
Budget Committee

Date: June 21, 2021
Time: 9:30 AM
Location: Online Video Conference

Members

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

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 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 Thursday, June 17, 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

1. **CALL TO ORDER**

2. **APPROVAL OF AGENDA**

3. **DECLARATION OF CONFLICT OF INTEREST**

4. **PRESENTATIONS**

- 4.1. Shari Lichterman, Commissioner of Corporate Services and Chief Financial Officer to present the Government Finance Officers Association's (GFOA) Popular Annual Financial Reporting Award for 2019

5. **DEPUTATIONS**

- 5.1. Jeff Jackson, Director of Finance and Treasurer with respect to 2021 Forecast and 2022 Preliminary Budget Overview

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 by **Thursday, June 17, 2021 before 4:00PM.**

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

Budget Committee may grant permission to a member of the public to ask a question of Budget 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. **MATTERS TO BE CONSIDERED**

- 7.1. 2022 Development Charges Background Study and Community Benefits Charge Update
- 7.2. Parkland Conveyance By-law and Parks Plan Update
- 7.3. 2020 Year End Reserve and Reserve Fund Report
- 7.4. City of Mississauga Campaign Contribution Rebate Program for 2022 Election

8. **CLOSED SESSION - Nil.**

9. ADJOURNMENT

2021 Forecast and 2022 Preliminary Budget Overview

Preliminary Information for Budget Committee
June 21, 2021

Agenda

- 2021 Financial Projection
 - 2022 Budget Overview
 - 2022 COVID Impact Update
 - Budget Engagement
-

2021 Financial Forecast

Preliminary Information

2021 Forecast – Direct COVID Impact

Driver	Best Case	Anticipated	Worse Case
DIRECT COVID IMPACT			
MiWay - net impact	(37,216.3)	(41,042.0)	(45,245.0)
Recreation - revenue loss	(34,153.5)	(36,553.5)	(39,203.5)
Culture - revenue loss	(4,891.6)	(5,303.1)	(5,717.6)
POA-related revenues	(4,260.0)	(4,260.0)	(4,260.0)
Administration Penalty (APS) Fees	(3,600.0)	(4,000.0)	(4,400.0)
LAC revenues	(3,292.1)	(3,559.1)	(3,870.5)
MAT - loss of revenues	(1,650.0)	(2,650.0)	(3,900.0)
PPE, Cleaning, Social Distancing costs	(2,915.5)	(3,040.5)	(3,190.5)
Parks - reduced parks & marina rental	(1,417.5)	(1,417.5)	(1,658.2)
Reduced parking revenues / bylaw fines	(1,400.9)	(1,400.9)	(1,400.9)
TNC licensing fees	(1,170.0)	(1,300.0)	(1,430.0)
Enforcement - licensing revenue shortfalls	(893.7)	(993.0)	(1,092.3)
Library - revenues	(880.3)	(899.7)	(909.9)
Licensing fee refunds	(610.0)	(610.0)	(610.0)
Other various impacts	(221.6)	(408.4)	(560.2)
DIRECT COVID IMPACT	(98,573.1)	(107,437.8)	(117,448.7)

2021 Forecast – Year-End Position

Driver	Best Case	Anticipated	Worse Case
DIRECT COVID IMPACT	(98,573.1)	(107,437.8)	(117,448.7)
MITIGATING ACTIONS TAKEN BY CITY			
Temporary staffing savings	20,145.5	20,688.9	21,258.6
Recreation - reduced operations	3,958.6	4,128.6	4,298.6
Utility savings (closed facilities)	3,483.4	3,393.4	3,303.4
Culture - reduced operations	3,125.6	3,125.6	3,125.6
MAT - reduced contribution to RF	1,650.0	2,650.0	3,900.0
LAC expenses	1,583.5	1,825.2	2,172.2
Other non-salary expenditure impacts (COVID)	2,886.8	3,066.5	3,106.2
Permanent staffing savings	2,868.4	2,522.2	2,449.2
Discretionary savings to help mitigate costs	463.7	462.5	456.3
	40,165.5	41,862.8	44,070.1
BUSINESS AS USUAL VARIANCES			
Base gapping (BAU)	7,655.4	7,655.4	7,655.4
Building permit / Planning application revenues	2,000.0	2,750.0	3,500.0
Various expenditure / revenue impacts	854.7	(1,227.2)	(4,543.1)
Minor salary variances	(1,248.3)	(1,198.3)	(1,148.3)
Reserve entries (offsetting actuals)	665.9	925.9	1,812.9
	9,927.6	8,905.7	7,276.8
NET SURPLUS / (DEFICIT)	(48,480.0)	(56,669.2)	(66,101.7)

Transit – Safe Restart Funding

TRANSIT PORTION	Funding Allocation	2020 Year-End Position	Funding After 2020 Year-End	2021 Projection (Anticipated)	Funding After 2021 Year-End
Year-End Position before Safe Restart - Surplus / (Deficit)		(35,060.2)		(36,769.0)	
Safe Restart Transit, Phase 1	31,086.1	31,086.1	(0.0)	n/a	n/a
Safe Restart Transit, Phase 2 *	38,886.3	3,974.1	34,912.2	19,784.6	15,127.6
Safe Restart Transit, Phase 3, announced in 2020	<u>30,393.1</u>	<u>0.0</u>	<u>30,393.1</u>	<u>16,984.4</u>	<u>13,408.7</u>
Total Safe Restart Transit funding	100,365.5	35,060.2	65,305.3	36,769.0	28,536.3
Year-End Position after Safe Restart - Surplus / (Deficit)		0.0		0.0	

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

Non-Transit – Safe Restart Funding

NON-TRANSIT PORTION	Funding Allocation	2020 Year-End Position	Funding After 2020 Year-End	2021 Projection (Anticipated)	Funding After 2021 Year-End
Year-End Position before Safe Restart / 2021 Recovery Funding - Surplus / (Deficit)		(20,473.1)		(19,900.2)	
Safe Restart Municipal, Phase 1	14,997.1	14,997.1	0.0	n/a	n/a
Safe Restart Municipal, Phase 2	9,676.0	5,476.0	4,200.0	4,200.0	0.0
Safe Restart Municipal, additional funding, announced in 2020	11,292.0	0.0	11,292.0	11,292.0	0.0
2021 COVID-19 Recovery Funding for Municipalities ^	<u>20,260.0</u>	<u>0.0</u>	<u>20,260.0</u>	<u>4,408.2</u>	<u>15,851.8</u>
Total Safe Restart / 2021 Recovery Funding	56,225.1	20,473.1	35,752.0	19,900.2	15,851.8
Year-End Position after Safe Restart / 2021 Recovery Funding - Surplus / (Deficit)		0.0		0.0	
Unused Recovery Funding can be used for 2022 pressures					15,851.8

^ letter provided March 4, 2021; subject to confirmation that this is net-new money in addition to additional funding announced in 2020

2022 Preliminary Budget Overview

Economic Update

- COVID impacts have made forecasting difficult
- 2021 federal deficit is estimated at \$400 billion; 2021-2022 Ontario deficit is estimated at \$41 billion

Consumer Price Index, including Energy - 2021				Consumer Price Index, excluding Energy - 2021			
Period	Canada	Ontario	Toronto	Period	Canada	Ontario	Toronto
Year to date	1.9%	1.9%	1.4%	Year to date	1.3%	1.3%	N/A
Jan	1.0%	1.1%	0.8%	Jan	1.3%	1.5%	N/A
Feb	1.1%	1.1%	0.9%	Feb	1.0%	1.2%	N/A
Mar	2.2%	2.2%	1.7%	Mar	1.1%	1.2%	N/A
Apr	3.4%	3.3%	2.4%	Apr	1.6%	1.6%	N/A

- Unemployment Rate
 - Canada - 8.1%, Ontario - 9.0%
- Mississauga 2021 10-year borrowing rates are expected to average between 1.5% and 2.25%



2022 Budget Building

Infrastructure Levy	2.0%
Public Safety Fire Program	1.0%
Normal Operations (net of assessment growth)	1.2%
New Initiatives	0.0%
Forecasted 2022 Operating Budget	4.2%

Tax Rate
Impact

1.5% on City's Portion

2022 Budget Building: Offsetting Pressures



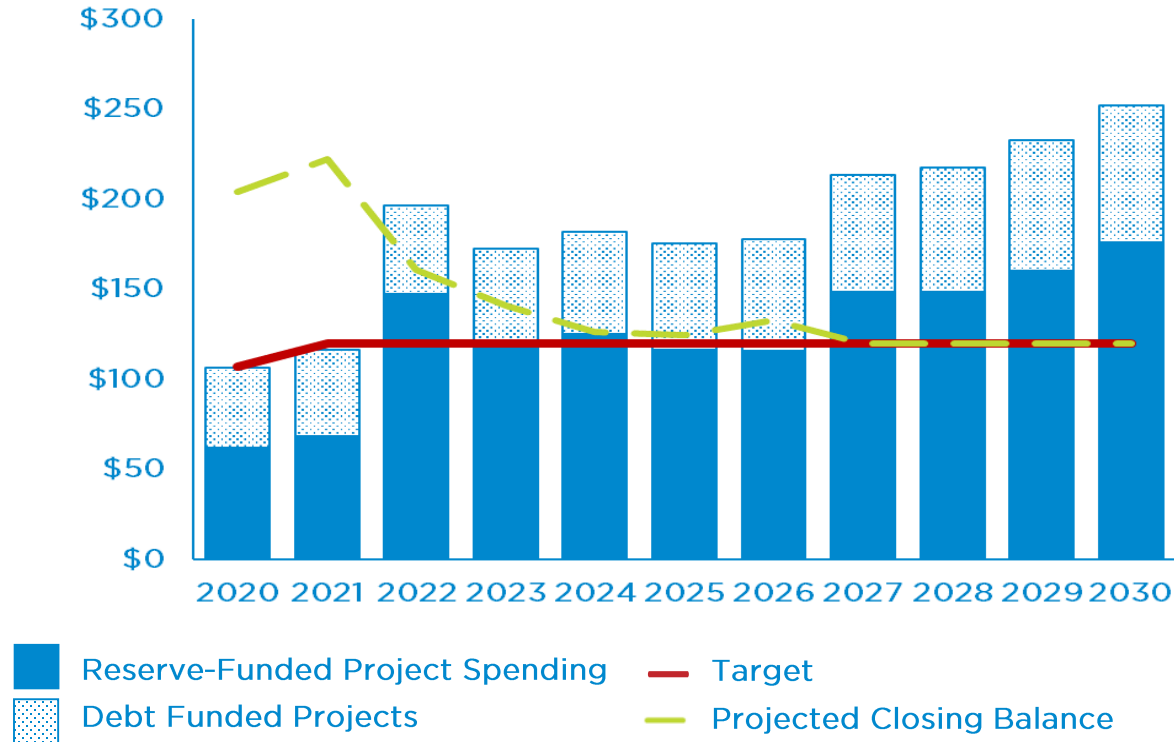
- \$5.1 M budget savings achieved through efficiencies which translates into (0.9%).
- Limit new initiatives to 0.05% which was forecasted to be 0.5% last year
- Revenues including user fees reviewed and increased incrementally by \$1.3 M which assisted in reducing the Tax Levy pressure
- Various Lease savings of \$0.5 M in 2022 and \$0.9 M in 2023.

Maintaining the Capital Infrastructure & ^{5.1} Debt Repayment Levy

- Keeps our foundation strong
- Affords the opportunity to balance infrastructure improvement, replacement and affordability
- Ensures Tax Capital Reserve Fund at or about target
- Investment in infrastructure makes Mississauga a great place to live

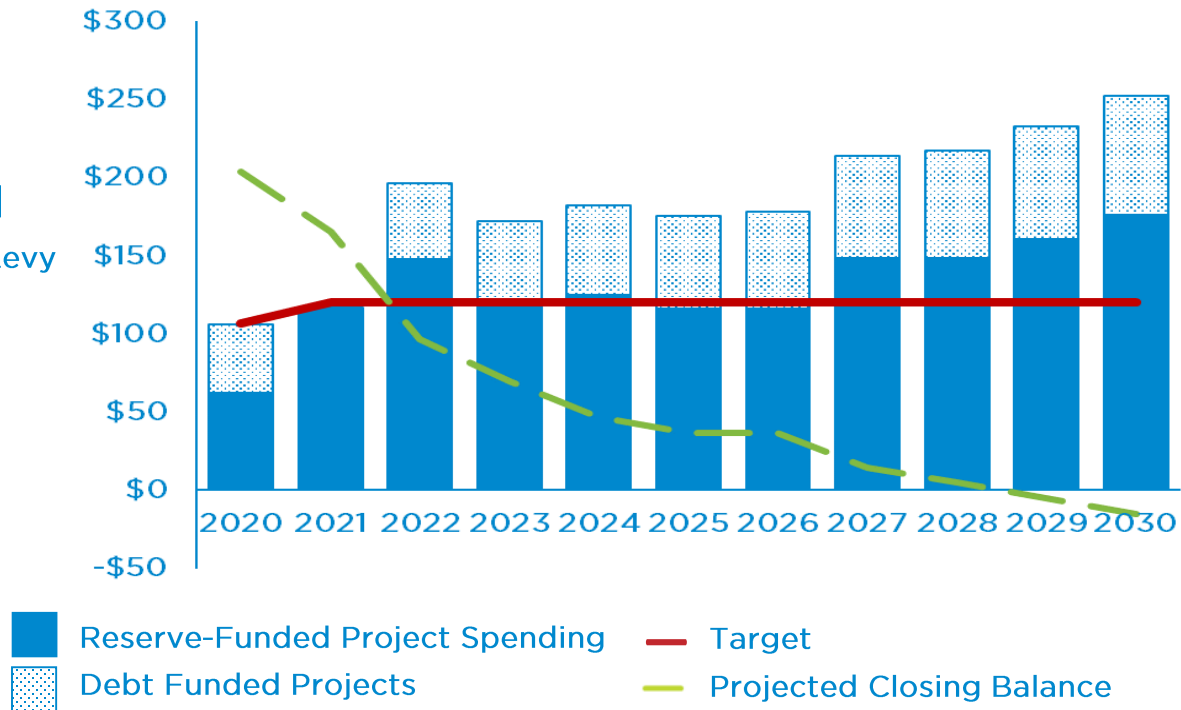
2022 Budget Building: Infrastructure Levy 2%

