



823 RECREATION FACILITIES
24/7, 365 DAYS A YEAR ACCESS TO FIRE
\$8 BILLION INFRASTRUCTURE
SNOW CLEARED FROM 5,210 KM OF ROADS AND 2,204 KM OF SIDEWALKS
POWER SUPPLIED TO 49,234 STREET LIGHTS AND 511 TRAFFIC LIGHTS
244 KM OF BICYCLE LANES AND BOULEVARD MULTI-USE TRAILS
56 KM OF NOISE BARRIERS
223 BRIDGES AND CULVERTS

City Budget and Financial Overview

2013-2016 Business Plan

City of Mississauga, Ontario, Canada



1.3 MILLION LIBRARY ITEMS IN MULTIPLE LANGUAGES AND
GRASS CUT ON 530 SPORTS FIELDS
EQUIPMENT MAINTAINED ON 255 PLAYGROUNDS
23,314 RECREATION PROGRAMS
530 SPORTS FIELDS
511 SIGNALIZED INTERSECTIONS
25 ICE RINKS, 18 POOLS AND 11 COMMUNITY CENTRES
93 TRANSIT ROUTES, 1.3 MILLION HOURS OF SERVICE
102 EVENT DAYS AT CELEBRATION SQUARE AND 505,000
6,700 ACRES OF PARKS AND OPEN SPACES
5,210 KM OF ROADS
RECREATION FACILITIES

Table of Contents

1.0	Introduction	3
2.0	2013 City Budget Overview	10
3.0	Changes to Maintain Current Service Levels	13
4.0	Changes to Operationalize Prior Decisions	20
5.0	New Initiatives and New Revenues	21
6.0	Special Purpose Levies	22
7.0	Capital	23
7.1	Capital Infrastructure Gap	23
7.2	Maintain Capital Infrastructure with Prudent Debt Management	24
7.3	Capital Program Funding Issues	28
7.4	2013 Capital Budget.....	30
7.5	2013 to 2022 Capital Budget Forecast	33
8.0	Staffing Impacts of Proposed Budget.....	35
9.0	City Property Tax Distribution	36
10.0	Conclusion.....	39

1.0 Introduction

The City of Mississauga's proposed 2013-2016 Business Plan and 2013 Budget presents the City's Plan for the next four years. The Business Plan and Budget outlines how and where the City plans to allocate resources to meet service expectations over the next four years and to transition into a major urban city. It focuses primarily on preserving existing service levels and delivering these services in a cost effective manner, as well as providing for some priority infrastructure upgrades, additions and capital maintenance. It balances the increased costs to deliver these services to the community with reasonable tax impacts. The City's Business Plan and Budget is reviewed and updated annually. Every two years a detailed Business Planning process is undertaken. In alternate years the Business Plans are refreshed to adjust for new information and events. The 2013-2016 Business Plan and Budget reflects a full business planning process. The proposed 2013-2016 Business Plan and 2013 Budget has been developed to provide the right services in the most cost effective manner.

The key areas of focus in developing the budget are:

1. Deliver the Right Services;
2. Implement Cost Containment Strategies;
3. Maintain Our Infrastructure; and
4. Advance Our Strategic Vision.

There are many pressures facing the City and impacting both City costs to deliver services and City revenues. The economy is still recovering, with sluggish growth. The City's development related revenues, such as building permits and development applications, have recovered partially from

recession levels but are still below forecasts. Demand for some recreation programs has been reduced, creating revenue pressures. Assessment growth has also been impacted with little growth in 2013. The City is still phasing out reserve fund support brought in during 2010 to offset significant revenue reductions in Transit. The City is also faced with significant cost pressures as utility rates have increased significantly above inflation.

The City has limited funding options – where possible we look for efficiencies and increase user fees. Once these options are exhausted, there remains only a choice between increasing property taxes or reducing services or service levels.

The proposed 2013-2016 Business Plan and 2013 Budget provides a balance between these pressures and meeting the service demands of the community. The Budget is presented in four components: the cost to Maintain Current Service Levels; the cost to Operationalize Prior Decisions; the cost to implement New Initiatives and New Revenues; and provisions for Special Purpose Levies to address cost pressures for community needs that are beyond normal service delivery. The special purpose levies provide funding to protect City owned ash trees against Emerald Ash Borer and to provide sustainable funding for the City's Infrastructure. Below is a brief overview of each of the four components of the Budget.

Maintaining Current Service Levels

The City aims to keep cost increases to maintain current service levels in line with inflation. Each year, City staff are challenged to reduce costs by identifying efficiencies and streamlining processes through continuous improvement

while maintaining service levels. This year, staff has identified almost six million dollars in savings which has the impact of reducing the City taxation rate by 1.7%.

Operationalizing Past Decisions

To ensure the growth of services are in line with resident expectations and needs, adequate funding is required to operationalize prior decisions. These are the costs associated with new initiatives or completed capital projects from the previous year. An example would be paying the operating costs for a full year for a facility that was only in operation for a half year in the previous year.

New Initiatives and Revenues

In this budget, proposals for new initiatives in 2013 are primarily focused on expanding transit service. Revenue increases are proposed to offset costs for some new services or for existing services to improve cost recovery rates.

