reserve Fund
			\$502.2	\$502.2	\$0.0	590133 - Recovery From Federal
17246	Transit Terminal Pavement Treatment	Project completed; waiting for full recovery from PTIF.	\$135.7	\$135.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$100.4	\$100.4	\$0.0	590133 - Recovery From Federal
17247	Transit Hastus Module	Project completed; waiting for full recovery from PTIF.	\$23.2	\$23.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$23.2	\$23.2	\$0.0	590133 - Recovery From Federal
17248	Additional bus shelters	Project completed; waiting for full recovery from PTIF.	\$37.3	\$37.3	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,250.0	\$1,250.0	\$0.0	37778 Tax -Debt-Other
			\$5.7	\$5.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,255.5	\$1,255.5	\$0.0	590133 - Recovery From Federal
17249	Bus Communication Gateway Replacement	Project completed; waiting for full recovery from PTIF.	\$1,506.7	\$1,506.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,506.7	\$1,506.7	\$0.0	590133 - Recovery From Federal
<b>MIWay Total</b>			<b>89,940.6</b>	<b>89,940.6</b>	<b>0.0</b>	
<b>Parks, Forestry &amp; Environment</b>						
17334	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$10K.	\$110.8	\$110.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$96.7	\$96.7	\$0.0	590133 - Recovery From Federal
17335	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$6K.	\$63.5	\$63.5	\$0.0	33121 Tax -Capital Reserve Fund
			\$55.8	\$55.8	\$0.0	590133 - Recovery From Federal
17343	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$10K.	\$108.6	\$108.6	\$0.0	33121 Tax -Capital Reserve Fund
			\$95.6	\$95.6	\$0.0	590133 - Recovery From Federal
17346	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$4K.	\$48.3	\$48.3	\$0.0	33121 Tax -Capital Reserve Fund
			\$42.0	\$42.0	\$0.0	590133 - Recovery From Federal
17360	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$103K.	\$452.0	\$452.0	\$0.0	37778 Tax -Debt-Other
			\$985.2	\$985.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,135.0	\$1,135.0	\$0.0	590133 - Recovery From Federal



## Public Transit Infrastructure Fund (PTIF) Project Update

Appendix 3-3

Project Number	Project Name	Status	Revised Gross Cost Including Ineligible (\$000)	Approved Gross Cost Including Ineligible (\$000)	Additional / (Surplus) Approval Required (\$000)	Funding Source
17361	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$25K.	\$328.9	\$328.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$246.4	\$246.4	\$0.0	590133 - Recovery From Federal
17377	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$13K.	\$146.6	\$146.6	\$0.0	33121 Tax -Capital Reserve Fund
			\$128.5	\$128.5	\$0.0	590133 - Recovery From Federal
17378	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$15K.	\$174.2	\$174.2	\$0.0	33121 Tax -Capital Reserve Fund
			\$152.5	\$152.5	\$0.0	590133 - Recovery From Federal
17379	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$6K.	\$70.8	\$70.8	\$0.0	33121 Tax -Capital Reserve Fund
			\$62.4	\$62.4	\$0.0	590133 - Recovery From Federal
17380	Trail Reconstruction Program	PTIF Project Complete. Awaiting recoverables from the Ministry of Transportation. Outstanding PTIF recovery is \$12K.	\$132.7	\$132.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$116.6	\$116.6	\$0.0	590133 - Recovery From Federal
<b>Parks, Forestry &amp; Environment Total</b>			<b>4,752.8</b>	<b>4,752.8</b>	<b>0.0</b>	
<b>Roads</b>						
14176	Multi-Use Trails along Hanlan Routes	Outstanding drainage issue on the Multi Use Trail. Project to remain open in order to proceed with repair.	\$2,284.2	\$2,284.2	\$0.0	31335 DCA Roads and Related Infrastructure
			\$329.2	\$329.2	\$0.0	590133 - Recovery From Federal
15102	Transportation Master Plan Study	Project is complete. Awaiting PTIF recovery.	\$432.8	\$432.8	\$0.0	31335 DCA Roads and Related Infrastructure
			\$132.8	\$132.8	\$0.0	590133 - Recovery From Federal
15104	Lakeshore Road Movement Study	Project is complete. Awaiting PTIF recovery.	\$1,442.8	\$1,442.8	\$0.0	31335 DCA Roads and Related Infrastructure
			\$132.8	\$132.8	\$0.0	590133 - Recovery From Federal
17168	At Grade Railway Crossing-Detailed Safety Assessment	Project is complete. Awaiting PTIF recovery.	\$53.1	\$53.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$53.1	\$53.1	\$0.0	590133 - Recovery From Federal
17170	Field Equipment Replacement - Traffic Controllers	Project is completed. Awaiting recovery component from the Public Transit Infrastructure Fund (50% contribution). Recommend project closure and return of excess funds once recovery has been received from PTIF.	\$100.9	\$100.9	\$0.0	33121 Tax -Capital Reserve Fund
			\$100.9	\$100.9	\$0.0	590133 - Recovery From Federal
17171	Traffic Signal Equipment Enhancements	Project is completed. Awaiting recovery component from the Public Transit Infrastructure Fund (50% contribution). Recommend project closure and return of excess funds once recovery has been received from PTIF.	\$79.7	\$79.7	\$0.0	31335 DCA Roads and Related Infrastructure
			\$79.7	\$79.7	\$0.0	590133 - Recovery From Federal
17173	Traffic System and ITS	Project is completed. Awaiting recovery component from the Public Transit Infrastructure Fund (50% contribution). Recommend project closure and return of excess funds once recovery has been received from PTIF.	\$39.8	\$39.8	\$0.0	31335 DCA Roads and Related Infrastructure
			\$39.8	\$39.8	\$0.0	590133 - Recovery From Federal
17182	Pedestrian & Cyclist Access to Transitway & GoTransit	Part 1 and 2 completed. Part 3 is under warranty.	\$2,442.7	\$2,442.7	\$0.0	33121 Tax -Capital Reserve Fund
			\$1,991.3	\$1,991.3	\$0.0	31335 DCA Roads and Related Infrastructure
			\$3,757.0	\$3,757.0	\$0.0	590133 - Recovery From Federal
17183	Airport Corporate Centre Pedestrian Sidewalk to BRT	Project complete. Funds can be returned pending PTIF recoveries confirmation.	\$285.6	\$285.6	\$0.0	33121 Tax -Capital Reserve Fund
			\$285.6	\$285.6	\$0.0	590133 - Recovery From Federal
17186	Cycling Master Plan	Project complete. Funds can be returned pending PTIF recoveries confirmation.	\$53.1	\$53.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$53.1	\$53.1	\$0.0	590133 - Recovery From Federal
17187	Sidewalks - Accessible Pedestrian Crossings (AODA)	Keep open for PTIF recoveries. Completion December 2021.	\$2,124.1	\$2,124.1	\$0.0	33121 Tax -Capital Reserve Fund
			\$2,124.1	\$2,124.1	\$0.0	590133 - Recovery From Federal
<b>Roads Total</b>			<b>18,418.2</b>	<b>18,418.2</b>	<b>0.0</b>	
<b>PTIF-1 Total</b>			<b>123,517.8</b>	<b>123,517.8</b>	<b>0.0</b>	

## Reconciliation of Budget to projected Consolidated Financial Statements

## Appendix 4

Budget data presented in the Budget Book reflect proposed values based on the cash basis of accounting. The chart below reconciles the proposed 2020 Net Operating Budget with the budget figures as presented in the consolidated financial statements, reflecting projected values based on the full accrual basis of accounting.

The following chart adjusts the basis of accounting for the proposed 2020 Net Operating Budget, to reflect generally accepted accounting principles

\$000	2020 Consolidated Budget Amount
<b>REVENUE</b>	
<b>Approved Operating Budget</b>	<b>965,916</b>
<b>Adjustments:</b>	
Budget in year adjustments	6,358
Contributions from reserves and reserve funds	(77,747)
BIAs	2,205
BIAs contributions from reserve funds	(90)
City budgeted levy for BIAs	(1,500)
Enersource dividend	(17,577)
<b>Adjusted Operating Budget</b>	<b>877,565</b>
<b>Approved Capital Budget</b>	<b>268,987</b>
Adjustments for transfers from reserve funds	(224,070)
Adjustments for debt proceeds	(43,000)
<b>Adjusted Capital Budget</b>	<b>1,917</b>
Reserve funds interest and other revenue	20,774
<b>TOTAL REVENUE</b>	<b>900,256</b>
<b>EXPENSES</b>	
<b>Approved Operating Budget</b>	<b>965,557</b>
<b>Adjustments:</b>	
Budget in year adjustments	6,718
BIA transfers to own	(15)
Transfers to Own	(156,938)
BIA budgeted expenses	2,205
BIA budget on City's books	(1,500)
Amortization	144,568
Debt principal repayments, net of debt issuance	(30,594)
<b>Adjusted Operating Budget</b>	<b>930,000</b>
<b>Approved Capital Budget</b>	<b>268,987</b>
<b>Adjustments:</b>	
Eliminate capital expense budget	(268,987)
<b>Adjusted Capital Budget</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>930,000</b>
<b>Annual Deficit</b>	<b>(29,744)</b>

Date: 2021/04/13	Originator's files:
To: Chair and Members of Budget Committee	
From: Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer	Meeting date: April 28, 2021

## Subject

**2020 Treasurer's Annual Report on Investment**

## Recommendation

That in compliance with Provincial legislation governing municipal investment practices, the report titled "2020 Treasurer's Annual Report on Investment" dated April 13, 2021 from the Commissioner of Corporate Services and Chief Financial Officer be received for information.

## Executive Summary

- The City Funds investment portfolio earned net income of \$41.2 million, generating a net yield of 3.23%.
- Revenue allocated to the Operating Fund was \$14.4 million, while Reserve Funds received \$26.8 million.

## Background

2020 was a difficult year financially for the City of Mississauga as it dealt with the impacts of COVID-19. As noted in previous reports to General and Budget Committees, the Treasury section of the Finance Division supported the City's efforts to minimize the financial impact of COVID-19 through monitoring cash balances and ensuring that cash flow was sufficient to meet the City's needs, appropriate timing of debt issuance to minimize cost to 2020 operations, providing support to other City areas as revenues were deferred, requesting deferrals for payments to other agencies such as the Region of Peel and School Boards, providing support to various City work units as electronic payment took on added significance and investing funds in the correct duration to maximize investment income in a year with abnormal cash flows.

This year-end Treasurer's report is provided to Budget Committee in accordance with Regulation 438/97, as amended.

The City maintains an operating fund, a number of reserves and reserve funds, and trust funds for various purposes. These funds are invested in accordance with the Municipal Act and Ontario regulations, the Funeral, Burial and Cremation Services Act, the Trustee Act and the City's Corporate Policy and Procedures on Investment.

The four major priorities of the City's Investment Policy are:

1. Legality of investments – conforming to legislative constraints;
2. Preservation of principal – avoiding the loss of monies which may result from the default of a debt issuer in the payment of principal or interest;
3. Maintenance of liquidity – the ease by which an investment can be sold and cash received and
4. Competitive rate of return – maximizing the return on investments while conforming to other objectives.