Tax Capital
With 2% Levy

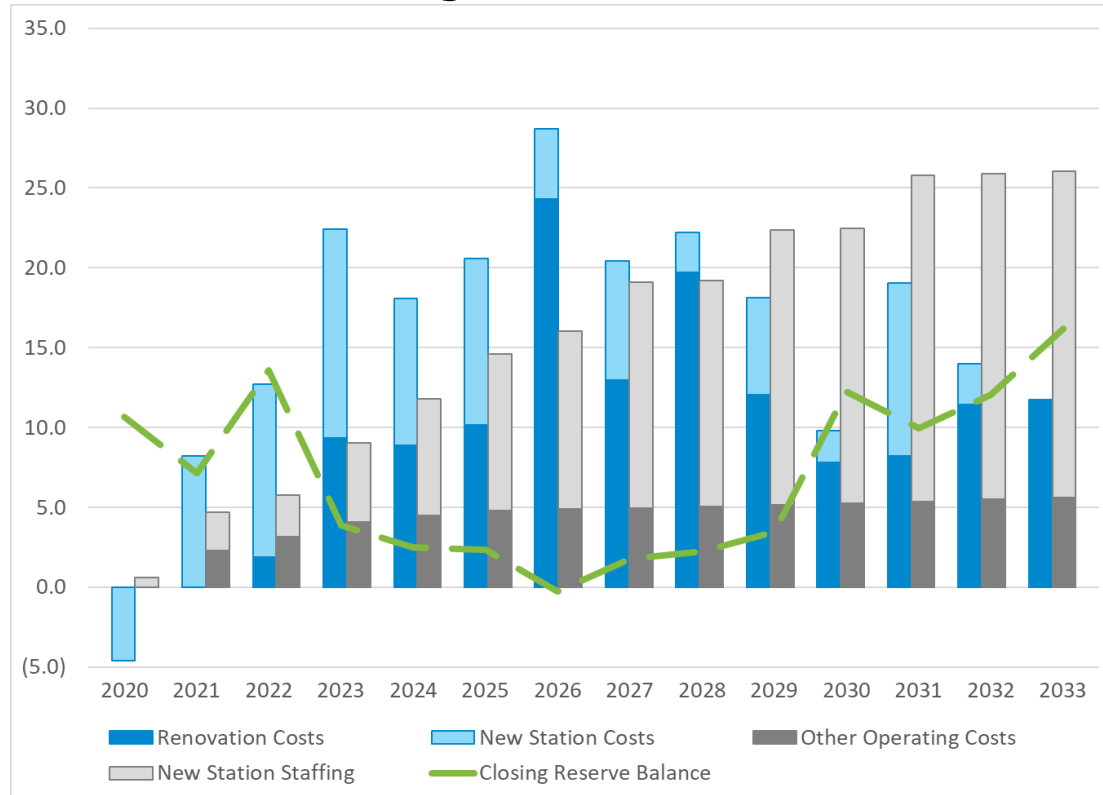


2022 Budget Building: Infrastructure Levy 2%

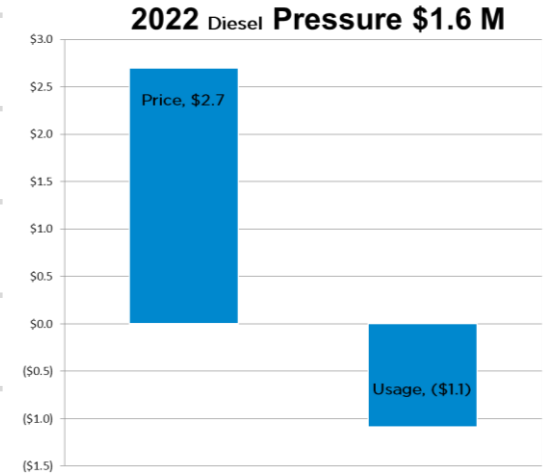
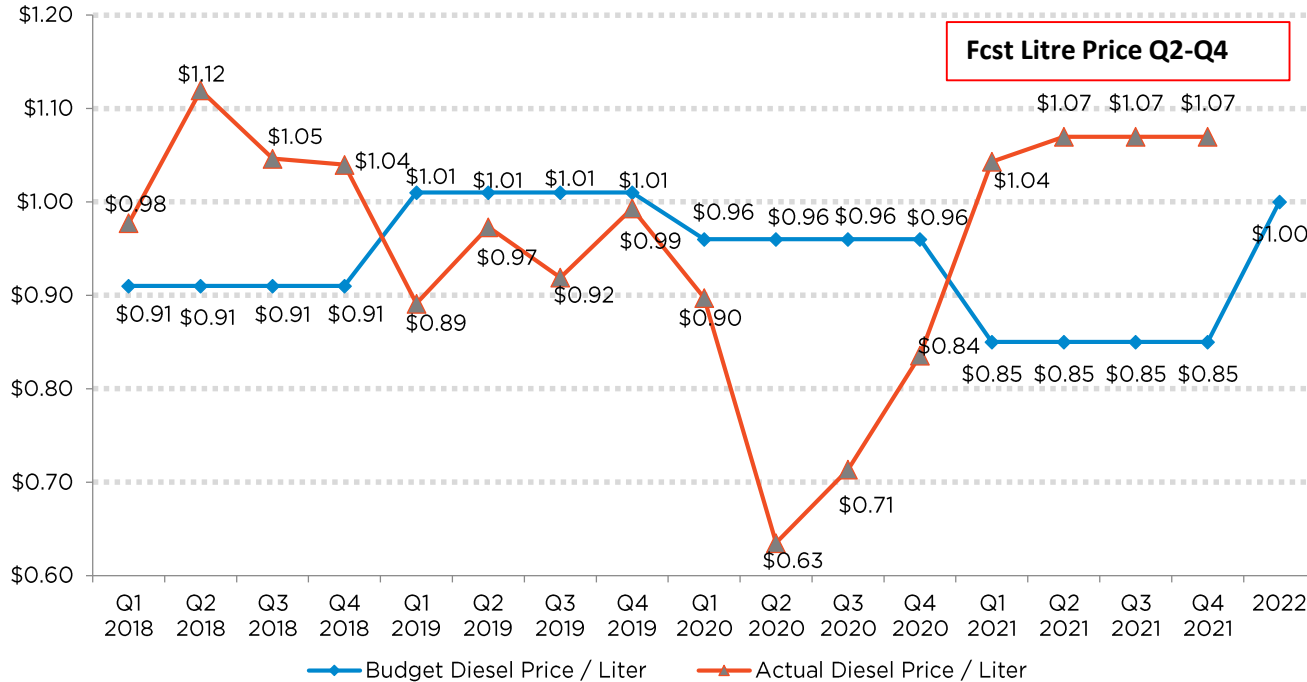
Tax Capital
Without 1 Year of Levy



2022 Budget Building: Public Safety Reserve Fund 1%



2022 Budget Building: Diesel Pressure



2022 Budget Building: 4 Year Projection*

	2022	2023	2024	2025
Budget Increase	4.2%	6.3%	5.8%	5.0%
Residential Tax Impact	1.5%	2.3%	2.1%	1.8%
Commercial Tax Impact	0.9%	1.4%	1.3%	1.1%

*Projection excluding GTAA PILTs Revenue

Stormwater Proposed Rate

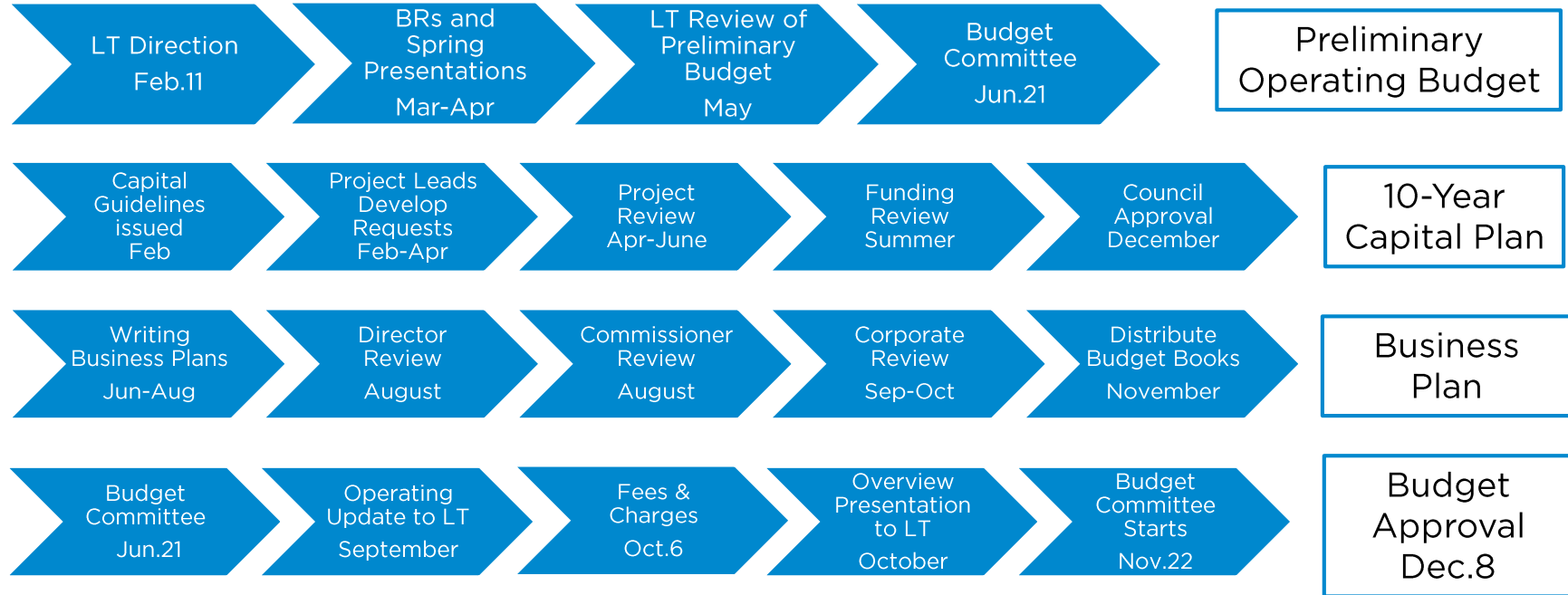
Stormwater Rate

Amount of money per billing unit charged over a one year period

2017	2018	2019	2020	2021	2022
\$102.0	\$104.0	\$106.1	\$108.2	\$110.4	\$113.4 *

* Implementation date: April 1, 2022

2022 Budget Timeline

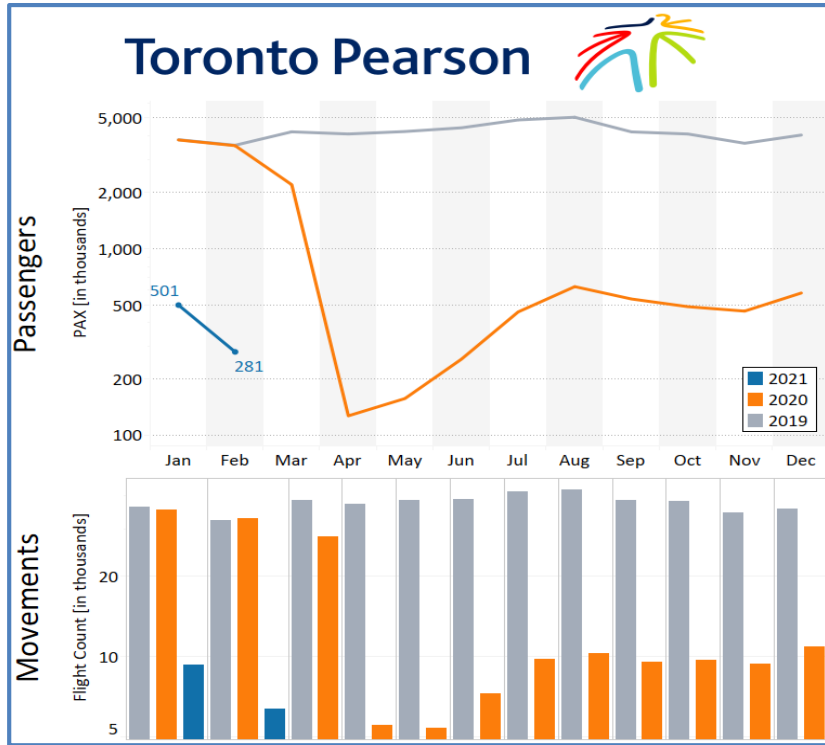


*Region of Peel Budget Dates: November 25th, December 2nd, 9th, and 16th

2022 COVID Impact Update

Preliminary Information

2022 Budget Building: GTAA PILTS Trend



\$21.6 M PILT Loss for 2022

For the period ended March 31

	2021	2020	Change	
Passenger Activity				
Domestic	0.6	3.1	-2.5	-81.9%
International	0.5	6.5	-6	-92.3%
Total	1.1	9.6	-8.5	-88.8%

Source (GTAA 2021 first quarter results May 12, 2021)

2022-2025 COVID Pressures - Transit

TRANSIT PRESSURES (\$000s)	Available Funding	2021 (Anticipated)	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Anticipated Transit Pressures		(36,769.0)	(27,800.0)	(11,000.0)	0.0	0.0
Safe Restart Transit Phase 2 (available to March 31/2021)	34,912.2	19,784.6	n/a	n/a	n/a	n/a
Safe Restart Transit, Phase 3, announced in 2020	30,393.1	16,984.4	13,408.7	n/a	n/a	n/a
Remaining Pressure *		0.0	(14,391.3)	(11,000.0)	0.0	0.0

* remaining pressure to be managed through a combination of Provincial / Federal funding, use of reserves or tax increase

2022-2025 COVID Pressures – Non-Transit

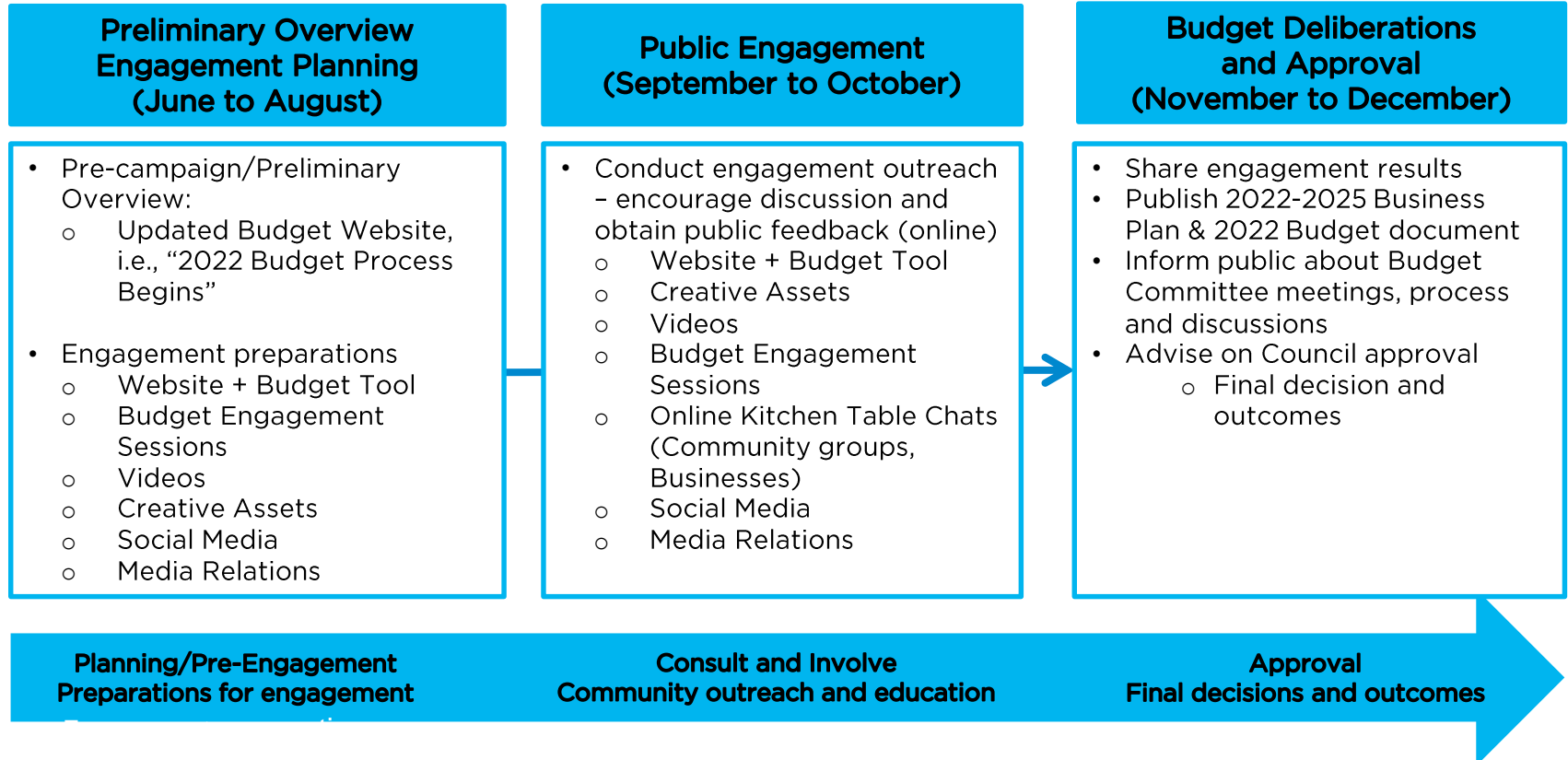
NON-TRANSIT PRESSURES (\$000s)	Available Funding	2021 (Anticipated)	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
2021 projected variance		(19,900.2)				
Recreation shortfalls (COVID echo)		n/a	(1,200.0)	0.0	0.0	0.0
PILT revenue loss		n/a	(21,600.0)	(23,900.0)	(23,600.0)	(23,300.0)
Anticipated Non-Transit Pressures		(19,900.2)	(22,800.0)	(23,900.0)	(23,600.0)	(23,300.0)
Safe Restart Municipal, Phase 2	4,200.0	4,200.0	n/a	n/a	n/a	n/a
Safe Restart Municipal, add'l funding, announced in 2020	11,292.0	11,292.0	n/a	n/a	n/a	n/a
2021 COVID-19 Recovery Funding for Municipalities	20,260.0	4,408.2	15,851.8	n/a	n/a	n/a
Remaining Pressure *		0.0	(6,948.2)	(23,900.0)	(23,600.0)	(23,300.0)