Special Purpose Levies

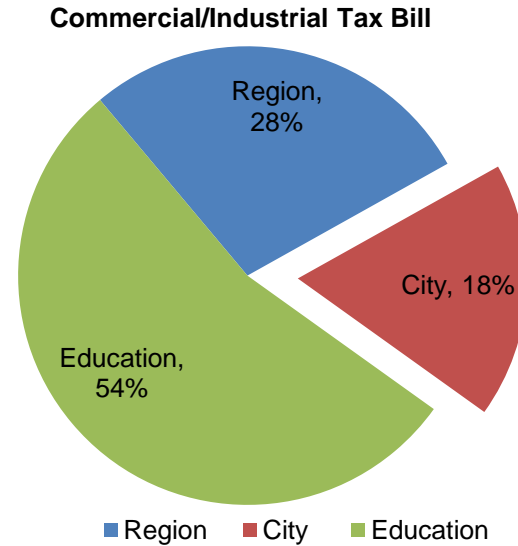
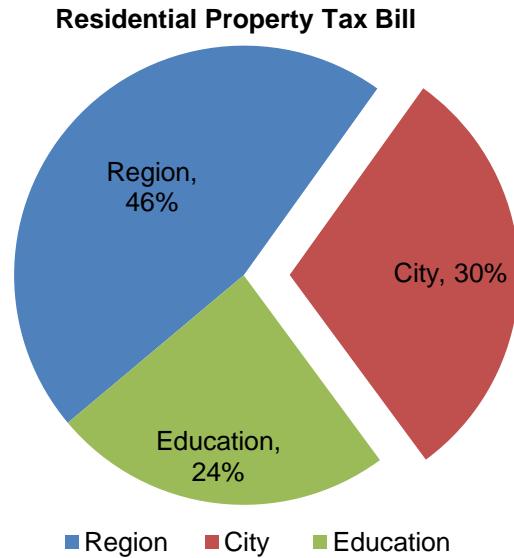
The invasive Emerald Ash Borer is threatening ash trees in all Southern Ontario municipalities. To protect, preserve and when necessary, replant City owned ash trees, the City is implementing a Special Purpose Levy over the next 9 to 10 years to fund the Emerald Ash Borer program to maintain the tree canopy of Mississauga. Another Special Purpose Levy is required to maintain the eight billion dollar capital infrastructure owned and sustained by the City. A Capital Infrastructure and Debt Repayment Levy will be required in each of the next ten years to support and ensure that the

City is maintaining our infrastructure in a good state of repair. This approach balances the pay as you go philosophy with prudent borrowing within reasonable limits as outlined in the City's debt policy.

Property Tax Bill

In terms of total taxes paid by an individual or business in Canada (including sales, income and all other taxes), municipalities receive a much smaller share than both the Provincial and Federal governments. For example, Ontario municipalities receive only 11 cents of every tax dollar raised in Ontario, yet own 65% of the capital infrastructure. The Provincial and Federal governments receive 34 cents and 55 cents and own 32% and 3.2% of the capital infrastructure, respectively. The property tax bill provides funding for services provided by three government organizations – City of Mississauga, the Region of Peel and the Province of Ontario for Ministry of Education. The property taxpayer is impacted by the decisions of all three bodies, and all three make up the total change in the property tax bill. The City's Business Plan and Budget only discusses the change in the City portion of the tax bill which is 30% of the residential tax bill and 18% of the non-residential tax bill, as shown in the following graphs. However, in order for taxpayers to more easily understand the impact of the City's budget on their taxes, we calculate the impact on the total tax bill. Expressing the change in this way also makes it easier to compare to other large, single tier cities such as Toronto, Ottawa, Hamilton and London.

Distribution of the Property Tax Bill



2013 Budget Process

The proposed 2013 Budget is the result of an extensive process undertaken by staff. Throughout the spring Service Areas prepared their 2013-2016 Business Plans. These plans were reviewed, revised and approved by the Leadership Team. The Budget provides the resources to implement the first year of the Business Plan. Service areas prepared their operating and capital budgets through June to mid-August. Budget submissions were reviewed by the Leadership Team through September and October and the proposed budget was finalized for Council review. The process for Council review of the budget is set out below. All

Budget Committee meetings are open to the Public and will be broadcast by Rogers TV.

- Distribution of the Budget Document;
 - November 19, 2012.
- Presentation of Budget Overview;
 - November 26, 2012 Budget Committee.
- Service Area Budget Presentations;
 - November 26 and 27, 2012.
- City Public Open House;
 - November 27, 2012.

- Budget Committee Deliberations; and
 - December 3/4/5, 2012 Budget Committee.
- Council Approval.
 - December 12, 2012.

Business Plan and Budget Document

The overall City Business Plan is a consolidation of detailed Business Plans for each Service Area, identifying the resources to maintain service levels and proposed investments in strategic initiatives and the associated investment of tax dollars, in a transparent manner. The Business Plan and Budget document has been condensed into one volume by incorporating the previous Business Plan and Budget Volume 2 material into the appendices of each Service Area Business Plan. The budget book contains the City Business Plan, the City Budget and Financial Overview, each of the Service Area's detailed Business Plans, information on Reserves and Reserve Funds, Financial Policies and a Glossary.

City Services

The City of Mississauga delivers valued and essential services to our residents. These are services that are used every day by our residents. The City owns and maintains eight billion dollars in infrastructure – this includes buildings, parks, playground equipment, buses, roads, sidewalks and many other items.