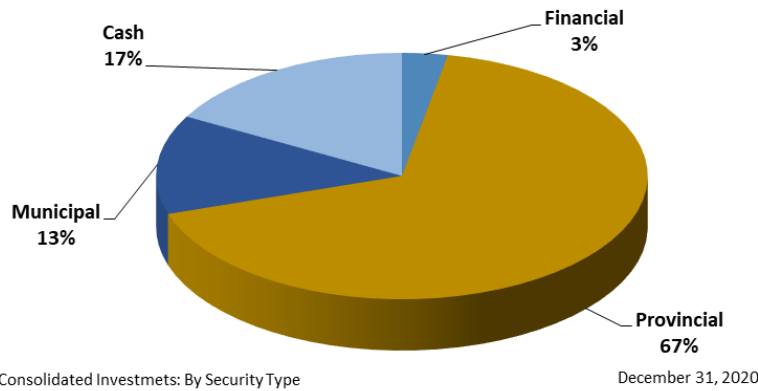
This Report provides a summary of investment results and analysis. The City's investment practices and procedures are subject to ongoing review by both the City's Internal Auditor and the Corporation's external auditors, KPMG.

## Comments

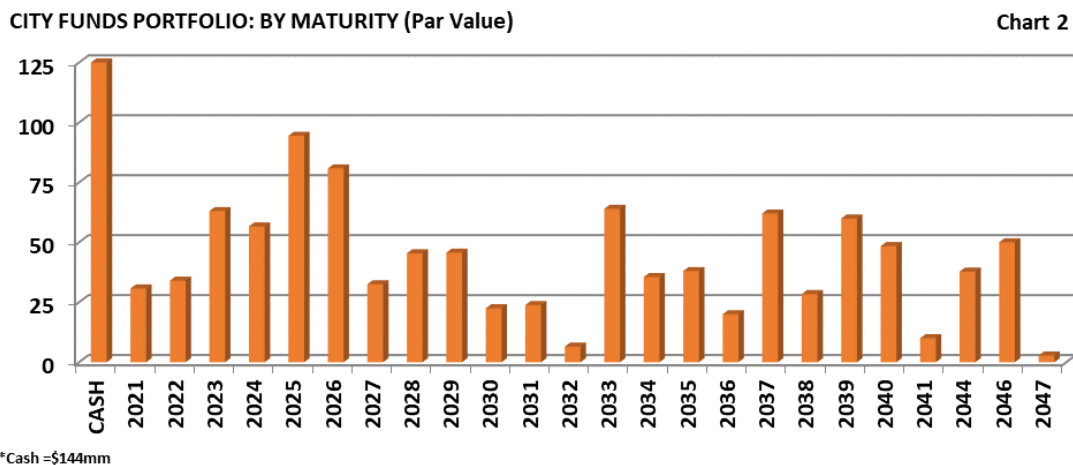
In 2020, the City earned \$41.5 million in gross investment income (net income: \$41.2 million) on average cash and portfolio investment balances of \$1.27 billion. This generated a gross investment yield of 3.26% (net investment yield: 3.23%). Details for 2020 and prior years are shown below:

	Average Balance <u>(\$ Book Value)</u>	Income <u>(Gross \$)</u>	Yield <u>(Gross %)</u>	Yield <u>(Net %)</u>
2020	1,275,724,302	41,546,859	3.26%	3.23%
2019	1,214,818,747	39,980,502	3.29%	3.27%
2018	1,092,921,270	33,753,606	3.09%	3.06%

As at December 31, 2020, the Consolidated Investment Portfolio<sup>1</sup> held \$1,273 million in cash and securities (at par value<sup>2</sup>) distributed across various security types, as outlined in Chart 1:



Province of Ontario marketable securities (bonds) represents the largest and most-liquid position in the portfolio. The City Funds investment maturity schedule, as at December 31st, 2020, is in Chart 2.



**Investment Income Analysis**

In an April 8, 2020 report to General Committee, staff expressed concern that investment results would fall several million dollars below budget. This was based upon the uncertainty posed by COVID-19 on the finances of the City including reduced revenues from transit, recreation and culture, unknown timing for payments to the Region of Peel and School Boards, the possibility of a deficit in 2020, a poor outlook for the economy in general as businesses were shut down or

<sup>1</sup> Marketable securities and cash for the combined City Funds Portfolio and DCA Portfolio.  
<sup>2</sup> Par Value is used, for Policy comparison purposes, to demonstrate various investment holdings across security types. Portfolio holdings, and their respective limits, can be found in Appendix 1. The Par Value represents what the portfolio is worth on a dollar basis, if each security and the cash were held to final maturity dates. The Book Value of the Consolidated Investment Portfolio (excluding cash), as at Dec 31st, 2020, is \$1,099 million.

employees worked from home and dysfunctional financial markets where the stock and bond markets had just collapsed.

By year end the stock and bond markets had largely corrected, significant government stimulus was provided to keep the economy alive, many households were the beneficiaries of this stimulus and bond rates and inflation remained low. Through close monitoring of market conditions, certainty of payment dates to the Region and School Boards and ongoing analysis of the City's revenue receipts, staff were able to minimize City debt requirements for the year and to maximize our ability to invest bank balances in a timely way. Additionally, the federal and provincial governments provided funding to offset revenue losses and additional costs caused by COVID-19 such that the City did not need to use the \$250 million line of credit negotiated with the City's banker in March 2020.

The City Funds Investment Portfolio<sup>3</sup> generated gross investment income of \$41.5 million on average monthly balances of \$1.27 billion. This translated into a net investment yield of 3.23%. Income type (gross) was comprised of \$30.6 million in net interest income (74% of return), while \$10.9 million (26%) attributed to realised capital gains.

The City Funds' Portfolio net return of 3.23% outperformed a composite passive index<sup>4</sup>, which returned 1.07%, by 2.16 percentage points. This outperformance provided incremental revenue to the City of \$27.6 million (using average monthly balances; actual net investment income of \$41.2 million at a 3.23% yield vs. the passive index return of \$13.6 million at 1.07%).

### **Investment Management**

The Investment Unit, which is a section of Treasury, is responsible for monitoring day-to-day operating cash balances, cash flow forecasting and monitoring, investment portfolio management and administration, the coordination of the City's annual credit rating review and the timing and management of cash proceeds from both temporary bank borrowing and long-term debenture issuance.

The Investment unit continues to demonstrate value to the City with costs of approximately 2.93 basis points (0.0293%), which is well under fees charged by an externally managed public fund. As an example, management fees for the ONE Fund are in the 19 basis point range (0.19%) for the money market fund, and as much as 40 basis points (0.40%) for the bond fund (both of which are significantly higher than the 0.0293% incurred by the City).

---

<sup>3</sup> This excludes the DCA Portfolio. The DCA Portfolio earned \$2,870,048 on average monthly cash & investment balances of \$112 million, yielding 2.57%.

<sup>4</sup> The passive index return is calculated using the "average yield" for a constructed portfolio that is comparable to the City's existing Investment Policy. It is constructed using the following indices, their monthly yields (averaged for the year), and their respective (passive index weight): 91-Day GOC T-Bill yield: 0.54% (14%); BOA Merrill Lynch Index of Canadian Government Bonds: 0.73% (43%); BOA Merrill Lynch Indices of High Grade (AAA/AA) Corporate Bonds: 1.57% (43%).

Using the 40 basis point ONE Bond Fund cost benchmark, calculated against monthly balances for the City Funds Portfolio (excluding the cash component), the difference between the City's in-house investment management costs and the ONE Fund's fees represents a net saving to the City of \$3.7 million for 2020. These cost savings were supplemented by a realized return (i.e. excluding unrealised market value adjustments) that is greater than the realized returns of the ONE Government Bond Fund (Income Earned Yield, excluding market valuation adjustments, to Nov/20: 2.06%) vs. the City Funds net realized return of 3.23%.

### **Investment Outlook for 2021**

The collapse in interest rates, which occurred throughout 2020 has completely evaporated in the first 3 months of 2021. While short-term interest rates, as governed by the Bank of Canada have remained anchored at extremely low levels (0.25% for the Overnight Bank Rate), longer-term interest rates (10 years and greater) which are beyond the control of the central bank, have risen rapidly and significantly.

The Province of Ontario 10-year yield, which is a barometer of benchmark rates for all provinces, provides a demonstration of how capital markets have re-priced economic growth, inflation and fixed income return expectations over the course of 2021. Whereas the yield on those bonds, pre-pandemic, was slightly less than 2% (Feb/2020), this rate is now actually higher (at ~2.05%) than year ago levels.

Other medium to long-term interest rates on both provincial and municipal bonds are also higher, thereby unwinding all of the market-based low-interest rate stimulus that was prevalent throughout most of 2020. While this may bode poorly for certain types of debt issuers, as a net portfolio investor, the City will benefit via higher re-investment rates during 2021.

Reinvestment rates that as recently as 3 months ago were expected, at best, to be in the 1.50% to 1.75% range are now expected to be 50 to 75 basis points higher (2% to 2.50%). While reinvestment rates will provide greater support to investment income, and improve the base earnings yield of investments going forward, it is expected that there will be less income realised from capital gains as there will be fewer opportunities to realise capital gains in a rising rate environment. Accordingly, overall realised investment income for 2021 is expected to be lower than in 2020, with a current forecast target of \$33 million.

### **Financial Impact**

The City earned \$41.2 million in net investment income during 2020, of which \$14.4 million was allocated to the Operating Budget, and \$26.8 million was allocated to Reserve Funds.

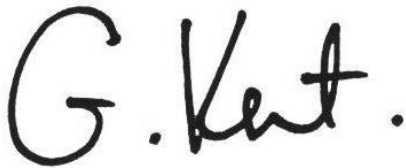
## Conclusion

In compliance with Provincial Regulation 438/97, as amended, all investment transactions during 2020 were made in accordance with the existing Investment Policy.

As at December 31, 2020, the City Funds Portfolio held \$1.17 billion (book value basis) in various securities, and cash. The net income for the Portfolio was \$41.2 million resulting in a net investment yield of 3.23%. As per Policy, investment proceeds were distributed between the Operating Budget (\$14.4 million) and Reserve Funds (\$26.8 million). While better interest rates are expected during 2021, investment income is likely to fall to the \$33 million range.

## Attachments

Appendix 1: Total Investment Portfolio - By Investment Type (as at December 31, 2020)



G. Kent.

---

Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Mark Waugh, Manager, Treasury