* remaining pressure to be managed through a combination of Provincial / Federal funding, PILT relief, use of reserves or tax increase

2022 Budget Engagement

Preliminary Information

2022 Budget Engagement



Thank you

City of Mississauga Corporate Report



<p>Date: June 7, 2021</p> <p>To: Chair and Members of Budget Committee</p> <p>From: Shawn Slack, MBA, Acting Commissioner of Corporate Services and Chief Financial Officer</p>	<p>Originator's files:</p> <hr/> <p>Meeting date: June 21, 2021</p>
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Subject

2022 Development Charges Background Study and Community Benefits Charge Update

Recommendation

1. That the report entitled "2022 Development Charges Background Study and Community Benefits Charge Update", dated June 7, 2021 from the Acting Commissioner of Corporate Services and Chief Financial Officer, be received;
2. That the list of development charges-eligible projects provided in Appendix 1, to be used as input into the 2022 Development Charges Background Study, be endorsed;
3. That the DCs and CBCs be applied on a city-wide basis; and
4. That the approach for prioritizing projects related to public realm amenities, public art and culture, urban parks, active transportation and housing in the Community Benefits Charge Strategy be endorsed.

Executive Summary

- Staff continue to work with Hemson Consulting on the 2022 Development Charges (DC) Background Study and Community Benefits Charge (CBC) Strategy.
- A preliminary capital program for DC-eligible projects is presented in this report. Council endorsement of this project list is requested for the purposes of establishing DC rates as part of the 2022 DC Background Study.
- A number of policy issues have been evaluated. In many instances, no changes from the 2019 DC Background Study are required. More work is required for some policy issues such as establishing appropriate benefit-to-existing and post-period benefit shares. Staff recommend that the small unit rate continue to be based on the current 700 sq.ft. threshold.
- It is anticipated that the Community Benefits Charge will generate approximately \$4-6M in revenue to fund growth-related projects. A prioritization matrix has been developed to categorize projects that should be considered for CBC funding.

- Staff recommend that projects that fall within the following categories be prioritized for CBC funding: public realm amenities, public art and culture, urban parks, active transportation and housing.

Background

Hemson Consulting Ltd. has been retained as the consultant for the City of Mississauga's 2022 Development Charges (DC) Background Study and Community Benefits Charge (CBC) Strategy and related by-laws.

To date, the following work has been completed as input to the 2022 DC Background Study:

- Collection of inventories
- Establishment of service levels
- Policy benchmarking and review
- Review of capital program
- First Stakeholder Consultation (April 29, 2021)

Staff representing all departments were convened to participate in brainstorming sessions on the CBC. These discussions focused on what types of projects the old Section 37 provisions funded, review of what projects would be losing funding as a result of legislative changes and how the CBC may be used as a funding source. This report presents a priority matrix for identifying potential projects that could be eligible for CBC funding.

Comments

Development Charges Capital Projects

Staff continue to make progress on the DC Background Study and CBC Strategy work and have made slight adjustments to the typical five-year review process in order to meet the statutory deadline for updating these related by-laws.

One such adjustment is the timing of presenting the capital program to Council for endorsement which typically happens in the fall and aligns with the budget process. This year, given the timeline for Council approval of these by-laws, staff accelerated work on determining a capital program for DC eligible projects. Appendix 1 identifies a list of DC-eligible projects over a 10-year timeframe. This is an extensive list of all potential growth-related projects. Not all of these projects will be funded through DCs, as funding is dependent on DC revenues, which are determined through this DC process. Depending on the availability of alternate funding sources, some projects may not be funded.

Preliminary gross costs (whether to be funded through DCs or other sources) are identified. Staff request the list be endorsed by Council to be used in the 2022 DC Background Study.

Funding of DC projects will continue to be managed through the regular budget process. Any changes to this project list (additions, deletions or modifications) will be managed through the budget process.

Update on Development Charges Policy Issues

As part of the DC Background Study work, a number of policy issues have been examined. Most policy issues identified for review are recommended to remain as is as there have been no significant changes in best practices since the last review in 2019 to justify significant changes. For example, the small unit rate is currently established for units up to 700 sq. ft. in size. Based on recent analysis there is no basis to increase this size threshold.

There are a few policy issues that continue to be under review for the 2022 Background Study. Staff will continue to work with Hemson on establishing appropriate benefit-to-existing (BTE) and post-period benefit (PPB) shares. The City has retained Cushman and Wakefield to determine an Industrial Floor Space-Per-Worker (FSW) rate and continue to work on this analysis.

As part of the DC Background Study and a requirement under the DC Act, municipalities are required to examine area ratings. There are a number of reasons to continue with a city-wide approach. Area Specific Development Charges (ASDCs) are based on the concept that if a significant amount of development is anticipated in a given area of the city, that area will require more growth infrastructure. Generally, ASDCs are considered appropriate for “hard” services in greenfield sites where there is no existing infrastructure.

Services such as transit and roads do not lend themselves to implementing area-specific DC rates because these services are planned based on an integrated transportation network that cannot be planned in an area of isolation.

Given the city’s current state of maturity, there is no benefit to introducing ASDCs for any of the City’s services. Staff will proceed with a city-wide DC rate in preparation for the 2022 DC Background Study and By-law.

In the last year, staff have received a number of requests for DC waivers. At the moment there is no process or policy to vet these types of requests and each are dealt with on a case-by-case basis. Planning staff are working on a policy framework for Council endorsement that would prioritize these requests. A report will follow in the fall of 2021.

Update on Community Benefits Charge Approach

The City can now implement a CBC which replaces Section 37 Bonus Zoning in the *Planning Act*. The CBC is only applicable to high density developments, i.e. developments with at least five storeys and 10 units. The legislation indicates that municipalities cannot charge more than four per cent of land value. Based on a preliminary estimate, the City can expect to collect approximately \$4-6M annually.¹

A priority matrix shown in Appendix 2 identifies high-level categories for projects that may qualify for CBC funding. The priority matrix categorizes various types of projects based on lost DC funding, previously funded through Section 37 Bonus Zoning, exceeding DC funding envelopes and other services.

Given the limited expected CBC revenue, it is recommended that projects that have lost their funding source or for which their DC funding envelopes are exceeded, be prioritized. These include:

- public realm amenities;
- public art and culture;
- urban parks;
- active transportation; and
- Housing

Should alternate funding resources become available (e.g., municipal accommodation tax, provincial and/or federal grants) for these projects, those funding sources should be used first so that the CBC revenue can be freed up for those projects left with no other funding.

Projects identified under the aforementioned categories will need to meet a nexus test, that is, the projects make improvements within the communities for which the charge is incurred. This does not preclude projects being identified with city-wide benefit such as cycling.

The next step in this process is to determine which projects, within these priority categories, can be included in the CBC Strategy and map out where those projects will be located.

The CBC is intended to be collected on a city-wide basis and distributed based on the projects identified in the CBC Strategy.

¹ This is a preliminary estimate to be refined through the review and update of development forecasts. The estimate does not account for future increases in land value and is based on the average unit costs of current apartments.

Next Steps

The DC and CBC projects are proceeding as planned. Next steps include:

- Refinement of the capital program and establishing the methodology for BTE and PPB shares
- Establishment of the DC funding envelopes
- Calculation of draft DC rates
- Continued work on the 2022 DC Background Study
- Establishment of nexus test for CBC priority categories
- Identification of projects for inclusion in the CBC Strategy
- Continued engagement with the development industry and release of information as it becomes available

Engagement and Consultation

Staff hold regular meetings with the working group and Steering Committee at which time project updates are provided and discussions on various issues are held. A small working group was convened to brainstorm how the CBC could be used in the City. Meaningful feedback was obtained that has been incorporated into the priority matrix presented in this report.

A stakeholder consultation session was held on April 29, 2021. Over 40 industry stakeholders were in attendance. Hemson provided an overview of the projects, policy issues, legislative changes and workplan. Staff provided two weeks for the industry to provide written comments; no comments were received.

Financial Impact

There is no financial impact as a result of the recommendations in this report. The DC capital project list includes all projects that could be funded by development charges. Given the limitations of the funding envelopes not all projects will be funded. Funding estimates will be established once the DC rates are confirmed. Staff will report back to Council on draft rates later this year.

The amount anticipated to be collected under the CBC amounts to approximately \$4-6M annually. The projects to be funded by the CBC will be determined.

Conclusion

Significant progress has been made on the 2022 DC Background Study and preliminary CBC work. A capital project list of all DC eligible projects has been prepared and Council endorsement is required so that staff can move forward with the 2022 DC Background Study.

A number of policy issues have been reviewed. For many, no changes from the 2019 DC By-law are required. Staff have reviewed the small unit rate threshold and recommend it remain at 700 sq.ft. A city-wide application of DCs and CBCs is also recommended.

A CBC priority matrix has been established to identify which City projects may be eligible for CBC funding. It is estimated that the CBC will generate approximately \$4-6M annually. Staff recommend that projects losing Section 37 contributions or exceeding their DC envelope be prioritized, these include: public art and culture, public realm amenities, urban parks active transportation and housing.

Attachments

Appendix 1: 2022-2031 Preliminary Capital Budget – Development Charges (DC) Eligible Projects by Service Area

Appendix 2: CBC High-Level Funding Priority Matrix



Shawn Slack, MBA, Acting Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Shahada Khan, Manager, Development Financing and Reserve Management

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Development Related Studies	
2020 Special Planning Studies	3,750
DC Background Study 2026	400
DC Background Study and By-Law	200
Major Transit Station Area (MTSA) Studies	500
Municipal Growth Management	2,400
Strategic Waterfront Implementation	2,300
Development Related Studies Total	9,550
DC Fire Services	
Fire & Emergency Services Future Directions Master Plan Review	200
New Fire Station 127 - Lorne Park - Land, Design and Construction	15,000
New Fire Truck and Equipment - Fire Station 127	2,237
DC Fire and Emergency Services Total	17,437
DC Library Services	
Central Library Redevelopment	26,460
Construction of Sheridan Library	15,000
Design & Construction of Cooksville Library	14,400
Express Libraries	1,038
Library Collection Increases to reflect the growth in City	400
Library Future directions Master Plan	130
Waterfront Port Credit Library	16,000
DC Library Services Total	73,428
DC Parks, Forestry & Environment Services	
Major Redevelopment - Elmcreek Park	369
Major Redevelopment - Gulleden Park	3,560
New Amenities - Cricket	1,950
New Amenities - Leash Free	351
New Amenities - Play Facilities	1,922
New Amenities - Sportfields and Courts	21,291
New Amenities - Tennis	101
New Trail Development	13,401
New Trail Development - Culham Trail	200
New Trail Development - Fletcher's Creek Trail	800
Outdoor Volleyball (New)	106

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Parks, Forestry & Environment Services (cont.)	
Park Development - (F_105)-West Village, 70 Mississauga Road (Due west of J.C Saddington Park)	34,644
Park Development - (F_303) - Lakeview Village (East of Lakefront Promenade Park)	106,026
Park Development - Addition to King's Masting Park	910
Park Development - Addition to Rhododendron Gardens	206
Park Development - Cooksville Parkland Development	1,200
Park Development - Credit River Park Development - (P-505) (Former Harris Property)	2,425
Park Development - Danville Park - Phase 2 (P_302)	3,870
Park Development - Downtown 21	398
Park Development - Hancock Woodlands Addition (F_455)	191
Park Development - Hancock Woodlands Addition (F_456)	76
Park Development - Harbour West - (P_112) Marina Park	11,068
Park Development - Ninth Line Properties	360
Park Development - Ninth Line Properties (P-459) Phase 2A Development	4,310
Park Development - Ninth Line Properties (P-459) Phase 2B Development	13,127
Park Development - Not Yet Named (F_411) (Rogers)	6,586
Park Development - Not Yet Named (F_486) (Solmar)	544
Park Development - Not Yet Named F_551 - (Adjacent to Loreland site)	1,776
Park Development - Zonta Meadows (P_294)	5,205
Planning and Development Studies	640
Port Credit 1 Port Street East (F_304) Park Development (CLC Lands)	20,540
Vehicles & Equipment	2,000
DC Parks, Forestry & Environment Services Total	260,152
DC Recreation Services	
Burnhamthorpe CC Indoor Pool Redevelopment	25,153
Carmen Corbasson CC Indoor Pool Redevelopment	39,302
Cooksville Community Centre Design and Construction	40,000
Mississauga Valley Feasibility Study	150
Recreation Future Directions Background Studies	240
Recreation Future Directions Master Plan	400
South Common CC renovation - design & construction	55,479
DC Recreation Services Total	160,724
DC Public Works Services	
Future Works Yard	77,000
New Vehicles & Equipment	1,985
Winter Maintenance Vehicles	1,500
DC Public Works Services Total	80,485