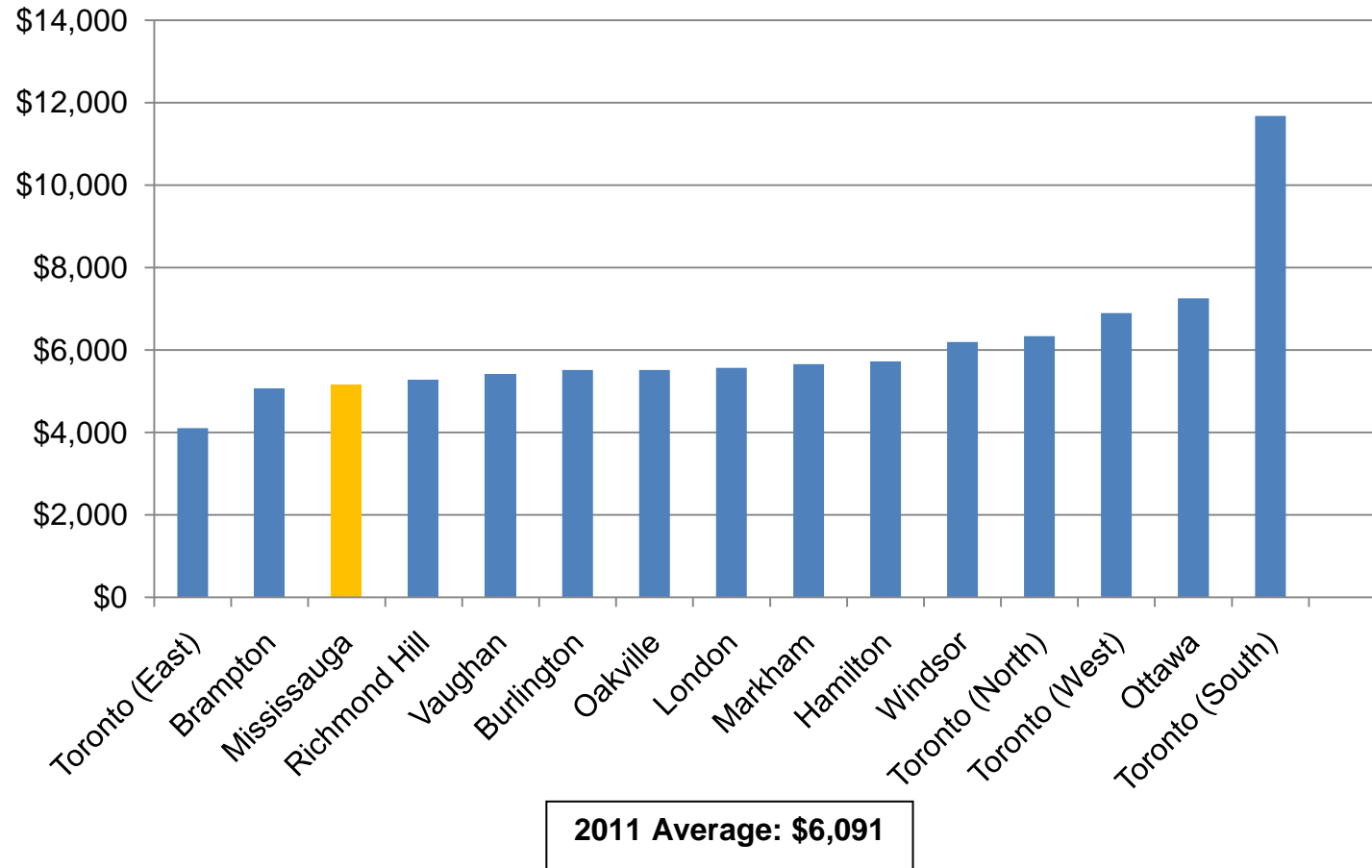
The average house in Mississauga in 2012 had a value of \$451,000 before the 2012 reassessment. In 2012 this average home paid \$1,285 in City taxes. The major services received and the total annual amount paid per home for each are described below:

- Fire & Emergency Services - \$285
 - 24 hours a day, seven days per week availability 365 days a year;
 - responded to 25,757 calls in 2011 with the 90th percentile total response time of seven minutes, 26 seconds for the first arriving truck on scene ; and
 - Over 43% of calls are medically related.
- Roads, Storm Drainage and Watercourses- \$220
 - Snow cleared from 5,210 kilometres of roads & 2,650 kilometres of sidewalks;
 - Power supplied to 49,234 street lights & 511 traffic lights;
 - 56 kilometres of noise barriers; and
 - 2,000 kilometres of storm sewers.
- Transit - \$171
 - 3rd largest municipal transit system in Ontario;
 - 93 routes serving 3,850 bus stops;
 - 1.3 million hours of service with over 49 million passenger boarding; and
 - 100% fully accessible MiWay buses.
- Parks and Forestry - \$97
 - Care of over one million City owned trees;
 - Operation and maintenance of 10 municipal owned cemeteries, two of which are active;
 - Equipment maintenance of 258 playgrounds;
 - Maintenance of over 530 sports fields (soccer, baseball, cricket, etc); and

-
- 6,700 acres of parkland maintained, including 522 parks and 225 kilometres of park trails and pathways.
 - Libraries - \$81
 - 18 libraries, providing 54,350 hours of service;
 - 1.3 million items in collection (multiple languages & formats); and
 - 443 public computer stations, and free wireless internet access.
 - Recreation - \$64
 - 23,300 recreation programs with two million recreation services hours;
 - 11 major Recreation Facilities; and
 - Programs run at 25 ice rinks and 18 pools.