CITY OF MISSISSAUGA		TOTAL INVESTMENT PORTFOLIO:							DATE:	31-Dec-20		Attachment #1	
		BY INVESTMENT TYPE											
TYPE	ISSUER/GUARANTOR OF SECURITIES	Credit Rating	INVESTMENT POLICY LIMIT			CONSOLIDATED AMOUNTS			CITY FUNDS		DCA RESERVE FUNDS		
			UPPER LIMIT	CURRENT SECURITIES	PAR VALUE (\$000)	BOOK (\$000)	CASH & SECURITIES (%)	PAR VALUE (\$000)	BOOK (\$000)	PAR VALUE (\$000)	BOOK (\$000)		
												(%)	(\$000)
<b>SCHEDULE I</b>													
A01	BANK OF MONTREAL	AA	20%	212,541	0.94	10,000	9,911	0.79			10,000	9,911	
A02	CIBC	AA	20%	212,541	0.94	10,000	10,082	0.79	10,000	10,082			
A03	ROYAL BANK	AA	20%	212,541	0.94	10,000	9,897	0.79			10,000	9,897	
A06	NATIONAL BANK	AA-	20%	212,541	0.94	10,000	9,909	0.79			10,000	9,909	
			70%	743,893	3.76	40,000	39,800	3.14	10,000	10,082	30,000	29,718	
<b>SCHEDULE II</b>													
	SCHEDULE III (each)		5%	53,135									
	NON-SCHEDULE I INSTITUTIONS		40%	425,082		-	-	-	-	-	-	-	
	TOTAL FINANCIAL INSTITUTIONS		70%	743,893	3.76	40,000	39,800	3.14	10,000	10,082	30,000	29,718	
G02	PROV OF ONTARIO	AA-	NONE		38.20	406,000	362,527	31.88	406,000	362,527			
<b>OTHER PROVINCES</b>													
G03	ALBERTA	AA+	20%	212,541	4.23	45,000	44,417	3.53	45,000	44,417			
G04	BRITISH COLUMBIA	AAA	20%	212,541	1.88	20,000	20,445	1.57	20,000	20,445			
G05	MANITOBA	AA	20%	212,541	10.56	112,200	135,332	8.81	85,200	102,002	27,000	33,330	
G07	NEW BRUNSWICK	AA	20%	212,541	13.64	145,000	167,924	11.39	145,000	167,924			
G09	SASKATCHEWAN	AAA	20%	212,541	1.41	15,000	21,788	1.18	15,000	21,788			
G10	NEWFOUNDLAND	A+	20%	212,541	10.28	109,280	121,734	8.58	109,280	121,734			
	TOTAL OTHER PROVINCES		NONE		42.01	446,480	511,639	35.06	419,480	478,309	27,000	33,330	
	TOTAL CANADA & PROV GOVTS		30% min	318,811	80.22	852,480	874,165	66.95	825,480	840,836	27,000	33,330	
<b>MUNICIPALITIES</b>													
M11	PEEL REGION	AAA	10%	106,270	1.63	17,361	18,753	1.36	17,361	18,753			
M12	HALTON REGION	AAA	10%	106,270	0.33	3,500	3,498	0.27	3,500	3,498			
M13	TORONTO	AA+	10%	106,270	6.44	68,400	79,375	5.37	68,400	79,375			
M01	OTTAWA	AAA	10%	106,270	0.26	2,750	2,746	0.22	2,750	2,746			
M03	WATERLOO	AAA	10%	106,270	0.75	7,934	7,926	0.62	7,934	7,926			
M04	YORK	AAA	10%	106,270	1.60	17,000	17,531	1.34	7,000	7,449	10,000	10,082	
M05	DURHAM REGION	AAA	10%	106,270	0.15	1,645	1,634	0.13	1,645	1,634			
M06	HAMILTON	AA+	10%	106,270	0.32	3,447	3,430	0.27	3,447	3,430			
M07	BARRIE	AA	10%	106,270	0.40	4,230	4,227	0.33	4,230	4,227			
N01	SASKATOON	AAA	5%	53,135	0.41	4,366	4,984	0.34	4,366	4,984			
N02	WINNIPEG	AA	5%	53,135	0.91	9,700	10,922	0.76	6,700	7,926	3,000	2,996	
N03	B.C. MUNICIPAL FINANCE	AAA	5%	53,135	1.88	20,000	20,095	1.57	20,000	20,095			
N04	NEW BRUNSWICK MUN FINAN	AA	5%	53,135	0.93	9,892	9,858	0.78	9,892	9,858			
	TOTAL MUNICIPALITIES		20%	212,541	16.02	170,225	184,980	13.37	157,225	171,902	13,000	13,078	
<b>ASSET-BACKED SECURITIES</b>													
	TOTAL ASSET-BACKED		20%	212,541		-	-	-	-	-	-	-	
<b>CORPORATE SECURITIES</b>													
	TOTAL CORPORATE SECURITIES		20%	212,541		-	-	-	-	-	-	-	
	TOTAL 'ONE' FUNDS		20%	212,541									
	TOTAL INVESTMENTS				100.00	1,062,705	1,098,945	83.46	992,705	1,022,819	70,000	76,126	
	CASH BALANCE					210,639	210,639	16.54	144,182	144,182	66,457	66,457	
	TOTAL PORTFOLIO					1,273,343	1,309,584	100.00	1,136,886	1,167,001	136,457	142,583	

City of Mississauga  
**Corporate Report**



<p>Date: March 26, 2021</p> <p>To: Chair and Members of Budget Committee</p>	<p>Originator's files:</p>
<p>From: Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer</p>	<p>Meeting date: April 28, 2021</p>

## Subject

**Update on Vacant Home Tax and Small Business Sub-class Options**

## Recommendation

That the report entitled "Update on Vacant Home Tax and Small Business Sub-class Options" dated March 26, 2021 from the Commissioner of Corporate Services and Chief Financial Officer be received for information.

## Executive Summary

- The Province of Ontario introduced legislation in 2017 that would empower the City of Toronto to introduce a tax on vacant residential units. The Province also made changes to the *Municipal Act* (the Act) to provide other interested municipalities with the option to introduce a tax on vacant residential units.
- The Minister of Finance must first pass a regulation designating other interested municipalities for this section of the Act to apply. In two-tier governments, it would be the Regional government that would request designation. If a Vacant Home Tax were introduced by a Region it would apply to all local municipalities.
- The City of Toronto has begun the implementation of a Vacant Home Tax. Start up costs are estimated at \$11 million, on-going operational costs are estimated at \$5 to \$7 million. The estimated revenue potential for Toronto is \$55 to \$60 million annually based on a one percent vacancy rate and a one percent tax.
- The City's Making Room for the Middle: A Housing Strategy for Mississauga noted that Mississauga is limited in its ability to finance affordable housing initiatives on its own. One of the uses of a VHT could be to help fund the actions identified in the Housing Strategy.
- The potential estimated revenue for the City of Mississauga based on a one percent vacancy rate and a one percent tax is \$12M to \$14M. These assumptions are based on the Vancouver experience and would need to be validated for Mississauga.

- As a Vacant Home Tax would be a Regional program, it is anticipated that the revenue would be shared. If shared based on the percentage share of the total municipal residential levy, Mississauga's portion would be \$5M to \$6M.
- Toronto's implementation is a three year plan including the design of the tax, applicable by-laws, system development, public awareness and education, anticipating the first homeowner declarations and tax collection in 2023.
- The Region of Peel has established a working group to review the feasibility of a Vacant Home Tax including a public policy benefit study. Regional staff will be reporting back to Regional Council by the end of 2021 on their findings.
- If the Region of Peel does move forward with the implementation of a Vacant Home Tax, the City would require a multi-divisional team to oversee the project including system design and development and an extensive public awareness campaign.
- Optimistically the earliest implementation of a VHT could be achieved is late 2023 for occupancy declarations relating to 2022.
- As part of the 2020 Budget, the Province of Ontario introduced a new optional property tax sub-class for small businesses. This is in response to a long standing request from the City of Toronto to address taxation issues along their Main Streets and within their BIA's and not meant as a temporary tax relief relating to the pandemic.
- Similar to other tax policy options, it would be the Region of Peel that can opt to adopt this new sub-class. If the Region does adopt the sub-class, it would apply to all lower tier municipalities. The Region is studying this option through a working group with potential implementation for 2022.
- Municipalities would be required to define small business and maintain a listing of the properties that would be included in the sub-class.
- Implementation of the Small Business sub-class tax reduction will create a shift in tax burden away from these businesses and onto all other properties including residential properties.
- Revenue from the Vacant Home Tax cannot be used to offset the shift in tax burden to the residential class only. It could be brought in as revenue to lower the overall tax impact to all properties.

## Background

### Vacant Home Tax (VHT)

In 2017, the Province of Ontario introduced the Ontario Fair Housing Plan and included legislation that would empower the City of Toronto to be able to introduce a tax on vacant residential units. Staff at the City of Toronto have been studying this option since it was introduced and are now undertaking the design and development of this program to enable the

implementation of the tax for 2022. Based on their implementation plan, the first homeowner declarations for 2022 occupancy status and the issuing of tax bills would occur in 2023.

Start up costs for Toronto are estimated at \$5.0 million for 2021 and \$6.0 million for 2022. Annual operating costs are estimated at \$5 to \$7 million and would include additional staff for tax administration, review and compliance (audit), IT support and maintenance, communications and 311 contact centre. Gross tax revenue based on a one percent tax and assuming a one percent vacancy rate for residential properties is estimated at \$55 to \$60 million.

The Province also made changes to the *Municipal Act* (the Act) to provide other interested municipalities with the option to introduce a tax on vacant residential units. In order for this Part of the Act to apply to a municipality, the Minister of Finance must first pass a regulation designating the municipality for this Part. In a two-tier municipality, it would be the Regional government that would be designated. A regulation under this section of the Act may be retroactive to January 1 of the year in which the regulation is made. The Region of Peel would then have the ability to pass a by-law to impose a tax on the assessed value of vacant units classed as residential. Once enacted, the by-law would apply to all local municipalities and would be administered locally.

#### Small Business Sub-class (SBSC)

As part of the 2020 Provincial Budget in November 2020, the Province announced the creation of a new optional property sub-class for small business. Beginning in 2021, municipalities will be able to adopt this new optional property sub-class. As part of adopting the sub-class, the municipality would need to define the properties that would be included as small business. Provincial regulations still to be filed will determine how this new sub-class is implemented.

Similar to other tax policy decisions in a two-tier government, it is the Region of Peel that would adopt the SBSC annually through a Regional by-law. If the Region adopts the new sub-class then the sub-class would apply to all local municipalities within the Region. The Regional by-law would also determine the percentage of reduction that would apply to the sub-class. Local municipalities will be responsible for administering the program including maintaining the list of properties meeting the definition and providing this list to the Municipal Property Assessment Corporation (MPAC) annually for inclusion in the assessment roll.

The SBSC will allow municipalities to target tax relief by reducing property taxes to eligible small business properties. The Province will also consider matching these municipal property tax reductions through a corresponding reduction in education taxes to support small businesses. The introduction of this new sub-class would create a shift in the tax burden away from the small businesses and onto the other properties within the municipality including residential properties.

## Comments

### VHT

On January 14, 2021, Region of Peel staff presented a report to Regional Council entitled “Property Tax Policy Review”. This report included a recommendation to establish a working group comprising of Regional and Local Municipal staff from various departments to commence a stakeholder consultation and to undertake a feasibility and public policy benefit study for potential introduction of an Optional Tax on Vacant Residential Units in Peel Region. Regional staff will report back on the progress of this working group by the end of 2021.

The Region is engaging a consultant through an RFP to review the potential implementation of a VHT. The consultant will facilitate workshops with Regional Stakeholders and Local Partners and prepare a feasibility and public benefit report that will be provided to Regional Council for consideration. The intent is that this report will provide analysis of the current state of the housing market in Peel Region; analyse the benefits of a VHT in improving rental housing supply and/or creating revenues for housing programs and any associated risks; indicate methods to identify and quantify vacant homes and the pros and cons of various approaches; and provide a financial analysis of revenue potential, start up and operating costs. The Region is also looking to develop a public consultation and communication strategy.

Moving forward with a VHT needs to take into account the urgency of need, market conditions that may have already altered the supply of housing, the ability to carry out the necessary administration of the program and the public relations of implementing the tax.

There are a number of challenges with implementing a VHT, including:

- understanding the extent to which vacant homes negatively affect the supply of affordable housing;
- determining if a tax on vacant units would encourage property owners to sell or rent out their property;
- how to measure the effectiveness of a tax on vacant residential units in increasing the supply of housing and impact, if any, on affordable rents;
- identifying and addressing privacy related restrictions on the use of 'big data' which otherwise could be used to help identify vacant units;
- determining the best methodology for identifying vacant units;
- quantifying the expected revenue and administrative costs related to the tax;
- developing the necessary technical infrastructure to administer the tax;
- determining the intended use of the additional revenue;
- determining the dispute resolution system; and
- determining if the revenue would remain local or be shared with the Region.

If the VHT is implemented by the Region of Peel it would require the development of a new module within TXM and depending on the intake methodology potentially a new portal intake process. There will also need to be a significant communication / public education campaign required as part of the implementation. A cross divisional team would need to be established for the implementation including at minimum Revenue, Finance, Communications, IT and Legal Services. Ongoing operational costs and additional staffing would be required for several Divisions impacted including but not limited to tax administration, communications and IT. Similar to the implementation of the Municipal Accommodation Tax (MAT), operational costs would be funded from the VHT.