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Roads and Related Infrastructure Services	
Active Transportation Master Plan Update	1,750
Argentia Road Crossing of Highway 407	30,000
Belgrave Drive Ramp Extension & Road Works - Mavis Road to Cantay Road	6,318
Burnhamthorpe Rd W - Ninth Line to Loyalist Drive	11,838
Burnhamthorpe Rd. E. Cawthra Rd. to Dixie Rd.	9,168
Burnhamthorpe Rd. E. Dixie Rd. to Etobicoke Creek	18,942
Burnhamthorpe Rd. E. Hurontario St. to Cawthra Rd.	15,522
Centre View Drive Dr. Ramp from Centre View Dr to HWY 403	17,808
Centre View Drive Improvements - Duke of York to Rathburn Road West	1,873
City Centre Dr. Flyover from Rathburn Rd. W. to Northern Distribution Rd.	14,595
City Centre Dr. Ramp - City Centre Dr. to Northern Distribution Rd.	1,784
Clarkson Road/Lakeshore Road Intersection - Design & Construction	1,450
Confederation PKWY. Ramp Confederation PKWY to Northern Distribution Rd.	1,784
Corridor Transportation Master Plans	3,750
Courtneypark Drive East / Highway 410 Interchange	9,860
Courtneypark Drive East Widening - Kennedy Road to Dixie Road - Design & Construction	1,240
Courtneypark Drive East Widening - Kennedy Road to Tomken Road	14,500
Courtneypark Drive East Widening - Tomken Road to Dixie Road	14,500
Courtneypark Drive West - Maritz Dr. to Kennedy Rd.	6,930
Credit River AT Bridge along northside of QEW	4,278
Creditview Road Widening from Bancroft Road to Old Creditview Road	25,000
Creebank Rd. South of HWY 401 to Britannia Rd.	38,523
Creebank Road Extension - North Limit of Creebank to South of Hwy. 401	4,295
Creebank Road Extension - Shawson Dr to future Enterprise Rd extension	5,300
Cycling Program	47,150
Cycling Program (Micromobility)	500
Cycling Program (Structures)	6,600
Development Charges Update (Major Roads)	200
Downtown Mississauga Movement Plan Update	300
Drew Road - from Torbram Road to Airport Road (excluding rail structure)	4,963
Drew Road- Dixie Road to Tomken Road	22,475
Duke of York BLVD. Flyover from Rathburn Rd. W. to Northern Distribution Rd.	14,814
Duke of York BLVD. Ramp from Duke of York BLVD to Northern Distribution Rd.	1,674
Edwards Boulevard from North of Topflight Drive to Hurontario Street/Hwy. 407	1,794
Goreway Drive Rail Grade Separation	17,000
Highway 403 - Northern Distribution Road: Duke of York Boulevard - Rathburn Road to Highway 403	13,456
Highway 403 - Northern Distribution Road: Duke of York Boulevard Ramp to Northern Distribution Road	769
Highway 403 - Northern Distribution Road: Hurontario Street to Mavis Road	12,363
Highway 403 - Northern Distribution Road: Westbound Offramp to Northern Distribution Road	10,151
Highway 403 - Northern Distribution Rd: Confederation Pkwy Ramp - Confederation Pkwy to Northern Dist	1,117
Intersection Capital Program	4,519
Kariya Dr. 110 M South of Elm Dr. to Central PKWY W.	1,750
Lakefront Promenade Rangeview St. to Street A (Street D in OP MAP)	1,081
Local Network Studies	150

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Roads and Related Infrastructure Services (cont.)	
Mavis Rd. Central PKWY. W. to Burnhamthorpe Rd. W.	2,074
Mavis Rd. CPR Crossing to Central PKWY. W.	4,653
Ninth Line - Rail Grade Separations	34,000
Ninth Line Derry Rd. W. to HWY 401	8,248
Ninth Line Widening - Eglinton Avenue West to Derry Road West	51,600
Noise Wall Upgrades	17,442
Northern Distribution Rd. Mavis Rd. to Hurontario St.	52,818
Preliminary Engineering Studies	6,150
Property Acquisition	45,874
Redmond Rd. Burnhamthorpe Rd. W. to Webb Dr.	508
Sheridan Park Drive - West Leg to East Leg of Speakman Drive	4,871
Sidewalks	5,241
Square One Drive - Amacon Driveway to Rathburn Road West	5,990
Square One Drive E - Hurontario St to Rathburn Rd E	4,713
Stavebank AT Bridge across QEW	10,697
Street A (Street D IN OP MAP Lakefront Promenade to Street H (Hydro Rd. IN OP MAP)	1,450
Street H (Hydro Rd. IN OP MAP)- Rangeview St. to Street A (Street D In OP MAP)	1,196
Tenth Line Britannia Rd. W. to Derry Rd. W.	11,044
Tenth Line Derry Rd. W. to Railway Tracks	4,920
Tenth Line Railway Tracks to Argentia Rd.	808
The Exchange - Burnhamthorpe Road West to City Centre Drive	2,270
The Exchange (Baif Road) - Burnhamthorpe Road West to Webb Drive	2,300
Traffic Signal Equipment Enhancements	3,500
Traffic Signals - New	10,700
Traffic System and ITS	2,000
Transit Signal Priority (TSP)	3,400
Transportation Master Plan Update	400
Webb Dr. 125 M East of Duke of York to Kariya Dr.	2,480
Whittle Rd. Britannia Rd. E. to Matheson BLVD. E.	3,976
Winston Churchill BLVD Britannia Rd. to Erin Centre BLVD.	8,182
Winston Churchill BLVD Derry Rd. W. to Britannia Rd.	9,876
Winston Churchill BLVD Dundas St. W. to HWY 403	11,174
DC Roads and Related Infrastructure Services Total	758,387
DC Stormwater Services	
Applewood Creek Erosion Control - CNR to Lakeshore Rd	650
Applewood Creek Erosion Control - Lakeview Golf Course	3,060
Carolyn Creek Erosion Control - Credit River Outlet Channel	1,000
Cawthra Creek Erosion Control - Delwood Park	1,500
Clearview Creek Channelization - Lakeshore Road to 800m Northerly	2,910

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Stormwater Services (cont.)	
Cooksville Creek (West Branch) Erosion Control - Burnhamthorpe Rd Downstream to MVB	800
Cooksville Creek Erosion Control - Camilla Road to North Service Road	1,000
Cooksville Creek Erosion Control - Cawthra Creek Diversion, North of Lakeshore Road East	1,600
Cooksville Creek Erosion Control - CP Rail to Kirwin Avenue	1,980
Cooksville Creek Erosion Control - Eglinton Ave. to Central Pkwy. E.	1,000
Cooksville Creek Erosion Control - Highway 403 to Hurontario Street	1,000
Cooksville Creek Erosion Control - King Street East to North of Paisley Boulevard East	700
Cooksville Creek Erosion Control - Mississauga Valley Blvd to CP Rail	1,300
Cooksville Creek Erosion Control - South of Lakeshore Road	3,200
Cooksville Creek Flood Storage Fac/Huron Heights Park(#273)	240
Cooksville Creek Flood Storage Facility - Greyshale Park, Heritage Hills Boulevard	4,090
Cooksville Creek Flood Storage Facility - Heritage Hills Park, Huntington Ridge Drive	5,900
Cooksville Creek Flood Storage Facility - Huron Heights Park (Park 273)	3,100
Cooksville Creek Flood Storage Facility - Hydro Corridor, north of Hwy 403, east of Huron	3,598
Cooksville Creek Flood Storage Facility - Hydro Corridor, north of Hwy 403, east of Hurontario Street	7,200
Cooksville Creek Flood Storage Facility - Hydro Corridor, north of Hwy 403, west of Hurontario Street	5,500
Cooksville Creek Flood Storage Facility - McKenzie Park, Mississauga Valley Boulevard	15,680
Cooksville Creek Flood Storage Facility - Mississauga Valley	5,000
Cooksville Crk Erosion Ctrl - Downstream of Ctrl Parkway E to Downstream of Mississauga Valley Blvd	1,400
Credit River Erosion Control - Adjacent to Ostler Court	3,010
Credit River Erosion Control - Downstream of Dundas St W, behind Blythe Rd	1,000
Credit River Erosion Control - Dundas St. to HWY 403	2,200
Credit River Erosion Control - North and South of QEW	2,300
Credit River Erosion Control - North of Canadian National Rail, behind Stavebank & Mississauga Road	3,900
Credit River Erosion Control - South of Dundas Street	500
Credit River Erosion Control - Streetsville Public Cemetery	1,070
Credit River Erosion Control - Upstream of Old Derry Rd	330
Credit River Erosion Control - Various Sections Between Hemus Sq and Queensway W	1,000
Credit River Erosion Control - West of Creditview Road, behind Kenninghall Boulevard	2,500
Development Charges Update	160
Etobicoke Creek Erosion Control - Downstream of QEW, adjacent to Toronto Golf Club	1,720
Etobicoke Creek Erosion Control - Eglinton Avenue East to Hydro Corridor	170
Etobicoke Creek Erosion Control - Eglinton Avenue to Hwy. 401	1,900
Etobicoke Creek Erosion Control - Eglinton Avenue to Hydro Corridor	360
Etobicoke Creek Erosion Control - Upstream and Downstream of CPR, south of Dundas St E	800
Etobicoke Creek Erosion Control - Upstream of CNR, adjacent to Toronto Golf Club	580
Etobicoke Creek erosion control, from Hwy. 410 to Tomken Rd	1,500
Land Acquisition - Credit River Storm Outfall - Hwy 401 and Creditview Rd	7,110
Land Acquisition - Ninth Line Corridor - Facility 5505 - West of Ninth Line, North of Derry Road	5,300
Land Cooksville Creek Flood Storage Facility/403 Hydro W of Hwy 10 Facility 2902	5,550
Little Etobicoke Creek - Downstream of Britannia Road East	1,000
Little Etobicoke Creek Drainage Improvements Dixie/Dundas Area	25,320
Mary Fix Creek Erosion Control Works - Behind Old River Rd	1,300

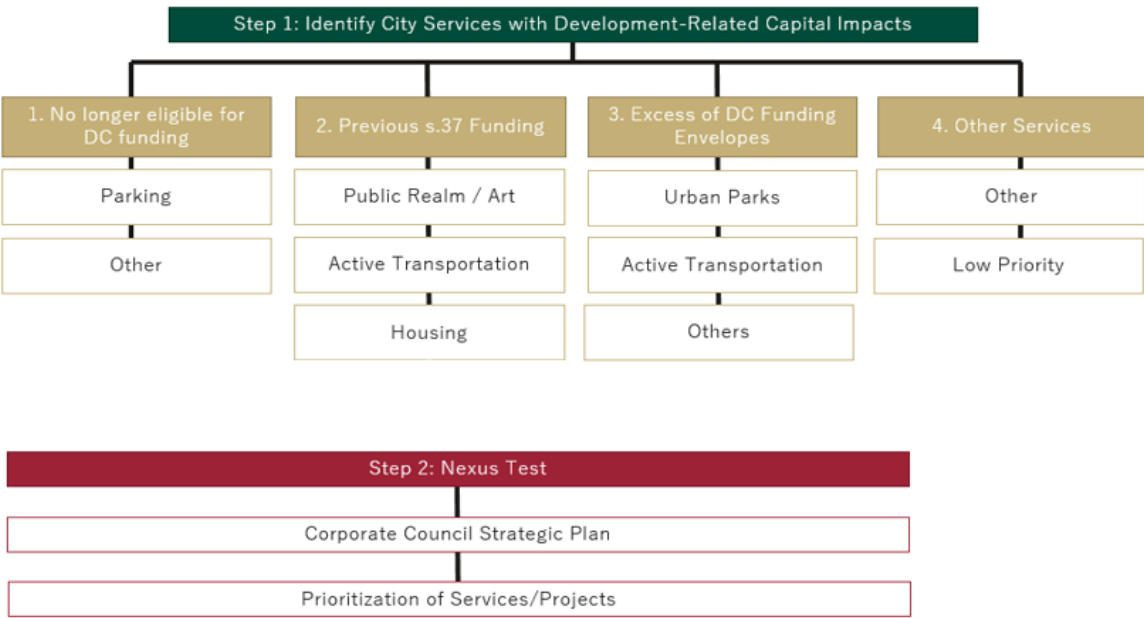
2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Stormwater Services (cont.)	
Meadowvale Area SWM Pond - HWY 401 and Credit River	980
Meadowvale Business Park (North 16 District) - Highway 401 Drainage Diversion Channel	1,900
Meadowvale Business Park (North 16 District) - Tenth Line Drainage Diversion Solution	1,300
Minor Erosion Control Works - Various Locations	3,120
Mississauga LRT Storm Sewer Improvements	19,550
Monitoring and minor modification of Storm Water Management Facilities - Various Locations	80
Monitoring and minor modification of SWM Facilities - Various Locations	720
Mullet Creek Erosion Control - Burnhamthorpe Road West to behind Woodchuck Lane	3,100
Mullet Creek Erosion Control - GO Transit to Downstream of Erin Centre Blvd	870
Mullet Creek Erosion Control - Quenippenon Tributary, Upstream of Erin Mills Parkway to Middlebury Drive	2,100
Mullet Creek Erosion Control - Quenippenon Tributary, Upstream of Erin Mills Pkwy to Middlebury Dr	400
Mullet Creek Erosion Control - Tannery Street to Thomas Street	1,340
Mullet Creek Erosion Control - Upstream of Tannery Road	800
Mullet Creek Erosion Control - Wabukayne Tributary, Downstream of Erin Mills Parkway	2,200
Mullet Creek Erosion Control - Wabukayne Tributary, Upstream of Canadian Pacific Rail	600
Mullet Creek Erosion Control - Wabukayne Tributary, Upstream of CP Rail	3,600
New SWM Facility - Ninth Line Corridor - Facility 5505 - West of Ninth Line, North of Derry Road	100
New SWM Facility - Ninth Line Corridor - Facility 5506 - West of Ninth Line, South of Hwy. 401	100
New SWM Facility - Ninth Line Corridor - Facility 5602 - West of Ninth Line and North of Britannia Rd.	500
New SWM Facility - Ninth Line Corridor - Facility 5708 - Northwest Corner of Eglinton Avenue West and Ninth Line	1,000
Ninth Line Hydro One Crossing	1,786
Property Acquisition	6,770
Retrofit - Credit River Storm Outfall - Hwy 401 and Creditview Rd	6,860
Retrofit - Credit River Storm Outfall - Wellsborough Place and Tillingham Gardens	5,200
Retrofit - Little Etobicoke Creek Timberlea Storm Water Management Pond #3602	5,600
Sawmill Creek Erosion Control - The Folkway to Erin Mills Pkwy	2,500
Sheridan Creek Erosion Control - Lushes Ave. to behind Fletchers Valley Cres.	3,830
Storm Sewer Oversizing - Various Locations	540
SWM Facility - Ninth Line Corridor - Facility 5505 - West of Ninth Line, North of Derry Road	1,000
SWM Facility - Ninth Line Corridor - Facility 5708 - Northwest Corner of Eglinton Avenue West and Ninth Line	160
SWM Facility 5506 - Ninth Line Lands - West of Ninth Line, South of Hwy. 401	3,700
SWM Facility 5602 - - Ninth Line Lands - West of Ninth Line and North of Britannia Rd.	2,700
SWM Quality Retrofit - Etobicoke Creek Storm Outfall - Britannia Road East and Netherhart Road	1,870
Tecumseh Creek Erosion Control - Lakeshore Rd. to Lake Ontario	500
Wolfdale Creek - Courier Lane to Credit River	1,300
Wolfdale Creek Erosion Control - CPR to Dundas St.	1,300
Wolfdale Creek Erosion Control - North & South of Central Pkwy W	1,300
DC Stormwater Services Total	235,263

2022-2031 Preliminary Capital Budget - Development Charges (DC) Eligible Projects by Service Area
(In \$ Thousands)

Service Area	Gross Project Cost
DC Transit Services	
Additional bus shelters	5,760
Bus Terminal Shelter Enhancements	800
Cawthra Transitway Station - Bus loop and washroom	3,000
Central Parkway Transitway Station - Bus loop and washroom	3,000
Dundas BRT TPAP	6,500
Electrification/On Route Charging	150
Enhanced Stop Amenities for Priority (Express) Bus Corridors	6,000
Laird/Vega Bus Terminal - s/w, washroom, concrete pad	400
Lakeshore HOT TPAP for Phases 1 and 2	1,000
Meadowvale Town Centre Terminal - Bay expansion and washroom	2,500
MiWay Infrastructure Growth Plan 2.0	700
Transit Bus Acquisitions - Hybrid Growth	25,200
Transit Bus Acquisitions - Hybrid Growth NF	29,400
Transit Bus Landing Pads	4,332
Transit Change-Off Vehicle Acquisitions - Growth	55
Transit LRT Hub - Enhanced Customer Amenities	2,000
Transit Meadowvale Satellite-Design & Construction	242,000
Transit Other Vehicles (Vans/Cars/Trucks) - Growth	385
Transit Other Vehicles (Vans/Cars/Trucks) Acquisitions - Growth	220
Transit Priority Measures (Infrastructure) for Priority (Express) Bus Corridors	5,000
DC Transit Services Total	338,402
Grand Total	1,933,827

CBC High-Level Funding Priority Matrix



Graphic produced by Hemson Consulting, May 2021

City of Mississauga Corporate Report



7.2

Date: June 3, 2021

To: Chair and Members of Budget Committee

From: Shari Lichterman, CPA, CMA, Commissioner of
Community Services

Originator's files:

Meeting date:
June 21, 2021

Subject

Parkland Conveyance By-law and Parks Plan Update

Recommendation

That the report entitled "Parkland Conveyance By-law and Parks Plan Update" dated June 3, 2021, from the Commissioner of Community Services be received for information.