City Tax Rate Is Very Competitive

The following chart provides a comparison of 2011 taxes for a four bedroom home to various municipalities, primarily from the GTA. The comparison is for the total property tax bill, including both upper and lower tier municipal responsibilities and education. Mississauga's taxes are among the lowest.



The following table presents the total tax levy in 2011 on a per capita basis. The total tax levy includes upper and lower tier responsibilities and education. This table provides a comparison of the total property tax burden by resident. It does not show the tax levy raised on commercial and industrial properties. Mississauga is among the lowest in comparison to other major southern Ontario municipalities and is well below the average for Ontario municipalities.

The information in these two charts is from the BMA Management annual Municipal Study database which allows for the comparison of various municipal property tax related benchmarks as an indicator of the value for money in the current level of services provided by the City.

Municipality	Per Capita
Vaughan	\$1,432
Oakville	\$1,429
Windsor	\$1,412
Ottawa	\$1,388
Toronto	\$1,316
Hamilton	\$1,298
London	\$1,222
Burlington	\$1,209
Richmond Hill	\$1,153
Brampton	\$1,098
Mississauga	\$1,080
Markham	\$1,079
Average	\$1,260

2.0 2013 City Budget Overview

The proposed budget prepared by staff is comprised of four distinct components:

Costs to maintain current service levels;

Costs to operationalize prior decisions that were implemented during the 2012 Budget;

New initiatives and new revenues that staff recommend for 2013; and

Special Purpose Levies. This includes the Emerald Ash Borer Management Plan levy to preserve and replant the City owned trees affected by the disease and the Capital Infrastructure and Debt Repayment Levy to support the 2013-2022 Capital Forecasts.

Increases in costs to maintain current services levels totalling \$10.4 million have been held in line with overall general inflation. This is a significant accomplishment considering the many uncontrollable cost pressures on the City's Budget. To accomplish this City staff identified efficiencies and cost savings of just under six million dollars, equivalent to 1.7% reduction in tax levy requirements.

The cost to operationalize prior decisions totals \$1.3 million, primarily due to Transit service expansion in 2012. New Initiatives, partially offset by New Revenues, cost \$2.9 million and are also primarily for Transit expansion.

Staff is also proposing two Special Purpose Levies. The first provides for the Emerald Ash Borer Management Plan that will cost \$5.6 million in each of the next 10 years to preserve and replant trees affected by the insect. The second provides for an annual incremental Capital Infrastructure and Debt Repayment Levy of 2% which equals \$6.9 million in

2013. It will provide the financial support needed to maintain the City's capital infrastructure into the future as it ages and deteriorates. The total proposed budget has an impact of 2.4% on the total residential property tax bill and 1.4% on the commercial/industrial tax bill and forecast for 2014 to 2016.

The following tables summarize the proposed 2013 Budget. The impact on the City's tax rate and on the total property tax bill is shown on the next page.

Description (\$ Millions)	2013	% Change	2014	2015	2016
Prior Year Budget	345.4		372.5	395.3	419.5
Changes to Maintain Current Service Levels	10.4	3.0%	10.6	10.5	11.7
Changes to Operationalize Prior Decisions	1.3	0.4%	(0.4)	0.3	0.3
Total Changes to Maintain Current Service Levels and Operationalize Prior Decisions	11.6	3.4%	10.1	10.8	12.0
New Initiatives	3.0	0.9%	5.5	5.8	3.2
New Revenues	(0.1)	0.0%	(0.1)	0.0	0.0
Proposed Budget Excluding Special Purpose Levies	360.0	4.2%	388.0	411.9	434.6

Special Purpose Levies					
Emerald Ash Borer Management Plan	5.6	1.6%	0.0	0.0	0.0
Capital Infrastructure Levy and Debt Repayment Levy	6.9	2.0%	7.3	7.6	8.0
Impact on Total Residential Tax Bill		2.4%			
Impact on Total Commercial Tax Bill		1.4%			

Note: Tax Rate Impact of 0.3% from Assessment Growth in 2014 to 2016 has no direct cost impact and is not reflected on the chart for those years.

Overall commercial/industrial rates are lower than residential rates as commercial/industrial pay a much higher proportion of their taxes from educational tax increases which are expected to have no increase. The City tax increase is the same for both but the proportions are different.

Impact on Property Tax Bill

The Region of Peel is in the process of finalizing their budget and the final tax rate is not known yet. However, based on their 2012 budget forecast, Peel Region has a forecasted 2013 tax rate increase of 0.5% for the proposed operating budget and an additional 1% for the Region's Infrastructure Levy. The Region's forecasted 1.5% increase impacts the residential tax bill by 0.5% which is reflected in the table below.

No increase is assumed in the Education tax rate as has been the case for the last 14 years. Combining these components with the City's tax rate will result in the total impact on a City of Mississauga resident's tax bill of 3.1%. Of the 3.1% residential increase, only 1.5% is for ongoing operations and new initiatives. The Emerald Ash Borer Management Plan requires 0.5% funding to preserve and replant trees. Essential funding to support both the City and Region's capital forecasts and to help address infrastructure needs has 1.1% impact. Without infrastructure levies, the condition of the City's and the Region's infrastructure will deteriorate significantly. For a commercial/industrial taxpayer the impact on the total tax bill is 1.8%. Overall commercial/industrial rates are lower as they pay much higher educational taxes as illustrated in an earlier chart.