Also similar to MAT, the use of the VHT revenue would be determined annually through the City's budget process. The legislated methodology for setting property tax rates does not permit the use of alternative revenue sources to impact any one particular tax class. Any reduction to the property tax levy from alternative revenues benefit all property tax classes.

The following would be the next steps in reviewing the feasibility of a VHT:

- Region execute RFP for consultant
- Region to finalize VHT working group
- Working group to receive and review consultants report
- Working group to determine if VHT will be implemented
- Regional staff to report to Council by end of 2021

If the decision is to implement a VHT, the following steps would be required:

- Region to request the Ministry of Finance to file a regulation allowing the VHT section of the Act to apply to the Region
- Working group to establish the design of the VHT
- Region to establish the applicable by-law(s)
- Local municipalities to develop IT infrastructure, potentially requiring external resources
- Local municipalities and Region to develop communication and public education campaign
- Local municipalities to establish their administration processes
- Property owners to submit first occupancy declaration
- First billing of taxes by local municipalities

It is unknown how long it would take for the Province to file the necessary regulation. Development of the IT infrastructure is dependent on the design of the VHT program. It is estimated that the development of the necessary IT infrastructure will take approximately 24 months from completion of the design. The public education campaign would be completed at the same time as the infrastructure development. Given the steps required, optimistically the earliest implementation of a VHT could be achieved is late 2023 for occupancy declarations relating to 2022.

The City's Making Room for the Middle: A Housing Strategy for Mississauga aims to foster a supportive environment for housing that is affordable for all. The strategy identified four goals and 40 actions to help address housing issues. The goals include removing barriers, closing the missing middle gap, championing systems reform and being accountable. The strategy noted that Mississauga is limited in its ability to finance affordable housing initiatives on its own. One of the uses of a VHT could be to help fund the actions identified in the Housing Strategy.

Using the same methodology as the City of Toronto to estimate potential revenue, by applying a one percent tax on an estimated one percent of residential properties being vacant and the average residential CVA (including single family detached and condominiums) of 597,000, the potential annual gross revenue for the City of Mississauga is approximately \$12M to \$14M. If shared with the Region based on the percentage share of the total municipal residential levy, Mississauga's portion would be \$5M to \$6M. These assumptions are based on the Vancouver experience and would need to be validated for Mississauga. It should be noted that the current total residential tax rate (City, Region and Education) is approximately 0.8 percent. Administration costs would be funded from this revenue and the net allocated towards the intended use of the funds.

### SBSC

While the Province introduced this new optional sub-class in the midst of the COVID 19 pandemic, this is in response to a long standing request from the City of Toronto to address taxation issues along their Main Streets and within their BIA's. The intent of the use is not as a temporary measure and will extend beyond the current crisis. Similar to other tax policy options, the intent is to provide municipalities with tools to ensure property tax equity.

MPAC has indicated that as it will be a municipal definition for the SBSC, municipalities will be required to maintain a listing of properties that qualify for the program. Municipalities will then need to provide this list annually to MPAC for them to adjust the classification for taxation purposes.

The Region has established a working group to study the feasibility of implementing the SBSC and determining the definition that would be used to identify small businesses. This working group consists of regional and local tax, economic development and planning staff. The working group is meeting regularly and reviewing possible options for determining the definition of small business and the possible impacts based on the various definition options.

At this time the Province has not yet enacted the regulation stating the program requirements and no definitive time line has been given for the filing of this regulation. Until the regulation is released it is difficult to fully determine the implications of adopting the SBSC. The delay in the filing of this regulation also impacts the timeline for implementing the SBSC.

Some of the challenges identified to date are:

- clarifying MPAC's role in identifying and maintaining the listing of properties;
- creating a definition that is fair and equitable and based on property information that is readily available;
- determining how to process in year changes when the identified properties are included in an annual by-law;
- understanding the implications to the assessment appeal process and the role of municipal staff in defending the definition of small business; and
- understanding the implications of the timing of the Region's by-law, MPAC updating the assessment role and calculating final tax rates.

Similar to adjusting tax ratios, implementing the SBSC will create a shift in tax burden as taxes will be reduced for the small businesses included in the sub-class. This reduction will then be re-distributed amongst all other properties. As the residential class is the largest percentage of the City's assessment base, the residential class will absorb the majority of this shift in tax burden.

Some municipalities have indicated to the Province that they would like the ability to fund the reduction from within the business classes only. This would result in a tax increase for large businesses to offset the reduction to small businesses and not impact residential properties. This would only be possible if this funding option is included in the Provincial regulation.

As this would be a regional program, adopting the SBSC will also create a shift in the Region's tax levy apportionment. The actual impacts can only be determined once the provincial regulation has been enacted and the definition of small business properties finalized.

If the SBSC is implemented so that the changes are incorporated into the calculation of the final tax rates then it only affects the distribution of taxes. If the SBSC is implemented after final tax rates have been established then there is the potential for a significant loss in tax revenue for the tax reductions for the small business properties. The Region is currently targeting implementing the SBSC prior to final tax billing in 2022. This will be dependent on the timing of the regulation and MPAC adjusting the tax roll.

## Engagement and Consultation

Revenue staff are currently involved in the two working groups established by the Region to study the feasibility of implementing these tax policy options. Economic Development staff are also involved in the SBSC working group.

Once the Region has completed their RFP for a consultant for the VHT, membership of the working group will be finalized including inviting Planning and Building staff to participate.

The implementation of the VHT will require a multi-divisional team to oversee the design and development of this program. This will include collaboration with IT staff both for development of a new module within TXM for the processing of the new tax and Digital Services for the potential



development of a portal for intake of taxpayer information. It will also include Legal Services for the development of the by-law and Communications for the public education campaign.

## Financial Impact

### VHT

Using the same methodology as the City of Toronto, by applying a 1 percent tax on an estimated 1 percent of residential properties being vacant and the average residential CVA (including single family detached and condominiums) of 597,000, the potential annual gross revenue for the City of Mississauga is approximately \$12M to \$14M. If shared based on the percentage share of the total municipal residential levy, Mississauga's portion would be \$5M to \$6M. These assumptions are based on the Vancouver experience and would need to be validated for Mississauga. Administration costs would be funded from this revenue and the net allocated towards the intended use of the funds.

### SBSC

Implementing the SBSC will result in a reduced tax level for small business properties. Similar to when tax ratios are changed, this will create a shift in tax burden, reducing the burden for small businesses and shifting this burden to all other properties including residential. The actual impacts will depend on the definition of small business and on the percentage of tax reduction. This will also create a shift in the apportionment of the Regional levy amongst the local municipalities.

If the SBSC is implemented so that the changes are incorporated into the calculation of the final tax rates then it only affects the distribution of taxes. If the SBSC is implemented after final tax rates have been established, there would be a significant loss in tax revenue resulting from the tax reductions for the small business properties.

## Conclusion

There are still many questions to be answered and actions required by the Province before the Region of Peel would be able to move forward with implementing either of these programs. Once the decision is made, there would be a significant amount of work to implement these initiatives including building the necessary IT infrastructure and executing a significant communication / public education campaign. The Region has established two working groups to review the feasibility of both of these tax policy options and will be engaging a consultant for a public policy benefit study relating to the Vacant Home Tax.



---

Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer  
Prepared by: Louise Cooke, Manager, Revenue and Taxation

Date: March 25, 2021	Originator's files:
To: Chair and Members of Budget Committee	
From: Shari Lichterman, CPA, CMA, Commissioner of Community Services	Meeting date: April 28, 2021

## **Subject**

**Fire Station Renovation Program**

## **Recommendation**

1. That the Fire Station Renovation Program for the 17 fire stations identified in the Corporate Report dated March 25, 2021 from the Commissioner of Community Services entitled "Fire Station Renovation Program" be incorporated into the Fire & Emergency Services 10 Year Capital Plan and be approved.
2. That the Fire Station Renovation Program be funded from the Public Fire Safety Program Reserve.
3. That all necessary by-laws be enacted.

## **Executive Summary**

- There are 17 stations that require interior renovations and structural additions to facilitate efficient operations and accommodate health and safety and accessibility requirements.
- Thirteen of these stations were constructed more than 30 years ago and have had no significant renovations since the time of construction.
- There are 11 stations where asbestos containing materials have been identified. Assessment reports confirm there is no immediate risk to the building occupants.
- In 2019 a Building Condition Audit (BCA) was completed that included overall building condition assessment, building code compliance report, asbestos report, schematic design drawings, engineering design briefs and cost estimates for each station.
- Design standards for fire stations have changed and are recommended to include provisions for the containment and avoidance of cross contamination to meet current health and safety standards.

- MFES has 39 female suppression staff and there are 8 stations that currently do not have provisions for female washroom/change room facilities.
- All 17 of the identified stations require work to provide an accessible universal washroom in order to be compliant and meet accessibility requirements such as AODA.
- The conversion of one truck fire stations to accommodate two trucks and associated staffing is critical to ensure the flexibility to address changing operational requirements and future risk.
- A cost estimate for 17 fire stations has been developed and will be submitted as part of the Fire & Emergency Services 10 year capital plan.

## Background

Mississauga Fire and Emergency Services has 21 fire stations. There are 17 stations that require interior renovations and structural additions to facilitate efficient operations, accommodate health and safety and accessibility requirements. Thirteen of these stations were constructed more than 30 years ago and have had no significant renovations since the time of construction. (See Appendix 1 for details) Over the years, demand maintenance has been completed as necessary to ensure they remain operational. There are 11 stations where asbestos containing materials have been identified. The impacted stations are 101, 102, 103, 104, 105, 107, 108, 109, 110, 111 and 112. Asbestos Reassessment Reports have been sent to each of these stations. The reports were completed by Pinchin in 2019 and 2020 and contain a summary of findings and recommendations. The assessment reports confirm there is no immediate risk to the building occupants.

## Capital Planning

The 2019 Fire and Emergency Services Master Plan recommended the implementation of a lifecycle replacement plan for fleet, equipment and facilities. In 2016 a lifecycle review of the fire fleet was conducted. A lifecycle replacement schedule was implemented that reflected a replacement schedule of 12 years for front line vehicles and 3 years in reserve rather than 15 front line and 5 in reserve. In 2017 Council approved \$22.4M over 5 years to support the replacement of aging front line fire apparatus. Since that time MFES has replaced 19 of its 31 front line vehicles. Fire facilities are the next phase of the lifecycle replacement plan.

## Studies

In 2016 an architectural firm was procured to conduct a feasibility study on Fire Station 102 in Lakeview and Fire Station 115 in Erin Mills. The scope of the study was to address the requirement for gender neutral washrooms and change rooms, the separation of bunker gear to protect from exhaust particulate and dormitory renovations to accommodate an additional crew.

As part of the 2018 Capital Budget submission, MFES requested and received funding for a Building Condition Audit (BCA) for the remaining fire stations. The objective of this study was to determine the current condition and scope of work required to meet applicable health and safety, building and fire code accessibility and operational requirements for each station. The final report included overall building condition assessment, building code compliance report, asbestos report, schematic design drawings, engineering design briefs and cost estimates for each station. There were 14 fire stations included in the study, which was completed in May 2019.

In September 2019, an Infrastructure Renewal Strategy was then completed by Dillon Consulting that used the BCA and the Comprehensive Risk Assessment to inform recommendations related to station renovations, relocation and deployment. This study recommended the optimal locations for both the existing and proposed future fire stations and to identify the optimal fire suppression deployment model to best mitigate current and future risk. This included recommendations for future staffing, apparatus and equipment deployment based on risk.

## **Present Status**

Fire capital assets staff are working cooperatively with Facilities & Property Management to complete asbestos abatement in all of the affected stations. A consultant has been engaged and station assessments have commenced; abatement work has started and will continue through 2021 and possibly into early 2022.