Executive Summary

- The Parkland Conveyance By-law is being updated as a result of the changing nature of development in Mississauga and recent legislative changes. A Parks Plan is also being drafted to demonstrate Mississauga's city-wide parkland needs in support of the by-law.
- Hemson Consulting Ltd. has been retained to work on the Parkland Conveyance By-law and to provide input on the Parks Plan
- The Parks Plan will be completed prior to the approval of the Parkland Conveyance By-law. Staff aim to present the Parks Plan to Council for consideration and approval in Q4 of 2021.
- The Parkland Conveyance By-law needs to be approved by Council by September 2022. Given 2022 is a municipal election year, staff aim to present the by-law to Council for consideration and approval in Q1 of 2022.

Background

Through the development approvals process, Section 42 and Section 51.1 of the *Planning Act* permit a municipality to require either the dedication of land for park or other public recreational purposes, or a payment of cash-in-lieu (CIL) thereof. Here is a summary of the *Planning Act* categories for parkland dedication and CIL requirements under Section 42 and Section 51:

1. **Commercial or Industrial:** 2% of the land or the cash equivalent thereof.
2. **Other** (e.g. residential development, office development): 5% of the land or the cash equivalent thereof.
3. **Alternative Requirement:** The Planning Act also provides an ‘alternative requirement’ for residential development. The City reserves the right to choose when the ‘alternative requirement’ is applied to residential development. The ‘alternative requirement’ formula is 1 hectare of land for every 300 dwelling units or the cash equivalent of 1 hectare of land for every 500 dwelling units.

The Parkland Conveyance By-law will apply to and must reference requirements under Section 42 of the *Planning Act*.

Current Parkland Dedication By-law

When a dedication of parkland is not required by the City, CIL is collected in accordance with the legislation via the following standards as stipulated in the City’s existing Parkland Dedication By-law:

1. **Commercial, Industrial, Institutional, and Places of Religious Assembly:** 2% of the value of the land.
2. **Other:** the City’s longstanding approach has been to charge CIL for office uses based on 5% of the value of the land on the grounds that the office use falls in the “other” category based on the applicable Parkland Dedication By-law definitions. For low density residential development, the City collects CIL in the amount of 5% of the value of the land.
3. **Alternative Requirement:** For medium and high density residential development, the City utilizes the ‘alternative requirement’ to calculate the CIL payment. The City’s historic practice in calculating the ‘alternative requirement’ is a Fixed Unit Rate (FUR) based on the Parkland Dedication By-law that permits a rate to be charged in medium and high density development, which may be less than market value, in accordance with City policies. The FUR is based upon a time adjusted, city-wide average valuation for medium density land. The current city-wide average valuation for medium density land is \$5.36 million per hectare, resulting in the current FUR of \$10,720. The city-wide average valuation is time adjusted bi-annually by 3% every February 1 and August 1. The FUR formula is:

$$(\text{City-wide average valuation for medium density land}) \div 500 \text{ units} = \text{FUR}$$

Rationale for Alternative Requirement Methodology Update

The majority of CIL revenue in Mississauga is generated by medium and high density residential development. Despite the bi-annual increases, the City's FUR has not kept pace with rising land values. The City is at a point in its development where significant future parkland will be acquired via purchase as opposed to conveyance through the development approvals process.

There is a need for increased parkland supply in certain parts of the City such as the Downtown Growth Area. Parkland acquisition is supported by the Future Directions Master Plan for Parks and Forestry, the Downtown Growth Area Park Provision Strategy, and the Parks Plan currently in progress, that address the downtown deficit and city-wide parkland needs. Parkland acquisition is funded by CIL revenue. The City must collect CIL that is reflective of market value to remain competitive buyers of land.

The Need for a Parks Plan

Section 42 and Section 51.1 of the *Planning Act* require municipalities to prepare and make available to the public a Parks Plan that examines the need for parkland in the municipality prior to adopting Official Plan policies on the alternative requirement. Historically, the Future Directions Parks and Forestry Master Plan has satisfied this legislative requirement.

Recent legislative changes include the ability to appeal the alternative rate to LPAT. The City will have to ensure the new by-law is defensible. The Parks Plan will build on the work completed in the Future Directions Parks and Forestry Master Plan (2019) by refining the parkland provision levels and future parkland need to support the updated methodology.

Work Completed to Date

In 2019, Staff were undertaking a Parkland Dedication By-law comprehensive review, initiated by legislative changes and the changing nature of development in Mississauga. Changes were proposed to the cash-in-lieu of parkland (CIL) collection for medium and high density residential development, as well as office development. The proposed methodology for medium and high density residential developments would require applicants to make a CIL payment based on the lesser of the appraised value of their land, or an average fair market value cap established by the City. For office development, CIL collection was proposed to be reduced from 5% to 2% of the value of the land subject to development. Changes to industrial, commercial, institutional, places of religious assembly, and low density residential development collection methodologies were not proposed.

Legislative Changes

With the introduction of *More Homes, More Choice Act* (Bill 108) and the changes proposed to Section 42 of the *Planning Act*, the comprehensive Parkland Conveyance By-law review was put on hold in Q2 of 2019. Bill 108 initially included cash-in-lieu of parkland as part of the Community Benefits Charge (CBC), removing the alternative requirement and the City's ability

to require parkland dedication. Following a consultation period, the Province changed direction and excluded parkland provisions from the CBC.

On July 8, 2020 introduced *COVID-19 Economic Recovery Act, 2020* (Bill 197), which included a number of changes to S. 42 of the *Planning Act*. The new legislation provides that existing parkland dedication, CIL payments, and the alternative requirement rules be maintained. However, if municipalities want to continue utilizing the alternative requirement, a new parkland conveyance by-law will need to be passed under Section 42 (Conveyance of land for park purposes) of the *Planning Act*. It is also necessary that a Parks Plan be prepared, as well as that applicable policies be included in the Official Plan, before a parkland conveyance by-law be enacted which contains the alternative rate. Public consultation must also be undertaken before the new by-law is passed and the by-law can be appealed to the Local Appeal Planning Tribunal (LPAT) within 40 days of by-law passing. Municipalities have two years from the date of Bill 197 coming into force to pass the new parkland conveyance by-law.

The public consultation requirement and ability to appeal to LPAT means the City will have to ensure the new by-law is defensible by conducting additional study and documenting how the alternative requirement methodology was determined.

Consultant Procurement and Scope of Work

On December 2, 2020 General Committee considered the report “Single Source Procurement with Hemson Consulting Ltd. for the DC Background Study, CBC Strategy and Parkland Conveyance By-law”. Committee endorsed the sole-source procurement for Hemson Consulting Ltd. (Hemson) to undertake the update to the 2019 Development Charges (DC) Background Study, a new Community Benefits Charge (CBC) Strategy and to update the Parkland Conveyance by-law. The three projects will be completed in tandem. The DC and CBC projects will be lead by Finance staff, and the Parkland Conveyance work will be led by Parks Planning staff. Hemson’s scope of work for the Parkland Conveyance By-law includes:

- review and update of the City’s Parkland Conveyance By-law
- confirmation of the City’s proposed alternative rate methodology for medium and high density residential development
- assistance with the Parks Plan, specifically the parkland provision, to ensure the new Parkland Conveyance By-law and alternative rate methodology is defensible
- market analysis and policy evaluation to test the alternative rate methodology
- stakeholder and public consultation at key milestones

Comments

Parks Plan

Hemson is assisting Park Planning staff in finalizing the Parks Plan by Q4 of 2021. The Parks Plan will:

- Determine parkland needs across the City.
- Identify areas of the City that present or will present parkland deficit.
- Satisfy the Parks Plan requirements of the *Planning Act* and provide a base for the land conveyance by-law to demonstrate the need to collect land and/or CIL.
- Support the alternative rate methodology in the event of an appeal.
- Provide the base for Official Plan policies related to City parkland growth.

The Future Directions Parks and Forestry Master Plan (2019) references intensification that is changing the population distribution and characteristics of the Service Areas used to assess parkland provision since the 1990s when Mississauga was more suburban and recognizes that the City should re-evaluate this practice. For city planning purposes, neighbourhood-level units (or Character Areas) are used to allow for closer monitoring of population changes and growth forecasts at a local level. To align with city planning practices and to effectively identify the parkland need at the local level, the Parks Plan refines the parkland provisions to move toward the use of Character Areas for the assessment of park provision levels.

Parkland Conveyance By-law

The Parkland Conveyance By-law requires input from Finance, Legal Services, Realty Services, and Planning and Building. A Steering Committee with directors and a Core Team with staff from those departments have been formed and will be responsible for providing direction and making decisions through the process. Regular meetings have been scheduled with the Steering Committee and Core Team.

Engagement and Consultation

The approach to the Parkland Conveyance By-law and Parks Plan aligns with all legislated requirements, including stakeholder and public consultation. Park Planning is working with Strategic Communications to develop a communication plan for outreach at key milestones. Staff are also consulting internally with Finance, Legal Services, Realty Services, and Planning and Building throughout the development of the Parkland Conveyance By-law and Parks Plan and seeking input on the alternative requirement methodology.

Parkland Conveyance By-law Consultation

In 2017, staff conducted one-on-one Parkland Conveyance By-law education sessions with the Mayor and members of Council highlighting the need to update the by-law and the proposed by-law changes. Staff also presented proposed Parkland Conveyance By-law changes to the Building Industry Liaison Team (BILT). At that time, staff also communicated with Building Industry and Land Development Association (BILD) through a letter advising of the proposed by-law changes. In 2019, staff made a presentation to BILD on the changes proposed to the medium and high density residential CIL collection.

The Parkland Conveyance By-law work with Hemson includes additional consultation with the development industry through the duration of this project. The first stakeholder session was held

on April 29, 2021 to introduce the project, present the project timeline and next steps. The meeting was also an opportunity for the development industry to ask questions and provide preliminary feedback. Future stakeholder sessions will focus on sharing additional details about the alternative rate methodology and gathering feedback on the proposed by-law changes.

Parks Plan Consultation

Per Section 42 of the *Planning Act*, in preparing the Parks Plan the municipality shall consult with every school board that has jurisdiction in the municipality; and may consult with any other persons or public bodies that the municipality considers appropriate. Extensive public and school board consultation was undertaken as part of the Future Directions Parks and Forestry Master Plan (2019). The Parks Plan will build on this consultation by conducting supplementary public engagement and participating in joint stakeholder engagement sessions for the Parkland Conveyance By-law.

Financial Impact

Hemson was retained to undertake the Parkland Conveyance By-law and assist the City in the completion of the Parks Plan. Funding of \$100,000 is available in the capital program (PN #21306 – Parkland Acquisition Studies) for this work.

Any changes to the Parkland Conveyance By-law are expected to increase the City's CIL collection. Staff will report back with additional details on the financial impact once the alternative requirement methodology for medium and high density residential development is refined.

Conclusion

Staff and Hemson are working on the Parkland Conveyance By-law, and the Parks Plan. A timeline with key milestones was developed to complete the Parkland Conveyance By-law in advance of the Provincial deadline and to avoid approvals during the municipal election. Further stakeholder consultation is required prior to Council approval. Staff will be engaging with LT further once the alternative requirement methodology for medium and high density residential development is refined.



Shari Lichterman, CPA, CMA, Commissioner of Community Services

Prepared by: Beata Palka, Planner, Park Planning

City of Mississauga Corporate Report



<p>Date: June 7, 2021</p> <p>To: Chair and Members of Budget Committee</p> <p>From: Shawn Slack, MBA, Acting Commissioner of Corporate Services and Chief Financial Officer</p>	<p>Originator's files:</p> <hr/> <p>Meeting date: June 21, 2021</p>
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Subject

2020 Year End Reserve and Reserve Fund Report

Recommendation

1. That the "2020 Year-End Report on Reserves and Reserve Funds" dated June 07, 2021, from the Acting Commissioner of Corporate Services and Chief Financial Officer, including Appendix 1, be received.
2. That a new Reserve Fund "Automated Speed Enforcement Reserve Fund" (account #35580) be created to collect revenues received from the Automated Enforcement Program and that these funds be used to fund related costs and future road safety initiatives.
3. That all necessary required by-laws be enacted.

Executive Summary

- Reserves and Reserve Funds (R&RF) balances have increased by \$57.6 million from 2019 year-end to 2020 year-end.
- No adjustments to R&RFs balances are being recommended for those R&RFs with targets.

Background

Reserves and Reserve funds (R&RFs) are created to assist with long-term financial stability and financial planning. By maintaining reserves, the City can accumulate funds for future needs or contingent liabilities, a key element of sound long-term financial planning practices. R&RFs also provide stability in times of unexpected shifts in revenues and expenditures. Credit rating agencies consider municipalities with higher reserve balances more advanced in their financial planning. Reserves are maintained to:

- Provide stability in the face of variable and uncontrollable factors (e.g., growth, interest rates, and changes in subsidies) and to ensure adequate and sustainable cash flows;
- Provide financing for one-time or short-term requirements without permanently impacting tax rates;
- Make provisions for replacement of capital assets to sustain infrastructure;
- Provide flexibility to manage debt levels and protect the City's financial position, and
- Provide for future liabilities.

The City's Long Range Financial Plan will be updated in the 2022-2025 Business Plan based on the status of R&RFs as provided in this report.

Discretionary Reserves vs. Obligatory Reserves & Reserve Funds

Discretionary Reserves are established at the discretion of Council, often as part of an overall strategy to fund programs or special projects. Discretionary Reserves are generally used to mitigate the impact of fluctuations in operating costs and revenue. Examples of reserves currently used to mitigate budgetary fluctuations include the Reserve for Winter Maintenance and the Fiscal Stability Reserve. At the City, interest is not allocated to reserves.

Reserve Funds or Obligatory Reserves are established by Council for a specific purpose (i.e. Development Charges and Federal & Provincial Gas Tax). They contain funds that have been set aside as directed by a requirement of provincial or federal legislation, or by a decision of Council. Examples include funds for conducting major repairs, renovations or rehabilitation of buildings or large equipment; acquiring new assets; and, the lifecycle replacement of older city assets. Interest earned on these reserve funds must be allocated to the reserve fund that earned the interest.

At the end of 2020, over 55% of the balances in the City's Reserves & Reserve Funds accounts were classified as obligatory. Discretionary Reserves make up the remaining 45% and are largely earmarked to finance the city's aging infrastructure as well as securing funds for unforeseen or emergency circumstances.

Comments

Opening and Closing of Reserves and Reserve Funds in 2020

Two new R&RFs were established in 2020 through Council approved Corporate Reports.

Tourism Mississauga Reserve

Tourism Mississauga (New Tourism Corporation) was established to promote Mississauga as a tourism destination. The provincial regulations require that 50% of the net MAT (Municipal Accommodation Tax) collected be transferred to this new entity. A separate reserve was established "Tourism Mississauga Reserve (#30162)" to track these monies separately for the new corporation.