Impact on Residential Tax Bill

	City	Region	Education	Total
Required to Fund Ongoing Operations	1.3%	0.2%	0.0%	1.5%
Emerald Ash Borer Management Plan	0.5%	0.0%	0.0%	0.5%
Capital Infrastructure and Debt Repayment Levy	0.6%	0.5%	0.0%	1.1%
Total	2.4%	0.7%	0.0%	3.1%

Impact on Commercial/Industrial Tax Bill

	City	Region	Education	Total
Required to Fund Ongoing Operations	0.8%	0.1%	0.0%	0.9%
Emerald Ash Borer Management Plan	0.3%	0.0%	0.0%	0.3%
Capital Infrastructure and Debt Repayment Levy	0.4%	0.3%	0.0%	0.6%
Total	1.4%	0.4%	0.0%	1.8%

3.0 Changes to Maintain Current Service Levels

The cost to deliver current service levels requires an increase of \$10.4 million. The following table sets out the main drivers of the increased cost to maintain current service levels.

Description	2013 (\$ Millions)
Increases/(Decreases) to Maintain Current Service Levels	
Labour and Benefits	14.5
Other Cost Increases	9.8
Efficiencies and Cost Savings	(5.9)
Current Revenue Changes	(8.0)
Total Changes to Maintain Current Service Levels	10.4

Labour costs reflect economic adjustments for both union and non-union staff, based on recent market surveys and labour settlements. They are equivalent to the labour increases included in the Region of Peel’s Budget as Council’s have asked staff to ensure that all four municipalities in Peel are aligned on this issue. This maintains the City’s philosophy that all staff must be treated equitably. Labour costs also include pressures due to a 14% increase in the amount of OMERS contributions for all staff except fire staff (contributions are based on a percentage of gross income and have increased from 12.8% to 14.6% on earnings over the Canadian Pension Plan earnings limit), as well as pressures from other statutory benefits. Because the

OMERS pension plan is cost shared 50/50, these pressures also impact staff with an equivalent increase in their deductions.

As with previous years, the total labour budget also includes over five million dollars in provisions for gapping savings. The total budget for staffing has been reduced by this amount recognizing that there will be some savings as a result of staff vacancies and turnover during the year.

There are significant pressures on other costs increases to deliver existing services. Many of these pressures are beyond the control of the City.

- Transit maintenance costs for “smart” bus related information technology systems and bus maintenance have increased by \$1.4 million on a combined budget of \$9.2 million;
- Utility prices require an increase of \$0.8 million, on a budget of \$14.9 million or a 5% increase. Street lighting utility savings of \$0.5 million on a budget of five million dollars offset some of the cost increases;
- Winter maintenance contract and operating material increases are projected at \$0.8 million on a budget of just under \$20 million;
- Engineering and Works contracts are expected to increase by \$0.8 million on a budget of \$14.5 million;
- Employee benefits costs for retirees have increased by \$0.8 million on a budget of \$0.9 million, primarily due to Fire and Emergency Services benefits that are in the current union agreements;
- Diesel fuel volumes have increased resulting in an increase of \$0.6 million on a budget of \$17.5 million in Transit and Roads, Storm Drainage and Watercourses;

-
- Sick leave payments have increased by \$0.5 million on a budget of \$0.5 million. This increase is fully offset by a transfer from reserves so that there is no impact on the tax increase. The benefit cost is entirely due to increase in use of benefits provided under Fire and Emergency Services collective agreements; and
 - Increasing claims volume and higher insurance premiums have increased by \$2.3 million on a budget of \$7.4 million. These claims are mostly offset by a transfer from the insurance fund reserve and have little impact on the tax rate.

For 2013, City staff was given the challenge of removing inefficiencies and streamlining processes through continuous improvement while maintaining service levels. A target of 1% of gross expenditures was set. As a result, staff identified almost six million dollars in savings which has the impact of reducing the City taxation rate by 1.7%. These savings were implemented in all service areas of the City. Transit reduced costs by \$1.4 million dollars in areas of staffing, route rationalization, communication costs for the iBus technology, marketing budgets and other minor changes. The street lighting LED retrofit program which is anticipated to commence in late 2012 and completed by late 2014 will result in significant energy savings of \$0.5 million in 2013 and more in future years. Library reduced \$0.4 million by implementing measures to reduce six full time equivalent staffing positions. Various initiatives in all other service areas resulted in an additional savings of \$3.6 million.