A cost estimate for 17 fire station renovations has been developed and will be submitted as part of the Fire & Emergency Services 10 year capital plan. Fire stations 106, 116, 119, and 120 are not included in the plan as they are relatively new builds.

## **Comments**

Notwithstanding the age and condition of the stations, lifecycle upgrades also take into consideration changes in industry best practice and updated standards. These include health and safety, accessibility, staff composition and risk.

### **Health and Safety**

As in every industry, standards and guidelines evolve over time. One of the most significant drivers of change in Fire & Emergency Services is the acknowledgement that cancer rates among firefighters both active and retired are much higher than rates in the general public. Front line operations staff are at a high risk of exposure to contaminants, carcinogens and other hazardous substances and as a result design standards for fire stations now include provisions for containment and avoidance of cross contamination as well as proper storage for Personal Protective Equipment. NFPA 1500 Standard on Fire Department Occupational Safety, Health and Wellness provides facility safety standards with respect to cross contamination and bunker

gear storage. The objective is to design a station that allows for a distinct division between 'cold' zones (dormitory, kitchen, washrooms) and 'hot' zones (apparatus bays/maintenance areas). These zones should be separated by a transitional zone in between hot and cold to avoid cross contamination. PPE has historically been hung in the apparatus bays. More recent studies have shown that bunker gear stored in an apparatus bay have the potential to be contaminated by residual exhaust and exposed to ultraviolet degradation. New design recommendations include proper storage and ventilation for contaminated personal protective equipment in a separate room with isolated HVAC to allow for off-gassing to be exhausted to the outside.

### **Staffing Composition**

Prior to the construction of fire station 120, the last fire station was built in 2003. At that time MFES had 8 female firefighters. In 2021 there are 39. There are currently 8 stations that do not have provisions for female washroom/change room facilities. Many stations have been temporarily modified to house female firefighters. As the staffing composition continues to change, stations must be modified to accommodate all employees.

### **Accessibility**

Section 4.5.11 of the 2015 City of Mississauga Facility Accessibility Design Standards defines the specifications for accessible/barrier free design for fire stations. Areas of fire stations that are likely to be used by the public, including the apparatus bay must be accessible. Only areas that are intended for the exclusive use of firefighters such as fitness rooms, and dormitories are exempt. At least one accessible public washroom must also be provided.

All 17 of the identified stations require work to provide an accessible universal washroom in order to be compliant. Fire Station 104 in Port Credit is a heritage designated building so no addition and only very minor renovations can be accommodated. The building is on three levels which makes it extremely challenging to bring it up to accessibility standards. Fire Station 107 is a multi-level station on a very small site which would require a major renovation including an elevator to make it compliant.

### **Community Changes/Risk**

MFES must position itself for the future. The city is undergoing rapid intensification and future growth predictions indicate considerable vertical growth particularly in the downtown core. Inspiration Port Credit, Inspiration Lakeview, Dundas Connects and the Downtown Master Plan will change the landscape of Mississauga. As communities and demographics change, the call volume, type and complexity change. There is a positive correlation between population and travel time. Increases in population typically translate into increases in travel time. Consideration must be given to the optimal locations, number of vehicles, staffing and programming required to match resources to risk.

One of the key priorities of the fire station renovation program is the conversion of one truck fire stations to accommodate two trucks and associated staffing. This is critical to ensure MFES has the flexibility to expand and/or change programming to address future risk.

### Model Program

While the program for renovation is station-specific, the following is a high level list of the program requirements and key considerations that were applied to each station when developing the renovation plan.

Item	Requirement
<b>General</b>	
Occupant Load	Accommodate two crews (10 people)
Accessibility	Per City of Mississauga 2015 Facility Accessibility Standards
Parking	Parking for 14 vehicles with 1-2 barrier free parking spaces
Site Access	Appropriate space to manoeuver apparatus in and out of bays
<b>Cold Zone</b>	
Dormitory	Accommodation for a min of 10 people
Showers/Washrooms	Gender neutral washrooms
Universal Washrooms	Meet accessibility guidelines
<b>Hot Zone</b>	
Apparatus Bay	Upgrade to accommodate two trucks with vehicle exhaust capture system
Bunker Gear Room	Self-contained with re-circulation system
Gear decontamination	Washer and dryer & extractor accessible from apparatus bay

The plan is to renovate two stations every year. (See Appendix 1) A priority order has been established, however it will be fluid, taking into consideration operational and relocation requirements. The timing and prioritization of the renovations are based on the following criteria:

- 1) **Washroom Facilities** - Stations which do not currently have provisions for female/gender neutral washrooms.
- 2) **AODA/Legislative Requirements** - Stations that do not accommodate accessibility requirements as per the 2015 City of Mississauga Standard.
- 3) **Age & Condition** - Stations where the age and overall condition of the facility require immediate remediation.
- 4) **Geographical Response Area** - Stations are grouped in order to ensure two stations in adjacent response areas will not be under renovation at the same time. This will ensure the ability to maintain appropriate service levels during construction.

### Financial Impact

The cost of the Fire Station Renovation program is estimated at \$66,000,000. It is recommended that Council approve the use of the Public Fire Safety Program Reserve (35592) to fund the lifecycle renovation of 17 fire stations. This reserve was established through Bylaw 0014-2019 to provide a stable funding source for new fire stations and staffing identified in the Fire & Emergency Service Master Plan, which was endorsed by Council in 2019. To fund the

renovation program, transfers to the reserve would have to be adjusted accordingly. The following illustrates the impact to the Public Safety Reserve tax levy. As shown, the program, which Council had previously approved, would be unchanged through 2023, but would continue through 2026 to incorporate the renovation program. This reserve would then be a stable funding source for fire capital requirements well into the future.

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	10 Year Total
2021 Budget plan	1.00%	1.00%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%
Proposed to Fund Renovation Plan	1.00%	1.00%	1.25%	1.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.25%
<b>Variance</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.75%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.75%</b>

Council will be updated through the Business Planning and budget process and adjustments may be made during that process subject to reserve requirements.

## Conclusion

The fire station renovation program is intended to repair aging infrastructure, react to evolving industry best practices, provide appropriate accommodations for current and future staff and respond to future growth and demographic changes. Fire stations operate 24 hours per day, 365 days per year. Given the nature of the business, staff both “live” and work out of their assigned station. The lifecycle renovation of fire station infrastructure is essential to ensure that staff can perform their duties effectively and safely, and that the City delivers on its committed level of service for this area.

## Attachments

Appendix 1: Fire Station Renovation Program Summary Table



Shari Lichterman, CPA, CMA, Commissioner of Community Services

Prepared by: Tracey Martino, Executive Officer, Fire & Emergency Services

Fire Station Renovation Program Summary Table

Station #	Station Area	Year Built	Last Year Renovated	Comments	Proposed Changes to meet Minimum Requirements	Estimated Timing of Renovation	Estimated Cost
102	Lakeview	1979	None	Demand maintenance to ensure operability.	218 sqm of interior renovations and a 82.2 sqm addition	2022/2023	\$ 4,500,000
108	Streetsville	1980	None	Demand maintenance to ensure operability.	244.19 sqm of interior renovations and a 166.48 sqm addition	2022/2023	\$ 4,500,000
114	Heartland	1989	None	Demand maintenance to ensure operability.	298.95 sqm of interior renovations and a 74.49sqm addition	2023/2024	\$ 3,500,000
115	Erin Mills	1990	None	Demand maintenance to ensure operability.	280 sqm of interior renovations and a 111 sqm addition	2023/2024	\$ 4,500,000
101	Cooksville	1974	1987	Addition added in 1987.	Renovation requirements are being assessed.	2024/2025	\$ 8,000,000
109	Britannia W	1976	1988	Building addition constructed in 1987.	Feasibility study being conducted to determine possible solutions.	2024/2025	\$ 8,000,000
104	Port Credit	1955	1997	This is a heritage designated building. Small front foyer renovation in 1997.	Feasibility study being conducted to determine possible long term solutions. Gender neutral washrooms only to be constructed in the interim.	2025/2026	\$ 1,000,000
107	Erindale	1970	1979	Small rear addition added in 1980.	Feasibility study being conducted to determine possible long term solutions. Gender neutral washrooms only to be constructed in the interim.	2025/2026	\$ 1,000,000
105	Malton	1980	2011	Renovations were completed to update washroom facilities and dormitory when collocate with Peel Regional Paramedic was completed.	211.9 sqm of interior renovations and a 45.08 sqm addition	2026/2027	\$ 3,500,000
110	Queensway	1982	2006	Small exercise room addition and minor renovation implemented in 2006.	251.37 sqm of interior renovations and 141.85 sqm addition	2026/2027	\$ 4,500,000
103	Clarkson	1985	2001	Small Addition in 2001	247.2sqm of interior renovations and a 143.26 sqm addition	2027/2028	\$ 4,500,000
111	Meadowvale	1983	2004	Small addition added in 2005.	110.72 sqm of interior renovations and a 39.9 sqm addition	2027/2028	\$ 3,000,000
117	North Dixie	1999	None	Demand maintenance to ensure operability.	174.81sqm of interior renovations and a 50.2 sqm addition	2028/2029	\$ 3,000,000
118	East Credit	1996	None	Demand maintenance to ensure operability.	199.94 sqm of interior renovations and a small 28.68 sqm addition.	2028/2029	\$ 3,000,000
112	Creditview	1984	2017	Interior alteration done in 2016 - female washroom facilities were added.	208.61sqm of interior renovations and a 85.47sqm addition	2029/2030	\$ 3,500,000
122	Churchill Meadows	2003	None	Demand maintenance to ensure operability.	64.6 sqm of interior renovations and a 33.06 sqm addition.	2029/2030	\$ 3,000,000
121	Meadowvale Village	2002	None	Demand maintenance to ensure operability.	204.72 sqm of interior renovations and a 69.85 sqm addition.	2030/2031	\$ 3,000,000



Date: April 14, 2021	Originator's files:
To: Chair and Members of Budget Committee	
From: Geoff Wright, P.Eng, MBA, Commissioner of Transportation and Works	Meeting date: April 28, 2021

## **Subject**

### **Review of Business Licensing Fees**

## **Recommendation**

1. That the current business licensing fees and support to businesses as outlined in the corporate report from the Commissioner of Transportation and Works, dated April 14, 2021 entitled "Review of Business Licensing Fees" be approved.
2. That a letter be sent by the Mayor on behalf of Council to the Premier requesting that the Provincial Government reimburse business licence fees.

## **Executive Summary**

- In 2020, staff were directed to review all business and mobile licensing fees and consider options to reduce these fees as a means of financial relief in response to COVID-19.
- Depending on the option(s) selected, the financial impact would range from \$0 to approximately \$4,000,000.
- Staff benchmarked cities within Ontario to determine licensing relief options being provided. To date, no city that was benchmarked has implemented fee reductions for all business licence types. The vehicle for hire sector appears to be the only sector receiving any significant reductions (Brampton and Toronto).
- EDO analysis has shown that there is insufficient support for harder hit businesses and industries because funding formulas do not match funding amounts to business need (i.e. revenue loss) and do not adequately cover business fixed costs. Any future funding support should be aligned with business need.
- Given the generally low licence fees, any fee reduction would provide a nominal benefit to businesses and not address their much larger financial needs. However, because there are over 8,600 licenses, this gesture of support to businesses would aggregate into a material financial impact to the City.

- Therefore, staff recommend that the current fees be maintained and that the Provincial Government be requested to reimburse business operators license fees, as they have done for property tax and energy bill rebates. The Province should also be requested to develop targeted business financial relief programs where funding formulas match the actual business finance impacts.

## Background

In 2020, staff were directed to review all business and mobile licensing fees and consider options to reduce these fees as a means of financial relief in response to COVID-19.