Safe Restart Municipal Reserve

Funding under the Safe Restart Municipal Relief Stream Phase 1 was provided upfront to the City in order to address 2020 COVID-19 operating costs and pressures. If the funding received exceeded the City's 2020 COVID-19 operating costs and pressures, the province's directive was that the City place any excess funding into a reserve in order to be accessed to support COVID-19 operating costs and pressures that may continue to be incurred in 2021. The 'Safe Restart Municipal Reserve' was established for this purpose.

New Reserve Fund**Automated Speed Enforcement Reserve Fund**

The Automated Enforcement reserve fund will be established with the purpose of capturing all revenues received through the City's automated enforcement programs. Funding from the reserve fund will be used to fund related operating and capital expenditures, in keeping with legislation where applicable (for example, automated speed enforcement requires that any costs exceeding the delivery of the Municipal ASE program be used to support local public safety and educational initiatives).

2020 Year-End Balances and Significant Changes from 2019

As at December 31, 2020, City staff managed 107 R&RFs with a consolidated 2020 year-end balance of \$958.9M (excluding accruals and other year-end accounting adjustments). The total balance of R&RFs has increased by \$57.6M from 2019 to 2020. Table 1 summarizes all operating and capital R&RFs. R&RF balances are managed on an individual basis. Appendix 1 provides a more detailed listing of each R&RF.

Table 1. Reserves and Reserve Funds - Position (\$000s)

	<u>Year End 2019</u>	<u>Year End 2020</u>	<u>\$ Change in Balance</u>	<u>% Change in Balance</u>
Obligatory R&RFs				
Safe Restart Municipal Reserve	-	-	-	-
Developer Contributions	21,444	23,157	1,713	8.0%
Gas Tax Reserve Funds	156,246	143,716	-12,529	-8.0%
Lot Levy Reserve Funds	62,868	65,305	2,437	3.9%
Stormwater Reserve Funds	40,756	64,450	23,694	58.1%
Development Charges Reserves	103,566	127,072	23,506	22.7%
Planning Act Reserve Funds	132,627	107,424	-25,202	-19.0%
	517,506	531,125	13,618	
Discretionary R&RFs				
Fiscal Stability Reserve	51,253	55,752	4,500	8.8%
Operating Reserves	33,644	52,946	19,302	57.4%
Stormwater Reserves	5,442	5,952	510	9.4%
Employee Benefit Reserve	35,594	34,484	-1,111	-3.1%
Insurance Reserve Funds	45,891	46,052	161	0.4%
Other Reserve Funds	21,128	12,067	-9,061	-42.9%
Tax Capital	181,818	195,956	14,138	7.8%
Tax Specific Purpose	9,028	24,543	15,515	171.8%
	383,798	427,751	43,953	
Total R&RFs*	901,304	958,875	57,571	

*Excluding accruals and other year-end accounting adjustments.

*Funding will be transferred as per Federal/Provincial agreements.

Development Charges Reserve Funds received a higher than budgeted amount of revenues throughout the year. Funds were transferred midyear to and from certain Downtown Road Construction capital projects. Additionally, some funds were returned to the reserves during the 2019 Yearend and 2020 Midyear WIP process. This resulted in an overall increase in the Development Charges Reserves of 23%.

Planning Act Reserve Funds encompass the Cash-in-Lieu (CIL) Reserve Funds. The CIL Parkland RF saw a number of land acquisitions during 2020, thus reducing the balance in the account.

The Operating Reserves increased during 2020 due to various revenue transfers from cost centers: Building Permit, Development Fees and Tourism. The most significant change in the Operating Reserves Fund category (offsetting in Other Reserve Funds) was the transfer of the 2018 and 2019 balances into the new Tourism Mississauga Reserve from the MAT Reserve.

Stormwater Reserve Funds have realized a 22.7% increase during 2020 mainly due to return of funds from Capital projects through the 2019 year-end and 2020 Midyear WIP report. Some projects of note are: Mississauga LRT Storm Sewer Improvements (PN19135) and Sheridan Creek Erosion Control- Lushes Ave. to behind Fletcher's Valley Crescent (PN20147). Tax Specific Purpose Reserve Funds saw an increase in 2020 mainly from funds returned during the 2020 Midyear WIP Process.

The Public Safety RF increased due to a reallocation of funds from three fire capital projects. Fire Station 123 - Burnhamthorpe/Winston Churchill - Design and Construction (PN 19269) returned \$11.2M, to be re-budgeted in 2021 in order to begin construction concurrently with Fire Station 124 to take advantage of economies of scale. Projects for New Fire Trucks for Station 123 and 124 (PN 20257 and PN 20258) were returned and re-budgeted (\$2.2M each) in 2022 to align with new fire station construction.

Reserves & Reserve Funds with Targets

Target balances for specific R&RFs have been identified to ensure these R&RFs are adequately funded. Table 2 provides a summary of all R&RFs with targets, comparing 2020 year-end balances to target. R&RF targets and balances are continually reviewed by finance staff. Any funding requirements or revised targets are addressed through the annual Business Plan & Budget process, or specific corporate reports.

Table 2. Reserves and Reserve Funds with Targets - Balance Compared to Target (\$000s)

Reserves and Reserve Funds*	Target	YE 2020 Target	YE 2020 Balance	% to Target	Projected YE 2030	Comments
Reserve for Winter Maintenance	33% of last 5-year average winter maintenance expenditures	7,429	9,561	129%	6,461	Balance over target being maintained in preparation of funding future pressures (e.g., bus stop clearing).
Reserve for Building Permit Revenue Stabilization	100% of the average of actual building permit revenue and development fee revenue for the highest two years in the last five years	15,576	25,569	164%	25,569	Reserve is used for fluctuations in economic activity.
Fiscal Stability Reserve	10% of own-source revenue, less target for other stabilization / contingency funds (currently, Winter Maintenance and Building Permit Revenue Stabilization).	64,597	55,752	86%	59,803	Reserve balance available for unforeseen or emergency circumstances.
Insurance Reserve Funds	Year-end value of case reserves plus 50% of the actuarial present value for Incurred but Not Reported (IBNR) claims (both from the Actuarial Insurance Report).	24,882	46,052	185%	33,058	Reserve adequate for future needs.
Employee Benefits Reserve Fund	Total of 2x 5 years average expenditure for (1) vacation payouts; (2) sick leave payouts; (3) group life insurance; plus (4) full actuarial estimate for WSIB.	40,882	34,484	84%	17,199	Potential future year budget adjustment may be required to achieve a target balance.
Tax Capital Reserve Fund	Maintain cash balance equivalent to one year's worth of the 10-year forward-looking average of the tax-supported capital expenditure requirements (excluding debt).	107,000	186,765	175%	107,000	Reserve is managed to target; balance can vary significantly from year to year. This reserve is used to fund the City's capital program.
Stormwater Capital Reserve Fund	Maintain cash balance equivalent to 10-year average.	25,000	44,310	177%	25,000	Reserve is managed to target; balance can vary significantly from year to year. This reserve is used to fund the City's Stormwater capital program.
Federal Gas Tax	Equal to one year's contribution (prior year).	43,000	87,869	204%	43,000	Balance in reserve is significantly above target due to doubling of Federal Gas Tax received. Expectation is that funding will be used to fund the City's eligible capital projects.
Provincial Gas Tax	Equal to one year's contribution (prior year).	18,745	31,611	169%	18,900	Temporary increase in balance projected to return to normal by 2025.
DCA - General Government	Equal to one year's contribution (prior year).	200	-3,837	-1918%	200	Balances are used to fund Development Capital projects. Balances can vary significantly from year to year due to project cashflow requirements.
DCA - Dev Related Studies-Discounted Services		100	-493	-493%	100	
DCA - DCA Dev Related Studies-Non Discounted Services		400	162	41%	400	
DCA - Recreation and Parks		8,100	23,432	289%	8,100	
DCA - Fire Services		1,200	-9,493	-791%	1,200	
DCA - Library		900	4,574	508%	900	
DCA - Transit		1,800	10,354	575%	1,800	
DCA - Roads and Related Infrastructure		19,000	39,348	207%	19,000	
DCA - Public Works		900	12,208	1356%	900	
DCA - Parking		700	6,255	894%	700	
Stormwater - DCA		0	35,198	0%	0	

*Excluding accruals and other year-end accounting adjustments.

Financial Impact

There are no financial impacts resulting from the recommendations in this report. The R&RF balances are in a fiscally stable position. Annual capital budget development and the Long Range Financial Plan ensure that R&RFs are optimally used to address infrastructure replacement and city building needs. Strong and predictable R&RF balances also ensure the City can fund projects should anticipated senior government funding not be available or to cost-share infrastructure projects (e.g. ICIP). Established principles and procedures for the City's Reserves and Reserve Funds ensure the City is well positioned for long-range financial planning, and reduce the potential for unanticipated budget pressures.

The City's 2020 deficit (due to COVID-19 pressures) was funded by emergency funding from both the Federal and Provincial levels of government. COVID related pressures in 2021, 2022 and 2023 are anticipated to be significant, largely in part due to slowly recovering transit and recreation revenues, as well as negative impacts due to very low PILT revenue. These shortfalls will be managed through a combination of already announced Safe Restart and COVID-19 Recovery Funding, use of reserves, aggressive management of costs, monitoring of revenues and continued advocacy for Federal and Provincial assistance.

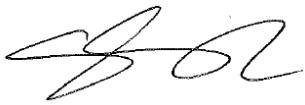
Conclusion

Strong R&RF management and administration are key components of the City's long-term planning strategies and assists the City in achieving sustainability and flexibility while minimizing vulnerability. Planning for future liabilities and providing for a contingency ensures these liabilities and risks can be addressed as required.

Financial Strategies has established an approach of continuous improvement with respect to R&RFs. Policies, procedures and guidelines continue to be developed. Staff will continue to report ongoing activity through the Budget and Business Planning cycle and through the annual R&RF report.

Attachments

Appendix 1: Reserves/Reserve Funds – Year End 2020



Shawn Slack, MBA, Acting Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Carolyn Paton, Manager, Strategic Financial Initiatives

Reserves and Reserve Funds – Year-End 2020 (\$000s)

<u>Reserves and Reserve Funds*</u>	<u>Year End 2019</u>	<u>Contributions</u>	<u>Expenditures</u>	<u>Interest</u>	<u>Year End 2020</u>	<u>Balance Change</u>	<u>% Change Year over Year</u>
Obligatory R&RFs							
Safe Restart Municipal Reserve	0	0	0	0	0	0	0%
Total Safe Restart Municipal Reserve	0	0	0	0	0	0	0%
Contribution – Capital and Maintenance	11,141	283	(0)	434	11,858	717	6%
Contributions-Sidewalks	1,117	(55)	(515)	26	572	(545)	-49%
Contributions-Traffic Signals	4,737	25	(461)	170	4,470	(266)	-6%
Contributions-Tree Planting	7,974	311	(477)	299	8,106	132	2%
Contribution-Paramount Loan Receivable	(5,167)	712	0	0	(4,455)	712	-14%
Parks-Other Developer Contribution	(3,814)	250	25	(144)	(3,683)	131	-3%
Developer Contributions-Trans To 3Rd Pty	459	40	0	18	517	58	13%
Developer Contributions-Bike Lanes	207	6	0	8	221	14	7%
Developer Contributions-LRT Streetscape	2,011	491	0	85	2,587	576	29%
Developer Contribution-Stormwater Reserve	2,337	0	75	92	2,504	166	7%
Developer Contribution-Public Art	443	0	0	17	460	17	4%
Total Developer Contributions	21,444	2,063	(1,354)	1,004	23,157	1,713	8%
Federal Public Transit Reserve Fund	6,664	(852)	(1,456)	217	4,574	(2,090)	-31%
Provincial Gas Tax Reserve Fund	24,331	18,476	(11,865)	669	31,611	7,279	30%
Federal Gas Tax Reserve Fund	6,590	22,584	(20,634)	23	8,564	1,974	30%
Federal Gas Tax Reserve Fund	100,458	18,613	(42,578)	2,813	79,305	(21,153)	-21%
MRT Reserve Fund - Prov	1,982	0	661	84	2,726	744	38%
Provincial Transit Grant Reserve Fund	3,213	0	23	125	3,362	149	5%
MOVE-ONTARIO 2020	12,932	0	59	505	13,497	565	4%
Metrolinx Bikeline Reserve	75	0	0	3	78	3	4%
Total Gas tax Reserve Funds	156,246	58,821	(75,790)	4,440	143,716	(12,529)	-8%
Fire (G)	0	(0)	0	0	0	(0)	-94%
Transit (G)	2,438	(11)	0	95	2,521	83	3%
Library (G)	11,942	0	0	465	12,408	465	4%
Community Centre	6,688	0	0	261	6,949	261	4%
Arenas/Outdoor Ice	12,841	0	0	500	13,341	500	4%
Pools (G)	6,872	0	0	268	7,140	268	4%
Major Storm Improvement Levy (G)	18,606	(0)	0	725	19,331	725	4%
Engineering Other Levy Unallocated	0	(0)	0	0	0	(0)	-99%
Major Watercourses-Unallocated	3,480	0	0	136	3,616	136	4%
Total Lot Levy Reserve Funds	62,868	(12)	0	2,449	65,305	2,437	4%
Stormwater Capital Reserve Fund	29,212	23,618	(9,246)	725	44,310	15,097	52%
Stormwater Pipe Reserve Fund	11,651	7,940	170	491	20,252	8,601	74%
Debt Management RF - Stormwater Capital	(107)	0	0	(4)	(111)	(4)	4%
Total Stormwater Reserve Funds	40,756	31,558	(9,076)	1,212	64,450	23,694	58%
Total Development Charges	103,566	55,200	(34,564)	2,870	127,072	23,506	23%
CIL Parking	4,906	270	0	191	5,367	461	9%
City Centre Off-Street Parking	3,423	257	0	133	3,813	390	11%
Cash in Lieu of Parkland- Open Space	136,077	(137,847)	0	1,770	0	(136,077)	-100%
CIL Parkland	(10,627)	128,947	(48,170)	2,212	72,361	82,989	-781%
CIL Structures	(3,121)	26,213	(617)	377	22,853	25,974	-832%
S. 37 Bonus Zoning	1,969	1,828	(849)	81	3,030	1,061	54%
Total Planning Act Reserves	132,627	19,668	(49,636)	4,766	107,424	(25,202)	-19%
Total Obligatory R&RFs	517,506	167,298	(170,420)	16,740	531,125	13,618	3%