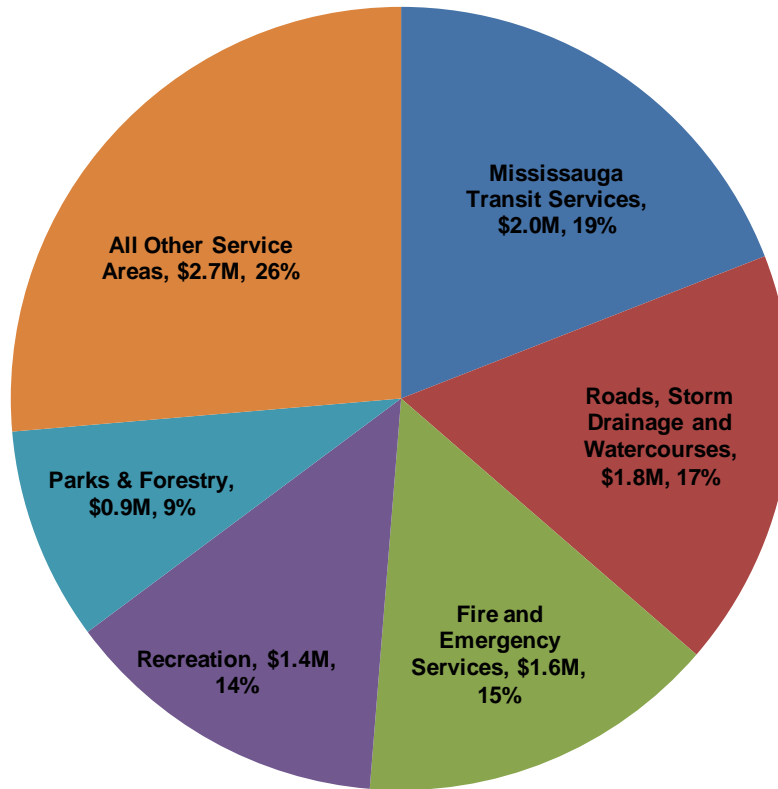
Current revenues have increased by eight million dollars. Fees and user charges generate revenue to support

services which provide benefits to specific individuals and organizations, rather than all residents. Ensuring fees and user charges increase to offset cost increases reduces pressure on the City's tax levy requirements and reliance on property taxes for these services. If fees do not increase to cover cost increases, tax support for the program or service must increase. The increase includes an expected Transit revenue increase of \$2.9 million. This Transit revenue increase is a combined result of growth in ridership, fare increases, advertising revenue increase offset by a planned reduction of a draw down from the Provincial Gas Tax Reserve Fund. In addition, we are anticipating an Enersource dividend increase by \$1.3 million from nine million dollars to \$10.3 million and another increase of \$1.3 million in the Payment in Lieu of Taxes from \$24.6 million to \$25.9 million. The increase for Payment in Lieu of Taxes is primarily due to higher Greater Toronto Airport Authority payments.

Appendices 1A to 1D provides the costs to maintain current service levels by service area.

The following pie chart presents a breakdown of the \$10.4 million increased cost to maintain current service levels by service area. Five service areas account for 74% of the increase in the cost to maintain current service levels – Mississauga Transit; Roads, Storm Drainage and Watercourses; Fire and Emergency Services; Recreation; and Parks & Forestry. Details can be found in Appendix 1A of this section with much greater detail available in Appendix 1 of each Service Area’s Business Plan.

Distribution of Cost Increases to Maintain Existing Services by Service Area



Total Cost Increases \$10.4 Million

The following provides an overview of the cost increases by service areas:

Mississauga Transit

The increased costs to maintain current service levels in Transit are primarily due to labour cost increases of \$4.2 million resulting from union contract settlements and non-union labour adjustments and other cost increases of \$2.1 million. Other cost increases include “smart” bus related information technology support, diesel fuel volume increase, various other vehicle related maintenance costs and other increases. To offset increases in the Transit budget, efficiencies and cost savings of \$1.4 million have been identified in this budget. Savings are derived from reduced labour, reductions in various maintenance budgets, route rationalization to reduce and cancel specific routes, reduced communication costs for the iBus technology, reduction in MiWay related marketing and other minor changes.

Farebox revenue is expected to increase by 5.9 million dollars due to fare increases, ridership growth increases realized in 2012 which have been reflected in the 2013 budget. There is also a \$0.4 million of increase in transit advertising contract revenue. These increases are partially offset by a planned \$3.5 million reduction in the transfer from the Provincial Gas Tax reserve fund. In 2010, the transfer from the Gas Tax Reserve was increased above the annual gas tax revenue received from the Province to offset the significant reduction in revenue from the economic downturn. Utilizing Provincial Gas Tax funding in excess of the annual receipts from the Province is not sustainable. Therefore the excess funding is gradually being phased. This adjustment creates a pressure of \$3.5 million in 2013. The phase out will be completed in 2015. Please see chart on next page.