### Regulations

In March of 2020 the Province of Ontario undertook a series of unprecedented steps to control the spread of the Novel Coronavirus COVID-19. These actions have impacted almost every business and citizen in the City of Mississauga, including the businesses and individuals who are licensed through the various City Licensing By-laws.

The regulations implemented by the Ontario Government under the *Emergency Management and Civil Protection Act* and subsequently the *Reopening Ontario (A Flexible Response to Covid -19) Act 2020*, have at various times strictly limited, or required the closure of various business types. These actions also had a significant impact on businesses who, while not specifically identified in the regulations, have suffered due to the subsequent general slowing of the economy. A breakdown by licence type is included as Appendix 1, outlining whether the business was ordered closed for a period of time by regulation.

### Government Support Programs

To mitigate the financial impact of these measures, various support programs have been provided throughout the pandemic by the Federal, Provincial, Regional and Municipal Governments including:

#### Federal Support

- Canada Recovery Benefit (CRB) – protects self employed workers whose income dropped 50% or more but are not eligible for EI. The CRB allows them to receive \$500 a week for up to 26 weeks.
- Canada Emergency Wage Subsidy (CEWS) – CEWS provides support to businesses, who have experienced a drop in revenue due to COVID-19, to keep their employees on payroll. CEWS commenced March 15, 2020 and has been extended until June 5, 2021. The current subsidy rate is 75% for the period beginning December 20, 2020 until June 5, 2021.
- Canada Emergency Rent Subsidy (CERS) – provides a direct subsidy of property-related expenses, including lease, mortgage interest and property tax and insurance payments to qualifying businesses, charities and non-profits. Qualifying organizations that have been significantly restricted by a mandatory public health order issued by a qualifying public health authority can receive an additional 25% of rent support. The combined effect of the

rent subsidy and the Lockdown Support is that hard-hit businesses, non-profits and charities can receive rent support of up to 90%. CERS has been extended until June 5, 2021.

- Canada Emergency Business Account (CEBA) - provides interest-free, partially forgivable, loans of up to \$60,000 to small businesses and not-for-profits that have experienced reduced revenues due to COVID-19 but face ongoing non-deferrable costs, such as rent, utilities, insurance, taxes and wages. CEBA has been extended until June 5, 2021.

#### Provincial Support

- Ontario Small Business Support Grant - Grants of \$20K to \$40K for small businesses (less than 100 employees) that are required to close or significantly restrict services under the Province wide Shutdown effective December 26, 2020. Businesses may use the support to address their business needs (e.g. some businesses will use the support to pay employee wages, while others will need support maintaining their inventory).
- Ontario's Main Street Relief Grant - PPE Support: Grants up to \$1,000 to help small businesses (two to nine employees) with the cost of personal protective equipment, PPE. The Main Street Relief Grant is available to businesses in the following industries; retail, accommodation and food services, repair and maintenance, and personal and laundry services.
- Property Tax and Energy Bill Rebates - Businesses that were required to shut down or significantly restrict services due to provincial public health measures can apply for rebates, provided in the form of grants, to help with eligible fixed costs.
- COVID-19 Energy Assistance Program for Small Business (CEAP-SB) - Provides a one time, on-bill credit to eligible small business and registered charity customers to help them catch up on their energy bills and resume regular payments.

#### City of Mississauga Support

- 2021 Property Tax Deferral – Businesses and residents may apply for tax deferral until December 15, 2021 due to impacts from COVID-19.
- 2020 Business License Deferral & Waiving of Late Fees.
- COVID-19 small business city supports through EDO, Tourism and Culture, including small business advisory services, and Online Resource Centre and Business Relief Portal to improve local business access and participation in financial support programs.

## Present Status

### Business Licences

The City of Mississauga issued 8,697 licences in 2020 to businesses and individuals operating within the City. The licence fees are intended to offset the costs associated with the administration and enforcement of the by-laws in place. Throughout the pandemic, Enforcement operational pressures have increased significantly while revenues have decreased.

A detailed listing of all 2020 licence types and fees can be found in Appendix 1 and the table below provides an overview of the licence categories and 2020 actual revenues:

Licence Category	Number of Licences	2020 Revenue
Fixed Premises	4,491	\$938,233
Services: Individual	660	\$150,999
Mobile: Business	1,696	\$739,333
Mobile: Individual	2,521	\$428,492
TOTAL	8,697	\$2,257,057

The average fee paid in 2020 for a new business license was \$254.46, and the average fee paid for a business license renewal was \$260.28. Of note, over 80% of license fees paid in 2020 fell below the average fee levels. The table below provides 2020 business license renewal fees for some common license types.

License Type	2020 Renewal Fee
Taxicab Driver or Owner	\$175 - \$480
Tow Truck Driver or Owner	\$170 - \$603
Restaurant & Related Food Service	\$194
Auto Service Stations	\$229 - \$260
Personal Care Services	\$203

### **City Business License Relief To-date**

The following business license relief measures have been initiated since the start of the pandemic in 2020:

- Deferral of 2020 licensing fees in response to changing COVID-19 regulations;
- Waiving of all 2020 late licensing fees;
- Waiving of late licensing fees for licence holders who have temporarily exited the market place;
- Apply leniency for licensing enforcement matters that are not related to health and safety; and
- Minimize any increases to 2022 fees, through the business planning process.

## **Comments**

### **COVID-19 Business Impact Assessment**

To date, there have been multiple versions of the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020*, *ONTARIO REGULATION 263/20* as well as two separate Stay at Home Orders enforced in the City of Mississauga. A chart summarizing the key changes to the regulations is included as Appendix 2.

EDO analysis indicates that the magnitude of COVID-19's impact upon a business is largely shaped by three factors:

1. Impact of public health measures on business operations (i.e. full closure or significant restriction)
2. Capacity of business to pivot operations, in response to restrictions
3. Impact of changing consumer behaviour on business operations

For example, over the past 12 months, restaurants and bars in Mississauga have been allowed indoor dining or drinking for less than 3 months in total. During such restrictions, a quick-service restaurant (fast food) is much better positioned to shift their operations towards take-out and delivery than a sit-down restaurant or bar. Similarly, quick-service restaurants are less impacted by public reluctance to dine indoors even when allowed during the late summer and fall. As a result, impacts from COVID-19 on the food and drink sector can range from losses of over 90% during lockdowns for a bar or restaurant relying on indoor service, to less than 20% for a quick-service restaurant.

Given the complexity of the regulations and the various degrees of impacts that they have had on businesses, staff are unable to determine the precise financial impacts for each licence type. Determining the precise impacts would require a thorough assessment on a case-by-case basis and this would likely involve an application and review process that the City does not have the capacity to perform.

### **Assessment of Government Support Programs**

EDO recently completed an Assessment of Federal and Provincial Support Programs. The assessment recommended that any funding support should be aligned with business need (i.e. revenue loss and amount of business fixed costs). It is estimated that approximately 2,800 businesses employing 57,000 people fall into harder hit industry sectors in Mississauga (11% of total businesses and 13% of total employment).

Current federal and provincial financial support programs have provided relatively insufficient support for harder hit businesses and industries. Funding formulas do not match funding amounts to business need (i.e. revenue loss) and do not adequately cover business fixed costs. EDO estimates that a small business averaging 73% revenue loss would have received government support equal to 30% of total lost revenues, while a similar sized business averaging 22% revenue loss would have received support equal to 49% of lost revenues:

	<b>Revenue Loss</b>	<b>Proportion of Revenue Compensated</b>
<b>Harder Hit Small Business</b>	<b>73%</b>	<b>30%</b>
<b>Lesser Hit Small Business</b>	<b>22%</b>	<b>49%</b>

### **Jurisdictional Scan**

Staff benchmarked cities within Ontario to determine licensing relief options being provided. To date, no city that was benchmarked has implemented fee reductions for all business licence types. The vehicle for hire sector appears to be the only sector receiving any significant reductions (Brampton and Toronto). Further details can be found in Appendix 2.

## Options

### Fee Reduction Options

In 2020, staff were directed to review all business and mobile licensing fees and consider options to reduce these fees as means of financial relief in response to COVID-19. Projections for 2021 licence revenue were based on the impact of starting 2021 with a COVID-19 provincial lockdown with a gradual reopening of the economy and return to pre-pandemic projections for licensing activity throughout 2021. Licence fee relief would not be extended to Transportation Network Companies specific to their per trip fee structure. While their business has also been impacted, the reduced ridership automatically reduces their per trip licensing fees.

The highest financial impact is based on the refunding of 2020 fees and a 100% reduction of licensing fees in 2021. Therefore, the impact could range from \$0 to approximately \$4 million dollars depending on the option(s) implemented. This does not include additional administrative costs associated with refunds or other new processes. For example, the additional costs required to administer a 2020 refund for all business licences would be approximately \$200,000.

### Provincial Responsibility

The Province of Ontario created the framework that determined which businesses could remain open, and under which conditions, during each stage of the pandemic. The City did not determine which business could open or had to be closed. Ontario has provided some financial support to small business operators. However, the amount of support provided to date is insufficient, relative to the revenue impacts the province has imposed on businesses. Ontario should reimburse business operators license fees, as they have done for property tax and energy bill rebates.

Therefore, it is recommended that a letter be sent by the Mayor on behalf of Council to the Premier requesting that the Provincial Government reimburse business operators license fees, as they have done for property tax and energy bill rebates. The letter should also request that the Province begin to develop targeted business financial relief programs where funding formulas match the actual business finance impacts. Further, the Province has broader legislative and financial authority and would ensure a consistent approach across Ontario.

## Financial Impact

The highest financial impact is based on the refunding of 2020 fees and a 100% reduction of licensing fees in 2021. Therefore, the impact could range from \$0 to approximately \$4 million dollars depending on the option(s) implemented (Impacted cost centres are 22651 & 22652).

## Conclusion

Staff recommend that the current fees be maintained. There are five primary reasons for this recommendation:

1. **Nominal Benefit to the Business:** Licensing fee reductions will not address the real financial impacts of businesses, because the fees are generally low.
2. **Material Impact to the City:** The City could realize a \$4 million financial impact depending on the option(s) implemented. Additional administrative costs would also be required.
3. **A Targeted Approach is More Appropriate:** Funding support should be aligned with business need (i.e. revenue loss and amount of business fixed costs).
4. **Enforcement Cost Recovery:** Licensing fees are used to offset Enforcement operational costs. Throughout the pandemic, Enforcement operational pressures have increased significantly while revenues have decreased. Licensing fee reductions would further increase budget pressures within Enforcement.
5. **Not Consistent with other Jurisdictions:** No cities benchmarked in Ontario are providing significant licensing fee reductions for all business and mobile licence types.

Staff recommend that the City continue to provide support to businesses as detailed the report, including:

- 2021 Property Tax Deferral – Businesses and residents may apply for tax deferral until December 15, 2021 due to impacts from COVID-19.
- COVID-19 small business city supports through EDO, Tourism and Culture, including small business advisory services and Online Resource Centre and Business Relief Portal to improve local business access and participation in financial support programs.
- Waiving of late licensing fees for licence holders who have temporarily exited the market place;
- Apply leniency for licensing enforcement matters that are not related to health and safety; and
- Minimize any increases to 2022 fees, through the business planning process.

Staff also recommend that the Provincial Government be requested to reimburse business operators license fees, as they have done for property tax and energy bill rebates. The Province should also be requested to develop targeted business financial relief programs where funding formulas match the actual business finance impacts.