<u>Reserves and Reserve Funds</u>	<u>Year End 2019</u>	<u>Contributions</u>	<u>Expenditures</u>	<u>Interest</u>	<u>Year End 2020</u>	<u>Balance Change</u>	<u>% Change Year over Year</u>
Discretionary R&RFs							
Fiscal Stability Reserve	51,253	3,298	1,202	0	55,752	4,500	9%
Building Permit Revenue Stabilization	18,312	8,484	(130)	0	26,666	8,354	46%
Winter Maintenance Reserve	11,257	504	(2,200)	0	9,561	(1,696)	-15%
Elections Reserve	2,381	600	0	0	2,981	600	25%
Tourism Mississauga Reserve	0	11,511	0	0	11,511	11,511	0%
Reserve for the Arts	1,694	683	(150)	0	2,227	533	31%
Total Operating Reserves	84,896	25,079	(1,278)	0	108,698	23,802	28%
Stormwater Fiscal Stability Reserve	5,442	510	0	0	5,952	510	9%
Total Stormwater Operating Reserve	5,442	510	0	0	5,952	510	9%
Employee Benefits	35,594	690	(3,187)	1,387	34,484	(1,111)	-3%
Insurance	45,891	2,337	(4,047)	1,871	46,052	161	0%
Total Operating Reserve Funds	81,486	3,027	(7,234)	3,258	80,536	(950)	-1%
Mississauga Garden Park Development RF	253	0	0	10	263	10	4%
Mississauga Garden Park Maintenance RF	99	0	0	4	103	4	4%
Benares House Endowment	179	0	0	7	186	7	4%
EDAC (Economic Development Advisory Council)	27	0	(5)	1	24	(4)	-14%
Courtneypark Artificial Turf and Synthetic Track RF	671	82	0	26	779	108	16%
Loyola Artificial Turf Soccer Field and Track RF	900	58	0	35	992	93	10%
Clarkson Park Artif Turf Field & Track	0	0	0	0	0	0	0%
Boeing Airport Mem-Donations	55	0	0	2	57	2	4%
Scarf/Animal Control Donations	230	0	(19)	9	220	(10)	-4%
Donations - Vic Johnston Redevelopment	326	0	(50)	13	288	(37)	-11%
Donations - Stroke Breakers	4	0	0	0	4	0	4%
Aircraft Noise Warning Sign	230	0	0	9	239	9	4%
Enterprise Centre	78	219	(287)	5	16	(63)	-80%
Gymnastics Mississauga Capital Equipment	15	5	0	1	21	6	37%
Main Street Revitalization	327	0	(327)	13	13	(314)	-96%
BraeBen(Britannia Hills) Golf Course Reserve Fur	6	0	0	0	7	0	4%
Municipal Accommodation Tax Tourism	17,517	(8,636)	(1,053)	683	8,510	(9,007)	-51%
Paramount Ticket Surcharge Reserve Fund	211	127	0	8	346	135	64%
LAC- Capital Improvements	0	0	0	0	0	0	0%
LAC - Program Initiatives	0	0	0	0	0	0	0%
Total Other Reserve Funds	21,128	(8,146)	(1,740)	825	12,067	(9,061)	-43%
Capital Reserve Fund	175,673	102,197	(99,249)	8,144	186,765	11,092	6%
Debt Management RF - Tax Capital	6,145	0	2,856	190	9,191	3,046	50%
2009 Special Project Capital Reserve Fund	124	0	0	5	129	5	4%
Emerald Ash Borer	363	5,600	(2,706)	94	3,352	2,988	823%
Energy Rebate RF	651	96	(571)	13	189	(461)	-71%
NW Park Pool RF	5,066	2,177	(2,257)	275	5,261	195	4%
Special Holding RF	3,004	0	0	0	3,004	0	0%
Public Safety Fire Program RF	(179)	8,684	4,005	99	12,608	12,788	-7139%
Total Tax Reserve Funds	190,846	118,754	(97,921)	8,820	220,498	29,653	16%
Total Obligatory R&RFs	383,798	139,223	(108,173)	12,903	427,751		
Total Reserves and Reserve Funds	901,304	306,521	(278,593)	29,643	958,875		

*Excluding accruals and other year-end accounting adjustments.

City of Mississauga Corporate Report



<p>Date: May 14, 2021</p> <p>To: Chair and Members of Budget Committee</p> <p>From: Diana Rusnov, Director, Legislative Services and City Clerk</p>	<p>Originator's files:</p> <hr/> <p>Meeting date: June 21, 2021</p>
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Subject

City of Mississauga Campaign Contribution Rebate Program for 2022 Election

Recommendation

1. That the Corporate Report dated May 14, 2021 from the Director of Legislative Services and City Clerk titled City of Mississauga Campaign Contribution Rebate Program (rebate program) for 2022 Election be received.
2. That the Budget Committee provide direction to staff regarding the rebate formula to be used for the rebate program.
3. That a by-law be established to authorize the formula for the rebate program.
4. That, once a by-law is passed establishing the formula for the rebate program, the appropriate amount of funds be transferred from the Election Reserve 30135 into the Election Cost Centre 22450 to cover the cost of the rebate program going forward.

Background

In 2017, under the authority of section 88.11 of the Municipal Elections Act, 1996 (MEA), By-law 0067-2017 established the rebate program for the 2018 Municipal Election. The rebate program allowed eligible donators who contribute \$25 or more to receive a rebate of 25% percent of their contribution up to a total amount of \$150. Following the 2018 Municipal Election, \$35,700 in rebates was paid out.

At the January 28, 2020 Governance Committee meeting, Elections Administration staff submitted a Corporate Report from the Director of Legislative Services and City Clerk entitled City of Mississauga's 2022 Election Campaign Contribution Rebate Program (Appendix 1). The Governance Committee recommended that the rebate program be updated for the 2022 election to set \$100 as the minimum contribution eligible for a rebate and that a total of 50% of a contribution be eligible for a rebate, however staff were directed to report back on options related to the maximum rebate one contributor could receive. Governance Committee directed staff to report to General Committee on the financial impact of various rebate formulas associated with the rebate program.

At the September 9, 2020 General Committee meeting, staff submitted a Corporate Report from the Director of Legislative Services and City Clerk entitled Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics (Appendix 2). General Committee then requested that the rebate program be referred to a future Budget Committee for consideration.

Comments

Governance Committee proposed that the rebate program be changed for the 2022 election. The preferred formula is as follows:

- Minimum rebate of \$100
- Eligible contributors would be entitled to a rebate of 50% of the total contribution
- The maximum rebate is yet to be determined

As per direction from Governance Committee, staff have applied the preferred rebate formula noted above, to maximum rebate amounts in increments of \$250 (below) to model the potential cost of the rebate program:

Rebate Program Cost Modelling*	
Maximum Rebate per Contributor	Total Rebate to be Paid Out**
\$500	\$86,625
\$750	\$94,230
\$1,000	\$96,168
\$1,250	\$97,017
\$1,500	\$97,192
\$1,750	Maximum rebate reached***
\$2,000	Maximum rebate reached
\$2,250	Maximum rebate reached
\$2,500	Maximum rebate reached

**Table updated from previous report presented at September 9, 2020 General Committee Meeting; Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics - Appendix 4: City of Mississauga Campaign Contribution Rebate Program Rebate Program Options*

***Based on eligible contributions received during the 2018 Municipal Election.*

****This cost modelling is based on the 2018 rebate program formula and eligible contributions received. Because the highest contribution eligible for a rebate in 2018 was \$2,850, there is no scenario where a contributor could receive more than \$1,425 in 2018.*

Financial Impact

The financial impact of changes to the rebate program is dependant on a variety of factors:

- The number of candidates that participate in the program during the 2022 election
- The number of contributions that are eligible for a rebate
- The amounts of the eligible contributions

With the above information in mind, and using the eligible campaign contribution numbers from 2018, staff estimate that changes to the rebate program may cost approximately \$100,000, dependant on the variable notes above.

Funds will be transferred from the Election Reserve 30135 into the Election Cost Centre 22450 to cover the cost of the rebate program going forward.

Conclusion

The rebate program was implemented for the 2018 election at a cost of \$35,700. It is estimated that with the proposed changes the cost of the rebate program may grow to approximately \$100,000 based on 2018 contributions. Staff are seeking direction on the rebate formula to be used for the 2022 Municipal Election. Once approved, staff will prepare a by-law to authorize implementation of the rebate program formula.

Attachments

Appendix 1 - City of Mississauga's 2022 Election Campaign Contribution Rebate Program - January 28, 2020

Appendix 2 - Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics - September 9, 2020



Diana Rusnov, Director, Legislative Services and City Clerk

Prepared by: Gus Mangos, Elections Officer

City of Mississauga

Corporate Report



Date: 1/13/2020

To: Chair and Members of Governance Committee

From: Diana Rusnov, Director, Legislative Services and City Clerk

Originator's files:

Meeting date:
1/28/2020

Subject

City of Mississauga's 2022 Election Campaign Contribution Rebate Program

Recommendation

1. That Governance Committee provide direction to the City Clerk on the following items related to the City of Mississauga's Election Campaign Contribution Rebate Program:
 - a. the percentage amount an eligible contributor can receive as a rebate on their contribution
 - b. the minimum campaign contribution eligible for a rebate; and
 - c. the maximum rebate an eligible contributor can receive on their contribution
2. That any necessary changes be made to the City of Mississauga's Election Campaign Contribution Rebate Program by-law, By-law numbers 0067-2017 and 0063-2018.
3. That the necessary funds be transferred into the Election Reserve to cover the cost of the 2022 Election Campaign Contribution Rebate Program payouts and that the amount required to cover the cost of the program be transferred into the Election Reserve for future General Elections and By-elections until such time that Council adopts a new formula.

Report Highlights

- The City of Mississauga's Election Campaign Contribution Rebate program (rebate program) was established by By-law 0067-2017 (Appendix 1) and By-law 0063-2018 (Appendix 2) ahead of the 2018 Municipal Election.
- The current rebate program rules allow eligible contributors that contribute \$25 or more to receive a rebate of 25% percent of their contribution up to a total amount of \$150.
- The City Clerk is seeking direction on the rebate formula to be used for the rebate program for the 2022 Municipal Election.
- The City Clerk is responding to comments and suggestions received with respect to the administrative processes related to the rebate program.

Background

In 2017, under the authority of section 88.11 of the *Municipal Elections Act, 1996* (MEA), By-law 0067-2017 established the City of Mississauga's Campaign Contribution Rebate Program.

Candidate and contributor eligibility requirements and responsibilities are as follows:

- candidates had to:
 - be running for office of Ward Councillor or Mayor
 - enroll in the rebate program by completing a registration form
 - follow the campaign finance rules in the MEA
 - complete an Contribution Rebate Receipt for each contribution received that was eligible for a rebate
 - provide a copy of the receipt to the contributor
 - retain a copy of the receipt for their campaign records
 - provide a copy of the receipt to the Office of the City Clerk by the deadline noted on the receipt
- contributors had to:
 - be eligible to vote in the 2018 Mississauga Municipal Election
 - be a resident of the City of Mississauga
 - not be a candidate or the spouse or child of a candidate
 - follow the contribution rules in the MEA
 - sign the Contribution Rebate Receipt
 - request their rebate by submitting a copy of their receipt to the Office of the City Clerk in person, via post or via email by the deadline

Following the 2018 Municipal Election, approximately \$36,000 in rebates was paid out to contributors that met the requirements

The following statistics, comments and suggestions have been gathered through the 2018 Municipal Election Candidate Survey related to the rebate program:

Did you participate in the Campaign Contribution Rebate Program?		
Yes	32.43%	12 response total
No	67.57%	25 response total

Do you think the Campaign Contribution Rebate Program improved your ability to raise campaign funds?		
Yes	24.32%	9 response total
No	16.22%	6 response total
I did not participate	59.46%	22 response total

Would you like the City of Mississauga to continue offering the Campaign Contribution Rebate Program?		
Yes	70.27%	26 response total
No	29.73%	11 response total

Comments and suggestions made by survey respondents included:

- eliminating the carbon copy receipts in favour of electronic receipts
- making the process easier
- increasing the rebate amount that a contributor can receive
- making the rebates available through a federal or provincial income tax rebate

Staff took the above comments and suggestions into account when reviewing the rebate program rules and processes.

Comments

Rebate Formulas

Currently the City of Mississauga's rebate program allows rebates of 25% on campaign contributions of \$25 or more up to a total rebate of \$150. The following information has been gathered regarding the rebate formula used in other municipalities:

Municipality and Summary of Eligibility Rules	Minimum Contribution	Rebate Formula	Max. Rebate
Ajax -Limited to residents of the town of Ajax -Cannot be a candidate or the spouse or child of a candidate	\$20	75% of the total contribution	\$225
Markham -Limited to residents of the	\$50	\$50 — \$300: 75% of contribution to a maximum contribution rebate of	\$350

Province of Ontario		<p>\$225</p> <p>\$301 — \$550: \$225 plus 50% of the difference between the total contribution and \$300 to a maximum contribution rebate of \$350</p> <p>\$551 — \$1,200: \$350 rebate</p>	
<p>Mississauga</p> <p>-Limited to residents of the City of Mississauga</p> <p>- Cannot be a candidate or the spouse or child of a candidate</p>	\$25	25% of the total contribution	\$150
<p>Oakville</p> <p>-Limited to residents of the Town of Oakville</p> <p>-A candidate for an office on municipal council or their family member are not eligible to receive a rebate for contributions to that individual candidate's campaign</p>	\$100	50% of the total contribution	\$2,500
<p>Ottawa</p> <p>-Limited to residents of the Province of Ontario</p> <p>-Cannot be a candidate or the candidate's spouse or the candidate's dependent child</p>	\$25.01	<p>\$25.01 — \$100: 50% of the total contribution</p> <p>\$100 or more: \$50 plus 25% of the amount by which the contribution exceeds \$100</p>	\$75
<p>Toronto</p> <p>-Limited to residents of the Province of Ontario</p> <p>-Candidates must file an audited financial statement and a copy of the receipt issued for the contribution and a copy of all campaign expense invoices</p>	\$25.01	<p>Total contributions between \$25.01 and \$300: total contribution amount x 75%</p> <p>Total contributions over \$300 but not more than \$1,000: total contribution amount minus \$300 x 50% + \$225</p> <p>Total contributions over \$1,000: total contribution amount minus \$1,000 x 33 1/3% + \$575</p>	\$1,000
<p>Vaughan</p> <p>-Limited to residents of the City of Vaughan</p>	\$50	The lesser of 75% of the contribution or \$150	\$150

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-Cannot be the candidate or the spouse, sibling, grandparent, parent, child or grandchild of the candidate			
Whitby -Limited to residents of the Town of Whitby	\$25.00	25% of the total contribution	\$150

The following is the total amount municipalities paid out or, would pay out if the deadline for requesting a rebate had passed at the time this report was written:

Municipality	Amount <i>(numbers rounded)</i>
Mississauga	\$35,735
Ajax	\$20,000*
Markham	\$500,000
Oakville	\$100,000
Ottawa	\$100,000*
Toronto	Unavailable**
Vaughan	\$75,000
Whitby	\$7,800

**This number may increase as the deadline for requesting a rebate had not passed when the benchmarking was conducted.*

***2014 payout was \$4,000,000*

When comparing total payouts it's important to consider the impact of eligibility requirements related to residency on the total amount being paid. For example, formulas applied in municipalities where residents of the Province of Ontario are eligible for a rebate may result in a lower payout when applied in the City of Mississauga where the eligibility requirements are limited to residents of the municipality.

Staff are seeking direction from Governance Committee regarding the rebate formula that should be used going forward. The financial impact of the formulas is discussed in the Financial Impact section of this report.