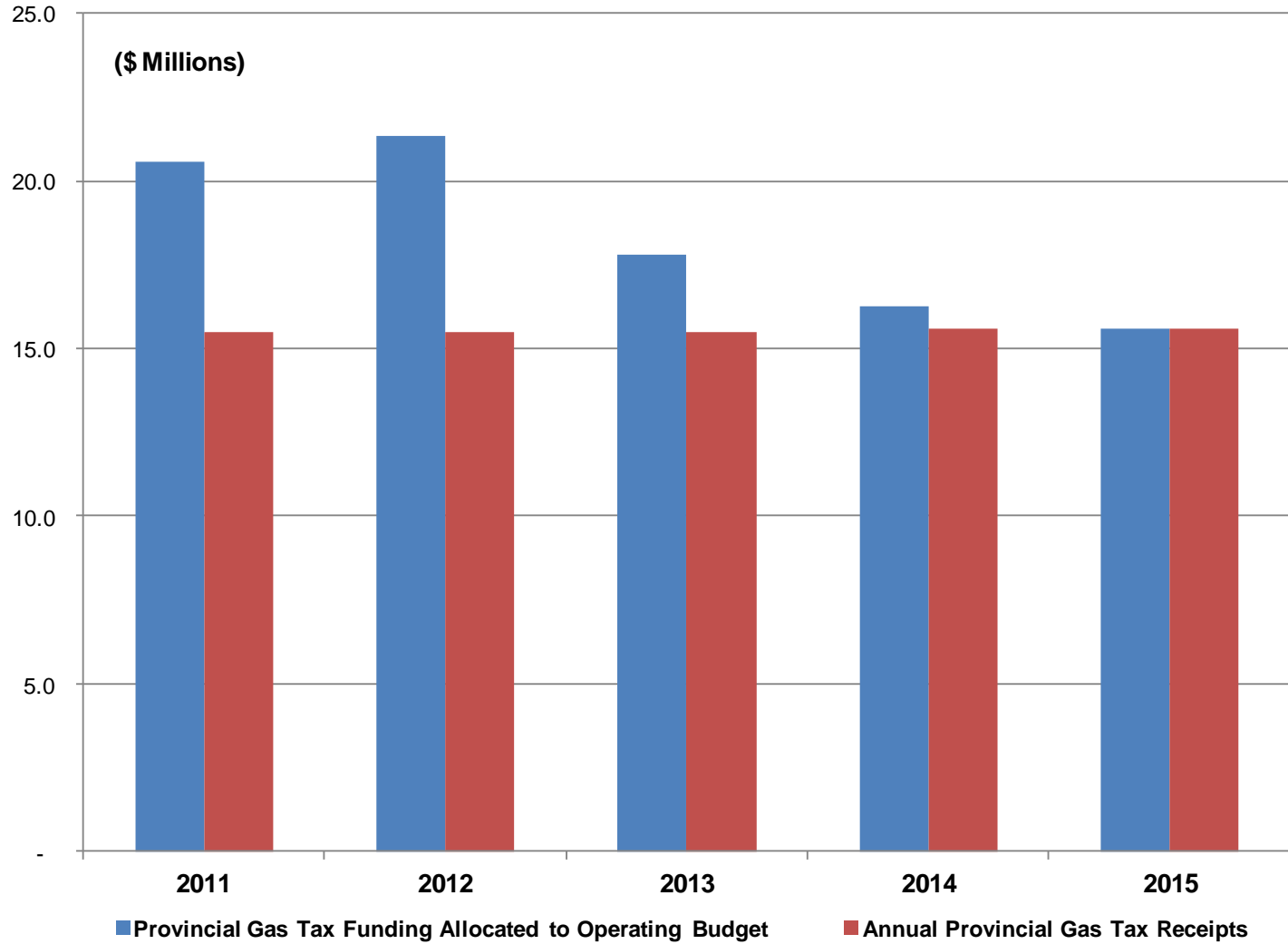
Roads, Storm Drainage and Watercourses

The Roads, Storm Drainage and Watercourses budget for maintaining current service levels is increasing by \$1.8 million. The pressure on the budget to maintain existing service levels includes increased costs for winter maintenance contracts and materials, increased engineering and works programs contract costs, increased fuel costs and labour. Staff has identified savings of over one million dollars in hydro costs over the next several years related to the street lighting LED Retrofit project which is commencing in late 2012 and is slated for completion in late 2014. This project will result in significant ongoing annual energy savings which will fund the capital costs of retrofitting the street lights. Additional savings include reduced maintenance costs, lease costs and clothing and tool allowance costs.

Fire and Emergency Services

The Fire and Emergency Services budget is the next largest driver of the cost increases required to maintain current service levels with a proposed increase of \$1.6 million. The Fire budget is close to 97% labour, therefore the largest pressure in this service area is labour costs. The collective agreement for Fire expired at the end of 2010 and collective bargaining is currently underway. Fire and Emergency Services identified 1% efficiencies through labour savings by eliminating one staff in communication and by increasing the budget provision for labour gapping.

Comparison of Provincial Gas Tax Funding Allocated to Operating Budget and Annual Provincial Gas Tax Receipts



Recreation

The Recreation Services Budget requires an increase of \$1.4 million primarily for utilities and labour. Savings from the elimination of three full time positions, efficiencies through proactive management of facility maintenance, part time administration efficiencies and aquatic operations efficiencies has resulted in savings of \$0.8 million.

Parks and Forestry

The Parks and Forestry budget includes an increase of \$0.9 million primarily for utilities, labour and fuel costs. Savings of \$0.4 million relate to the Parks and Recreation organizational review, reduced lease costs at the 201 City Center Drive facility, bringing cemetery maintenance in house, and other miscellaneous savings.

Other

The remaining service areas of Mississauga Library, Land Development Services, Legislative Services, Arts and Culture, Regulatory Services, Facilities and Property Management, Strategic Policy, Information Technology, Business Services, Council and Financial Transactions account for an increase of \$2.7 million in the proposed 2013 Budget to maintain current service levels. The increase in these areas is primarily due to inflation related cost increases.