## Attachments

Appendix 1: 2020 Licensed Businesses, Fees and Revenue – Directly Closed by Regulation

Appendix 2: COVID-19 – Chronology of Covid Emergency Measures

Appendix 3: Municipal Scan on Licensing Relief



Geoff Wright, P.Eng, MBA, Commissioner of Transportation and Works

Prepared by: Daniella Nenic, Supervisor, Mobile Licensing Enforcement

**2020 Licenced Businesses, Fees and Revenue – Directly Closed By Regulation**

<b>Business Type</b>	<b>Total Licences Issued</b>	<b># of New Licences</b>	<b>New Licence Fee</b>	<b># of Renewal Licences</b>	<b>Renewal Licence Fee</b>	<b>Total Revenue</b>	<b>Ordered Closed for A Period of Time by Regulation</b>
Amusement Arcade	24	1	\$334.00	23	\$323.00	\$7,429.00	Y
Adult Book Store	13	0	\$240.00	13	\$233.00	\$3,029.00	y
Adult Entertainment Parlour	5	0	\$5,583.00	5	\$5,561.00	\$27,805.00	y
Auto Service Station (Class A & B)	764	100	\$236.00	664	\$229.00	\$175,656.00	
Auto Service Station (Class C, D & E)	393	64	\$266.00	329	\$260.00	\$102,564.00	
Adult Video Tape Store (Class A)	2	0	\$362.00	2	\$268.00	\$536.00	Y
Adult Video Tape Store (Class B)	1	0	\$240.00	1	\$233.00	\$233.00	Y
Body Rub Parlour Owner	8	1	\$7,160.00	7	\$6,999.00	\$56,153.00	Y
Billiard Parlour	17	1	\$334.00	16	\$323.00	\$5,502.00	Y
Clothing Donation Box	12	2	\$162.00	10	\$82.00	\$1,144.00	
Eatery (Restaurant, Retail Food Premise, Take Out, Lunch Counter, City Operated)	1652	253	\$199.00	1399	\$194.00	\$ 321,753.00	Y
Fireworks Sales	4	4	\$225.00	0	\$ -	\$900.00	Y
Kennel	1	0	\$199.00	1	\$194.00	\$194.00	Y
Methadone (Clinic, Clinical and Pharmacy)	2	0	\$225.00	2	\$194.00	\$388.00	
Medical Marihuana Production Facilities	1	1	\$275.00	0	\$220.00	\$275.00	
Night Club	2	1	\$3,471.00	1	\$3,466.00	\$6,937.00	Y
Pawnbroker	3	0	\$236.00	3	\$229.00	\$687.00	Y
Banquet Hall	49	4	\$236.00	45	\$229.00	\$11,249.00	Y
Pet Shop	6	0	\$261.00	6	\$225.00	\$1,350.00	Y
Personal Services	417	86	\$225.00	331	\$203.00	\$86,543.00	Y
Second Hand Goods Shop	28	1	\$236.00	27	\$229.00	\$6,419.00	Y
Salvage Yard	7	0	\$199.00	7	\$194.00	\$1,358.00	
Tanning Facility	12	2	\$223.00	10	\$192.00	\$2,366.00	Y
Tobacco Sales	297	47	\$316.00	250	\$229.00	\$72,102.00	
Driving School Instructor	356	38	\$174.00	318	\$170.00	\$60,672.00	Y
Operator - Refreshment Cart and PDU	15	2	\$174.00	13	\$166.00	\$2,506.00	
Driver - Taxi	1203	73	\$193.00	1130	\$175.00	\$211,839.00	
Driver - APTV	482	16	\$193.00	466	\$175.00	\$84,638.00	
Driver - Limousine	10	2	\$193.00	8	\$175.00	\$1,786.00	
Driver - Tow Truck	247	48	\$175.00	199	\$170.00	\$42,230.00	



## Appendix 1

Driver - Refreshment Vehicle	10	0	\$175.00	10	\$170.00	\$1,700.00	
Driver - Ice Cream Truck	7	0	\$175.00	7	\$170.00	\$1,190.00	
Driver - AMTV	103	12	\$179.00	91	\$175.00	\$18,073.00	
Driving School Operator (In Class)	36	4	\$174.00	32	\$166.00	\$6,008.00	Y
Driving School Operator (Road Only)	23	5	\$174.00	18	\$166.00	\$3,858.00	Y
APTV Owner (Regular & Special Accessible)	202	0	\$369.00	202	\$336.00	\$67,872.00	
All Brokerages	18	0	\$526.00	18	\$490.00	\$8,820.00	
Driving School Veh. Owner	352	41	\$240.00	311	\$230.00	\$81,370.00	Y
Limousine Owner	4	1	\$478.00	3	\$404.00	\$1,690.00	
AMTV Owner	30	0	\$369.00	30	\$327.00	\$9,810.00	
Vendors (Refreshment Carts & PDU)	10	1	\$200.00	9	\$183.00	\$1,847.00	
Refreshment Vehicle Owner	10	0	\$290.00	10	\$281.00	\$2,810.00	
Ice Cream Truck -Veh. Owner - Parks	1	0	\$408.00	1	\$400.00	\$400.00	
Special Events (City Affiliated - \$35.00/vendor/event)	6		\$35/per vendor			\$873.00	
Taxi Cab Owner (Regular)	661	20	\$1,079.00	641	\$480.00	\$329,260.00	
Taxi Cab Owner (Special Accessible)	16	0	\$304.00	16	\$299.00	\$4,784.00	
Tow Truck Owner	391	0	\$603.00	391	\$603.00	\$235,773.00	
Building Renovator (General & Specialized)	115	7	\$225.00	108	\$194.00	\$22,527.00	Y
Paving Contractor	19	1	\$225.00	18	\$194.00	\$3,717.00	Y
Contractor (Plumbing, Heating, and Drain Laying Contractors)	207	18	\$225.00	189	\$194.00	\$40,716.00	Y
Trades Master (Plumber, Heater & Drain Layer)	195	20	\$225.00	175	\$194.00	\$38,450.00	Y
Auctioneer	2	0	\$236.00	2	\$229.00	\$458.00	Y
Body Rub Attendant	94	37	\$440.00	57	\$413.00	\$39,821.00	Y
Second Hand Employee	2	1	\$199.00	1	\$194.00	\$393.00	Y
Trader (Hawker/Peddler)	39	39	\$199.00	0	\$194.00	\$7,761.00	Y
Parking Lot	89	3	\$199.00	86	\$194.00	\$17,281.00	
Vehicle Pound Facility	22	0	\$616.00	22	\$616.00	\$13,552.00	
<b>Totals</b>	<b>8,697</b>					<b>\$2,257,057.00</b>	

### COVID-19 – Chronology of Covid Emergency Measures

Mandatory Closure of non-essential workplaces - March 24 <sup>th</sup> , 2020	<ul style="list-style-type: none"> <li>• All indoor food and drink service in restaurants, bars and other food and drink establishments, including nightclubs and food court areas in malls prohibited.</li> <li>• Indoor gyms and fitness centres (e.g., yoga studios, dance studios) closed.</li> <li>• Casinos, cinemas, and bingo halls and other gaming establishments closed.</li> <li>• Performing arts centres and venues closed</li> <li>• Personal care services prohibited.</li> <li>• Motor vehicles dealerships restricted to appointments only.</li> <li>• Construction project and services associated with the healthcare sector permitted.</li> <li>• Driving school instruction prohibited.</li> </ul>
Stage 1 – May 19 <sup>th</sup> , 2020	<p><u>Business Reopening</u></p> <ul style="list-style-type: none"> <li>• All retailers that open onto a street or exterior sidewalk could operate. (no indoor malls) In-store access by appointment only along with limiting customers maintaining two metres apart.</li> <li>• Vehicle dealerships and retailers</li> <li>• Short term rentals including lodges, cabins, cottages, homes, condominiums and bed and breakfasts resumed operations.</li> <li>• All construction activities/services or projects resume operation.</li> </ul>
Stage 2 – June 24 <sup>th</sup> , 2020	<p><u>Businesses Reopening</u></p> <ul style="list-style-type: none"> <li>• Shopping malls and centres.</li> <li>• Restaurants, bars, and food trucks can serve customers seated outdoors.</li> <li>• Personal care services can open (barber shops, hair salons, tanning and tattoo parlors).</li> <li>• In person driving instruction allowed.</li> </ul>
Face Covering Bylaw – July 8 <sup>th</sup> , 2020	<ul style="list-style-type: none"> <li>• Wearing a face covering or face mask in indoor public spaces and on MiWay Transit is required.</li> </ul>
Stage 3 – July 31 <sup>st</sup> , 2020	<ul style="list-style-type: none"> <li>• Nearly all businesses and public spaces reopened in Stage 3, with public health and workplace safety restrictions in place.</li> <li>• Limit on indoor gatherings increases from 10 people to 50 and the limit on outdoor gatherings increases to a maximum of 100 people.</li> </ul>

	<ul style="list-style-type: none"> <li>• Movie theatres, gyms, fitness centres, casinos, bingo halls, indoor dining and bars reopen.</li> <li>• Worship services inside churches, mosques and temples are allowed to resume, with attendance capped at 30 percent of the building's capacity.</li> </ul>
Stage 3 Bylaw – August 5 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Repealed on October 7. Targeted measures implemented in Ottawa, Peel, and Toronto as a result of their higher than average rates of transmission. Measures include:</li> <li>• Reducing limits for all social gatherings and organized public events to a maximum of 10 people indoors and 25 people outdoors where physical distancing can be maintained.</li> <li>• Prohibiting indoor food and drink service in restaurants, bars and other food and drink establishments, including nightclubs and food court areas in malls;</li> <li>• Closing of: <ul style="list-style-type: none"> <li>○ Indoor gyms and fitness centres (i.e., exercise classes and weight and exercise rooms);</li> <li>○ Casinos, bingo halls and other gaming establishments;</li> <li>○ Indoor cinemas;</li> </ul> </li> <li>• Prohibiting personal care services where face coverings must be removed for the service (e.g. makeup application, beard trimming);</li> </ul>
Modified Stage 2 – October 10 <sup>th</sup>	<p>Closing of:</p> <ul style="list-style-type: none"> <li>• Movie theatres, gyms and fitness centres, casinos, bingo halls and other gaming establishments.</li> <li>• Prohibiting personal care services where face coverings must be removed.</li> <li>• Meeting and event spaces to 10 people indoors and 25 outdoors.</li> <li>• Prohibit indoor food and drink service in restaurants, bars, and other food and drink establishments including nightclubs and food court areas in malls.</li> </ul>
Red Zone (Stage 2) – November 7 <sup>th</sup>	<ul style="list-style-type: none"> <li>• Bars, restaurants and other food establishments must restrict seating to people from the same household, no mixed seating is permitted.</li> <li>• Gyms and fitness centres must make sure all fitness class participants pre-register and provide accurate contact information to help with contact tracing.</li> <li>• Limit on indoor gatherings decreases to 10 and outdoors to 25 people.</li> </ul>