Administrative Processes

As part of the rebate program review process and because of comments and suggestions received, the rebate program administrative procedures are being reviewed. Information related to other municipalities rebate program administrative processes is noted below:

Municipality	Receipt Type	Administrative Process for a Rebate to be Issued
Ajax	Carbon copy receipts	<ul style="list-style-type: none"> -Candidates provide a copy of the receipt to the contributor; and -Candidates retain a copy of the receipt for their records; and -Candidates provide a copy of the receipt to the Clerk's Office
Markham	Carbon copy receipts	<ul style="list-style-type: none"> -Candidates are required to provide a spreadsheet of their contributors when they file their Financial Statement and may be required to produce a copy of the contribution receipt; and -Candidates issue a carbon copy receipt to their contributors; and -Contributors apply for a rebate in person, via mail or via an electronic application receipt
Oakville	Carbon copy receipts	<ul style="list-style-type: none"> -Candidates keep a copy of the receipt; and -Candidates provide a copy of the receipt to the Clerk's Office; and -Candidates return any unused or voided receipts to the Clerk's Office; and -Contributors keep a copy of the receipt; and -Contributors provide a copy of the receipt to the Clerk's Office
Ottawa	Paper copies	<ul style="list-style-type: none"> -Candidates provide a paper copy of the rebate receipt to the Clerk's Office; and -Contributors provide a paper copy of the rebate receipt to the Clerk's Office; and -The two copies must match
Toronto	Uses both a three part hard copy receipt or an electronic receipt	<ul style="list-style-type: none"> -Candidates provide two copies of a completed receipt to their contributor -Candidates submit a copy of the rebate receipt when filing their Financial Statement; and -Contributors keep a copy of the receipt for their records; and -Contributors provide a copy of the receipt to the Clerk's Office
Vaughan	Carbon copy receipts	<ul style="list-style-type: none"> -Candidates provide contributors with two copies of the

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		receipt; and -Contributors submit one copy of the receipt along with a signed application receipt to the Clerk's Office; and -Candidates log their receipt numbers in their electronic financial filing which is checked with the contribution applications
Whitby	Paper form	-Candidates are provided with paper copies of the receipt form; and -Candidates submit all rebate forms to the Clerk's Office

Based on the processes used in other municipalities and the feedback received about the City of Mississauga's rebate program, staff are considering the following changes:

- eliminating the requirement that a contributor must apply for a rebate. This means only candidates would be required to submit the rebate receipt to the Elections Office although under section 88.22(1)(f) candidates would still be required to issue a contribution receipt to the contributor
- once a new Election information management system is procured, working with the vendor to potentially add an electronic rebate program receipts component
- if electronic receipts are possible, staff are considering the continued use of carbon copy receipts in addition to the electronic receipts, so that in instances where candidates need to issue a receipt and do not have access to a computer, they are still able to do so

Financial Impact

The financial impact that changes to the rebate program will have is dependent on a variety of factors. These factors include:

- the number of candidates that participate in the program during the 2022 election
- how many contributions participating candidates receive that are eligible for a rebate
- the amounts of the eligible contributions given to candidates

In the following chart, the rebate formulas used in other municipalities have been applied to the total number of contributions that were eligible for a rebate in the City of Mississauga. This is intended to provide an idea of the potential financial impact changing the rebate formula may have:

Municipality	Minimum Contribution	Formula Applied Based on City of Mississauga Eligibility Criteria	Rebates Payable when applied to the City of Mississauga
Ajax	\$20	75% of the total contribution To a maximum rebate of \$225	\$66,000
Markham	\$50	\$50 — \$300: 75% of contribution to a maximum contribution rebate of \$225 \$301 — \$550: \$225 plus 50% of the difference between the total contribution and \$300 to a maximum contribution rebate of \$350 \$551 — \$1,200: A \$350 contribution rebate is issued To a maximum rebate of \$350	\$90,000
Oakville	\$100	50% of the total contribution To a maximum rebate of \$2,500	\$99,000
Ottawa	\$25.01	\$25.01 – \$100: 50% of the total contribution \$100 or more: \$50 plus 25% of the amount by which the contribution exceeds \$100 To a maximum rebate of \$75	\$24,300
Toronto	\$25.01	Total contributions between \$25.01 and \$300: total contribution amount x 75% Total contributions over \$300 but not more than \$1,000: total contribution amount minus \$300 x 50% + \$225 Total contributions over \$1,000: total contribution amount minus \$1,000 x 33 1/3% + \$575 To a maximum rebate of \$1,000	\$117,600

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Vaughan	\$50	75% of the total contribution to a maximum rebate of \$150	\$47,500
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The final financial impact will be dependent on the rebate formula adopted and the factors noted above.

Conclusion

The Clerk is seeking direction regarding the rebate formula that should be used for the 2022 Municipal Election. Once the formula is approved by Council, the associated by law will be updated accordingly.

Attachments

Appendix 1: By-law 0067-2017 A by-law to Authorize the Implementation of a City of Mississauga Municipal Election Campaign Contribution Rebate Program for the 2018 Municipal Election

Appendix 2: By-law 0063-2018 A Housekeeping by-law to amend the Corporation of the City of Mississauga By-law 0067-2017 being a by-law to authorize the implementation of a City of Mississauga municipal election campaign contribution rebate program for the 2018 Municipal Election



Diana Rusnov, Director, Legislative Services and City Clerk

Prepared by: Gus Mangos, Elections Officer



Appendix 1

THE CORPORATION OF THE CITY OF MISSISSAUGA

BY-LAW NUMBER 0067-2017

A by-law to authorize the implementation of a City of Mississauga
Municipal Election Campaign Contribution Rebate Program for the
2018 Municipal Election

WHEREAS subsection 88.11(1) of the *Municipal Elections Act, 1996*, provides that a municipal council may pass a by-law authorizing the payment of rebates to individuals who make contributions to candidates for office on the municipal council;

AND WHEREAS subsection 88.11(3) of the *Municipal Elections Act 1996*, provides that the by-law enacted according to 88.11(1) shall establish the conditions under which an individual is entitled to a rebate;

AND WHEREAS on February 22, 2017 Council for the Corporation of the City of Mississauga approved General Committee recommendation GC-0051-2017 which recommends the implementation of a Municipal Election Campaign Contribution Rebate Program for the 2018 Mississauga Municipal Election;

NOW THEREFORE the Council of the Corporation of the City of Mississauga hereby ENACTS as follows:

DEFINITIONS

1. For the purposes of this By-law, "Election" shall mean the regular election according to the *Municipal Elections Act, 1996* as amended that takes place in 2018 in the City of Mississauga.

ELIGIBILITY FOR A REBATE

2. Notwithstanding Section 88.15 of the *Municipal Elections Act, 1996*, for the purposes of this By-law, only a contribution of money will be eligible for rebate.
3. In order to qualify for a rebate, an individual who makes a contribution must:
 - (a) reside in the City of Mississauga;
 - (b) be a Canadian citizen;
 - (c) be at least 18 years old;
 - (d) not be prohibited from voting according to subsection 17(3) of the *Municipal Elections Act, 1996*; and
 - (e) contribute between the time the candidate files his or her nomination and the day the candidate's campaign period ends.
4. Notwithstanding Section 3 of this By-law, the following are ineligible for a rebate:
 - (a) a candidate in the Election;
 - (b) any person who contributes to a candidate in the Election where the person contributing is the spouse or child of the candidate; and/or
 - (c) corporations.

APPLICATIONS TO THE CITY CLERK

5. An individual who makes a contribution to a candidate during the Election may apply to the City Clerk for a rebate.
6. Candidates must register for the Municipal Election Campaign Contribution Rebate Program by completing the registration form and agreeing to the terms and conditions of the Municipal Election Campaign Contribution Rebate Program in order for individuals who contribute to the candidate's campaign to be eligible for a rebate.
7. The City Clerk shall establish forms and procedures for the administration of this Municipal Election Campaign Contribution Rebate Program which shall include but not be limited to the timelines for when candidates and contributors shall register with the City Clerk to be eligible for participation in the Municipal Election Campaign Contribution Rebate Program.

ISSUANCE OF A REBATE

8. The City Clerk shall issue a rebate to an individual in accordance with Schedule "A" of this By-law if the following conditions are met:
 - (a) the individual has not been found to be in contravention of the *Municipal Elections Act, 1996*;
 - (b) the candidate to whom the contribution was made has enrolled in the Municipal Election Campaign Contribution Rebate Program with the City Clerk;
 - (c) the candidate to whom the contribution was made has filed all documents and paid any amounts as required under the *Municipal Elections Act, 1996* by the prescribed dates;
 - (d) the City Clerk is satisfied that the receipt for the contribution in question filed by the candidate to whom the contribution was made is bona fide; and
 - (e) the City Clerk is satisfied that the candidate to whom the contribution was made has not contravened the *Municipal Elections Act, 1996*.
9. In addition to section 8 of this By-law, the City Clerk shall issue a rebate:
 - (a) if the candidate to whom the contribution was made files his or her financial statement(s) in accordance with the *Municipal Elections Act, 1996* and if no compliance audit request is received for the candidate to whom the contribution was paid:
 - (i) after the compliance audit request deadline has passed following the primary financial filing deadline; or
 - (ii) if the candidate to whom the contribution was made extends his or her campaign period, after the compliance audit request deadline has passed following the supplementary financial filing deadline.

OR

 - (b) if a compliance audit request is received and:
 - (i) the Election Campaign Finances Committee finds that the candidate was not in contravention of the *Municipal Elections Act, 1996* and no forensic audit is ordered; or
 - (ii) the Election Campaign Finances Committee orders a forensic audit and the auditor finds that the candidate was not in contravention of the *Municipal Elections Act, 1996*.
10. The amount of the rebate shall be calculated as per Schedule "A" attached hereto and forming part of this By-law.
11. The City Clerk may delegate any and all duties available according to this By-law.

ENACTED and PASSED this 24 day of ~~April~~ May, 2017.

APPROVED AS TO FORM City Solicitor MISSISSAUGA			
R. Genoway			
Date	2017	05	15

Bonnie Crombie
MAYOR

Carolyn Chen
CLERK

AMENDED BY BY-LAW	
63-18	

SCHEDULE "A"

CALCULATION OF REBATE

Rebates for contributions to a candidate running for the offices of ward councillor or mayor in the City of Mississauga will be calculated as follows:

1. A minimum contribution of \$25.00 is required to be eligible for a rebate.
2. A contributor shall receive 25% of their total contribution(s) over \$25.00, up to a maximum rebate of \$150.00.
3. An individual who makes multiple contributions over \$25 within the contribution limits of the *Municipal Elections Act, 1996*, may receive a rebate in respect to the total of the contributions, but is not entitled to receive a total rebate amounting to more than the maximum allowable under Schedule "A".
4. If a contributor makes multiple donations of less than the minimum requirement of \$25.00, but the total contribution for the multiple donations is equal to or greater than the \$25.00 minimum, the contributions are ineligible for rebate.



THE CORPORATION OF THE CITY OF MISSISSAUGA

BY-LAW NUMBER 0063-2018

A Housekeeping by-law to amend the Corporation of the City of Mississauga By-law 0067-2017 being a by-law to authorize the implementation of a City of Mississauga municipal election campaign contribution rebate program for the 2018 municipal election

WHEREAS on February 22, 2017, Council for the Corporation of Mississauga approved General Committee recommendation 0051-2017 to implement a municipal election campaign contribution rebate program for the 2018 municipal election based on a minimum contribution of 25 dollars;

AND WHEREAS on May 24, 2017 Council for the Corporation of Mississauga enacted and passed a by-law to authorize the rebate program (the "Rebate By-law");

AND WHEREAS Council wishes to enact a housekeeping by-law to amend the Rebate By-law to clarify the contribution eligibility for the rebate program according to General Committee recommendation 0051-2017;


NOW THEREFORE the Council of The Corporation of the City of Mississauga hereby ENACTS as follows:


THAT By-law 0067-2017 is hereby amended as follows:

1. That section 2 of Schedule "A" is hereby amended by deleting the words "over \$25.00" and replacing it with "of \$25.00 or more".
2. That section 3 of Schedule "A" is hereby amended by deleting the words "over \$25.00" and replacing it with "of \$25.00 or more".

ENACTED AND PASSED this 11 day of April, 2018.

APPROVED AS TO FORM City Solicitor MISSISSAUGA			
L. Gendreau			
Date	2018	04	04


MAYOR


CLERK

City of Mississauga Corporate Report



Date: June 22, 2020

To: Mayor and Members of General Committee

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

Originator's files:

Meeting date:
September 9, 2020

Subject

Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics

Recommendation

1. That the Corporate Report dated June 1, 2020 from the Director of Legislative Services and City Clerk titled *Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics* be received.
2. That Council provide direction to staff regarding the rebate formula to be used for the City of Mississauga's 2022 Election Campaign Contribution Rebate Program.
3. That a by-law be established to authorize the formula for the 2022 City of Mississauga Election Campaign Contribution Rebate Program.
4. That, once a by-law is passed establishing the formula for the City of Mississauga's Election Campaign Contribution Rebate Program, the appropriate amount of funds be transferred into the Election Cost Centre to cover the cost of the City of Mississauga's Election Campaign Contribution Rebate Program going forward.

Report Highlights

- At the January 28, 2020 Governance Committee meeting, the committee requested that staff report to General Committee on the following topics:
 - The financial impact of a new formula for the City of Mississauga's Election Campaign Contribution Rebate Program
 - Statistics related to municipal elections in the Greater Toronto Area and beyond

Background

At the January 28, 2020 Governance Committee meeting, Elections Administration staff submitted three Corporate Reports from the Director of Legislative Services and City Clerk. The first; dated January 13, 2020, was titled *Ranked Ballot Elections – Review of the City of London's Experience* (Appendix 1) the second; dated January 13, 2020 was titled *2018 City of Mississauga Municipal Election Information Overview* (Appendix 2) and the third; also dated January 13, 2020 was titled *City of Mississauga's 2022 Election Campaign Contribution Rebate Program*.

At the meeting, Governance Committee directed staff to report back to General Committee on the following three topics:

- Information related to Ranked Choice Voting (RCV). This information is included in the Corporate Report dated May 1, 2020, titled *Election Administration Information Report: Ranked Choice Voting*
- The financial impact of various rebate formulas associated with the City of Mississauga Election Campaign Finance Rebate Program (rebate program)
- Consolidated statistics related to municipal elections

A separate report has been prepared for Ranked Choice Voting and is included on the July 8, 2020 Council agenda.

Appendix 4 provides detailed information on potential rebate program formulas and Appendix 5 provides consolidated municipal election statistics.

Comments

City of Mississauga's Election Campaign Contribution Rebate Program

Governance Committee recommended that the rebate program be updated for the 2022 election to set \$100 as the minimum contribution eligible for a rebate and that a total of 50% of a contribution be eligible for a rebate, however staff were directed to report back on options related to the maximum rebate one contributor could receive. Appendix 4 of this report provides options for the maximums rebate allowable based on the above noted criteria. Once approved, staff will prepare a by-law to authorize implementation of the rebate program formula.

Consolidated Statistics

At the January 28, 2020 Governance Committee meeting, the committee directed staff to consolidate various statistics found in Corporate Report dated January 13, 2020 from the Director of Legislative Services and City Clerk titled *City of Mississauga Municipal Election Information Overview*. Appendix 5 expands the information originally provided in the January 13, 2020 report.

Financial Impact

The Financial impact of the rebate program is included in Appendix 4 of this report. With the information shown in Appendix 4 in mind, and using the eligible campaign contribution numbers from 2018, staff estimate that changes to the rebate program may cost approximately \$100,000. Once a by-law is passed establishing the formula for the rebate program, approximately \$100,000 will need to be added to the Election Cost Centre (715885-22450) to cover the cost.

Conclusion

The election campaign contribution rebate program was implemented for the 2018 election at a cost of \$35,700. Based on Council's direction to review the option of increasing the amount of possible rebates, it is estimated that with a maximum rebate of \$1500 per contributor the cost of the rebate program would grow to approximately \$100,000 based on 2018 contributions. Staff are seeking direction on the rebate formula to be used for 2022 Municipal Election.

Attachments

Appendix 1: Ranked Ballot Elections – Review of the City of London's Experience

Appendix 2: 2018 City of Mississauga Municipal Election Information Overview

Appendix 3: City of Mississauga's 2022 Election Campaign Contribution Rebate Program

Appendix 4: City of Mississauga Campaign Contribution Rebate Program Rebate Program Options

Appendix 5: Consolidated Statistics



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

Prepared by: Gus Mangos, Elections Officer