<p>Lockdown (Stage 1) – November 23<sup>rd</sup></p>	<ul style="list-style-type: none"> <li>• Bars, restaurants and other food establishments restricted to takeout, drive through and delivery.</li> <li>• Non-essential retail stores restricted to curbside pickup/delivery.</li> <li>• Personal care services are closed</li> <li>• Casinos, bingo halls, cinemas are closed.</li> <li>• No in-person driving instruction allowed.</li> </ul>
<p>Grey Zone - Dec. 26<sup>th</sup> – Feb. 9<sup>th</sup>, 2021</p>	<ul style="list-style-type: none"> <li>• All non-essential businesses to close.</li> <li>• No indoor social gatherings allowed, except with members of the same household; 10 people outdoors</li> <li>• Short term rentals only to be provided to people who are in need of housing. Short term rentals (e.g. Airbnb) not permitted to rent for quarantine/isolation purposes).</li> <li>• Restaurants, bars and other food or drink establishments restricted to outdoor patios, take out, drive through, and delivery only.</li> <li>• No in-person driving instruction permitted.</li> <li>• Personal care services prohibited.</li> <li>• Indoor gyms and fitness centres (e.g., yoga studios, dance studios) closed. Outdoor fitness classes max. 10 people, personal training permitted, face masks required.</li> <li>• Casinos, cinemas, and bingo halls and other gaming establishments closed.</li> <li>• Business Services including rental and leasing (auto, machinery and equipment rental), vehicle and equipment repair, pet training, grooming, walking and pet sitting services permitted.</li> <li>• In-person retail shopping not permitted (curbside pick-up or delivery).</li> </ul>
<p>Shutdown Zone - February 10, 2021 - March 7, 2021</p>	<ul style="list-style-type: none"> <li>• All non-essential businesses to close.</li> <li>• No indoor social gatherings allowed, except with members of the same household; 5 people outdoors.</li> <li>• Short term rentals only to be provided to people who are in need of housing. Short term rentals (e.g. Airbnb) not permitted to rent for quarantine/isolation purposes.</li> <li>• Restaurants, bars and other food or drink establishments restricted to take out, drive through, and delivery only (outdoor dining prohibited).</li> <li>• No in-person driving instruction permitted.</li> <li>• Personal care services prohibited.</li> <li>• No indoor or outdoor recreational/sport/fitness classes permitted.</li> <li>• Casinos, cinemas, and bingo halls and other gaming establishments closed.</li> </ul>

	<ul style="list-style-type: none"> <li>• Business Services including rental and leasing (auto, machinery and equipment rental), vehicle and equipment repair, pet training, grooming, walking and pet sitting services permitted.</li> <li>• In-person retail shopping not permitted (curbside pick-up or delivery).</li> </ul>
Grey Zone - March 8, 2021 to April 2, 2021	<ul style="list-style-type: none"> <li>• Same as above.</li> </ul>
Shutdown Zone - April 3, 2021 to present	<ul style="list-style-type: none"> <li>• Same as above.</li> </ul>
Stay at Home Order #1 - January 14th to March 8, 2021	<ul style="list-style-type: none"> <li>• The Stay-at-Home Order requires everyone to remain at home except for essential reasons, such as grocery shopping, going to the pharmacy, accessing health care services, outdoor exercise or for work that cannot be done remotely.</li> <li>• Permitted in-person shopping maximum capacity set at 25%.</li> <li>• All employees required to work from home if possible.</li> <li>• Closing of all outdoor recreational amenities: golf courses, basketball courts, soccer fields, and playgrounds with limited exceptions.</li> <li>• Prohibiting all outdoor social gatherings and organized public events, except for with members of the same household or one other person from outside that household who lives alone or a caregiver for any member of the household.</li> <li>• Limiting the capacity of weddings, funerals, religious services, rites or ceremonies to 10 people indoors or outdoors.</li> </ul>
Stay at Home Order #2 - April 8th to May 20, 2021	<ul style="list-style-type: none"> <li>• Same as above.</li> <li>• As of April 17, only construction activities deemed “essential” will be allowed to continue</li> </ul>

### **MUNICIPAL SCAN ON LICENSING RELIEF**

Brampton	<ul style="list-style-type: none"> <li>• 2021 Mobile licensing fees remain at 2020 rates. <ul style="list-style-type: none"> <li>○ In 2020, a three-month reduction in driver licence fees and owner licence renewal fees for refreshment vehicles, driving schools, limousines, taxicabs, tow truck and personal transportation companies was given.</li> </ul> </li> <li>• 2021 Owner renewal dates are extended as follows: <ul style="list-style-type: none"> <li>○ Driving School Operator (schools) - Feb. 28, 2021 to Sept. 2021</li> <li>○ Refreshment Vehicle - March 30, 2021 to May 31, 2021</li> <li>○ Taxicab Owner – May 31, 2021 to Feb. 28, 2022</li> <li>○ Driving School Vehicle Owner, Limousine Owner, Taxicab Brokerage, Tow Truck Owner, Personal Transportation Company – No extensions.</li> </ul> </li> <li>• 2021 Business licensing fees set at 2019 rates. <ul style="list-style-type: none"> <li>○ Businesses that have not renewed will pay 2019 rate.</li> <li>○ Businesses that have already renewed will have a credit applied to their 2022 licence renewal (excludes adult entertainment and massage parlour licences).</li> </ul> </li> </ul>
Hamilton	<ul style="list-style-type: none"> <li>• Held 2021 license fees at 2020 rates for general business licence fees, trade licence fees, taxi and personal transportation providers (PTP) fees.</li> </ul>
Mississauga	<ul style="list-style-type: none"> <li>• 2021 Mobile licence renewals dates extended 120 days.</li> <li>• 2021 Business licensing fees remain at 2020 rates.</li> <li>• Late fees for renewals were waived.</li> <li>• No licensing fees were canceled or refunded.</li> </ul>
Oakville	<ul style="list-style-type: none"> <li>• No licensing fees were canceled or refunded.</li> <li>• The signing of the Emergency By-law put the renewal of licenses on hold.</li> </ul>
Ottawa	<ul style="list-style-type: none"> <li>• No licensing fees were canceled or refunded.</li> <li>• Extended renewal periods for certain types of businesses.</li> <li>• Licensing fess for limo operators were broken down to be paid over a 3 month period (the same may be applied to adult entertainment categories in the near future).</li> <li>• Late fees for renewals were waived.</li> </ul>
Toronto	<ul style="list-style-type: none"> <li>• Taxicab Brokerage, Limousine Service Company, Limousine Owner, Standard Taxicab Operator, Standard Taxicab Owner, and Taxi and Limousine Drivers: 50 percent reduction of the renewal fees, until further City Council direction, with a credit provided for any renewal fees due and paid following January 1, 2021.</li> <li>• A temporary reduction in the regulatory charges for the Vehicle-for-Hire Accessibility Fund Program by 75 percent for 2021.</li> </ul>

	<ul style="list-style-type: none"><li>• A reinstatement of any 2020 expired and canceled vehicle-for-hire owner licences for the non-payment of renewal fees and extended the deadline for payment until December 31, 2021.</li><li>▪ A suspension of the cancelation of vehicle-for-hire owner licences for non-payment of renewal fees in 2021 and direction to staff to report back on a payment-deferral application process consistent with the property tax deferral application or a repayment plan.</li></ul>
Vaughan	<ul style="list-style-type: none"><li>• No licensing fees were canceled or refunded.</li><li>• Only a deferral on renewal fees.</li></ul>

**From:**  
**To:**  
**Cc:**  
**Subject:** 2021 TAXI LICENCE RENEWAL FEES  
**Date:** Friday, April 23, 2021 11:05:27 AM

---

#### COUNCILLORS:

Given current operating conditions for Mississauga's cabbies, along with the sheer number of inactive plates, it behooves the City to provide some measure of relief with respect to this year's taxi renewal fees. After all, the current state of affairs was triggered by the actions of you and your colleagues, and not the Province. To ask Queen's Park to shoulder the financial burden with respect to reducing taxi licence fees is to deny reality surrounding why the industry is in such dire straits, and has been since TNC's entered the VFH industry.

Under the circumstances, surely, you and your colleagues can see your way clear to assisting a beleaguered group of business operators, especially those whose plates are on the shelf.

PETER D. PELLIER



**From:**  
**To:**  
**Cc:**  
**Subject:** 2021 BUSINESS LICENCE FEES  
**Date:** Saturday, April 24, 2021 11:05:01 AM

---

Please ensure this letter is directed to members of Council in its capacity as the Budget Committee.

THE MAYOR & MEMBERS OF COUNCIL:

I am writing this letter as a member of Mississauga's beleaguered taxi industry, who, since Uber's incursion, and eventual licensing, has been decimated. The pandemic merely exacerbated what became a most challenging operating environment - one that has resulted in both significant financial losses and an exponential rise in the number of inactive plates.

Given both Toronto and Brampton has seen fit to discount taxi licence renewal fees for 2021 out of compassion for the plight of their cabbies; given Mississauga has been a leader in the regulation of cabs for the past 50 years, it behooves members of Council to provide similar consideration. Does it not make eminent sense from a practical standpoint for the City to seek redress from the Province directly, rather than expect individual taxi operators to wait for assistance from Queen's Park - assistance which is unlikely to be forthcoming in the foreseeable future, if at all.

The 2020 taxi licence renewal fees for plate holders totalled \$655.00, including the taxi driver's licence fee. Given the precipitous drop in the level of business, this represents an onerous burden, particularly for those operators whose plates are on the shelf.

In discussing the staff recommendation with colleagues, to a person, they are outraged at the lack of consideration for their current financial plight, and justifiably so.

We implore you to show the leadership of which you are fully capable, by extending a discount on our licence renewal fees for the current year.

Thank you.

PETER D. PELLIER

**From:**  
**To:**  
**Subject:** Re: Review of Business Licensing Fees - Budget Committee Meeting April 28, 2021  
**Date:** Friday, April 23, 2021 12:25:32 PM

---

Please include the following in the meetings of the week of April 26-30 regarding Council's and the Budget Committee's discussions regarding licensing fees.

To: Mayor Crombie and City Councillors:

Staff are recommending that there should be no reductions in licensing fees for 2021 and 2022.

Mr. Rogers' power point presentation clearly states that other jurisdictions have offered the Vehicle For Hire industry a break on this year's fees. I cannot imagine what the City is thinking if it cannot offer an industry that has been hard hit by Covid 19 deaths, rocketing insurance rates, and plummeting business volume from the restaurant, travel and convention trades which are the backbone of the Mississauga industry. The VFH industry contributes the largest portion of licensing fees to the City, and it would seem to make sense to offer short term help for the long term health of the industry.

The City of Brampton and Metro Toronto are offering many businesses a break on licensing fees this year, not just for the taxi industry. Mr. Rogers is suggesting that discounts are in fact reasonable, but that the Provincial Government should be the jurisdiction offering rebates. The costs of administering this type of program on an individual business case by case application would far outweigh the costs of just having the City discount all fees, and then apply to the Provincial Government for supporting funding.

Thanking you in advance for your support of all licensed business in Mississauga.

**Mark Sexsmith**  
**Taxi Owner/Operator**

**From:**  
**To:**  
**Subject:** Review of Business Licensing Fees - Budget Committee Meeting April 28, 2021  
**Date:** Friday, April 23, 2021 3:54:15 PM

---

Please include the following in the meetings of the week of April 26-30 regarding Council's and the Budget Committee's discussions regarding licensing fees.

To: Mayor Crombie and City Councillors:

The directive to liberalize the taxi industry by the Federal competition bureau did not suggest that ridehailing be provided with overwhelming benefit and the taxi industry to shoulder undue financial burden. The idea was to provide fair competition.

Yet, in the City of Mississauga, ridehailing continues to be provided with preferential advantage. To operate a ridesharing outfit in the City an annual \$ 20,000 upfront fee is required which provides unlimited access to the Mississauga Vehicle for Hire market. That means unlimited vehicle numbers which use City of Mississauga roads and air!

The same \$ 20,000 upfront fee applied to the taxi industry would result in 42 cabs on the road!

There are 704 taxicab plates in the City and the City collects \$468 per cab. That results in \$329,472.00 in upfront fees to the City.

Why is there a discrepancy and why is material favor given to ridehailing?  
Taxis ought to pay the same upfront fee as ridehailing.

**Taxicabs which are not in service and have been for quite some time, ought not be required to pay fees.**

**They are not producing any income whatsoever and do not use any Mississauga services like roads or air. Ridehailing vehicles which don't work, don't pay. This should be equally applied to the taxi industry.**

Moreover, the City ought to assume some responsibility and reduce fees for all taxis in this year to show consideration in these difficult times.

Alexander Mantadis