Summary of Cost to Maintain Current Service Levels

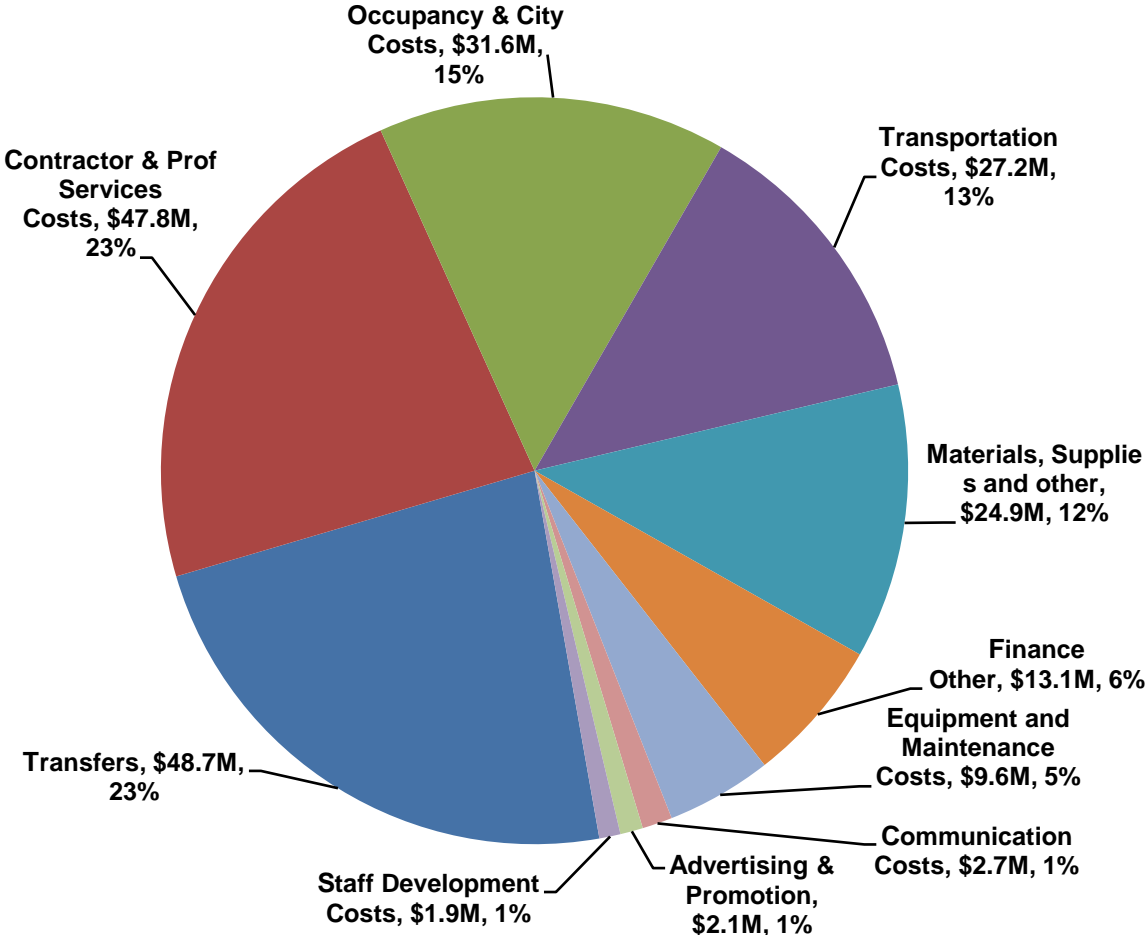
The City's Budget to maintain current service levels represents an increase in the City tax levy of 3%, within the range of inflation as measured by CPI and the Construction price index. Comparing the increase in the City's Budget only to CPI is not a valid comparison as the City's "basket of goods" is different than those measured by CPI. The construction price index is more relevant for municipal

comparisons. Many of the materials, supplies and contracts that the City purchases are driven by construction related price increases. A pie chart on the next page shows the breakdown of all operating costs in 2013 excluding direct City labour costs. The current CPI increase is 1.8% and the increase in the construction price index is 3.4%.

The Budget to Maintain Current Service levels:

- Maintains all the valued City Services;
- Provides for significant cost pressures associated with ongoing operations; and
- Results in a City property tax levy increase of 3% and a resulting property tax increase of \$8.51 per \$100,000 residential assessment.

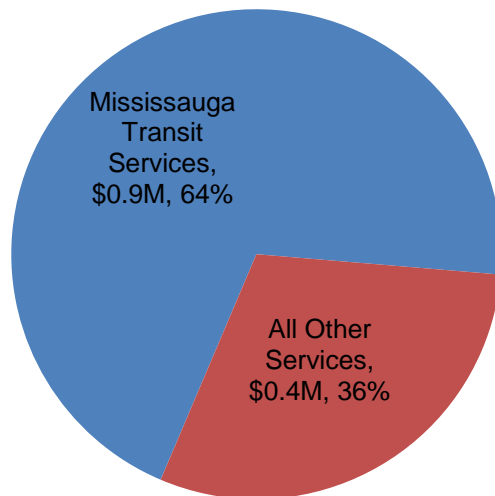
Other Operating Costs 2013, \$210 Million



4.0 Changes to Operationalize Prior Decisions

New Initiatives approved in the 2012 Budget and started part way through the year and capital projects completed during 2012 require increased costs in 2013. These increases provide for a full year of costs related to new initiatives and the operating costs of new capital facilities. Examples include paying the full year cost of a Transit employee hired during 2012 or the costs of maintaining a new park recently completed. The following pie chart presents a breakdown of the \$1.3 million increased cost to operationalize prior operating decisions by service area.

Cost of Operationalizing Prior Decisions



Total Cost \$1.3 Million

Mississauga Transit accounts for 64% of the increase due to the annualization of transit service improvements initiated in 2012. This includes the full year costs for transit workers, diesel fuel and other maintenance costs to provide the expanded service. The main costs in other service areas include annualization of costs for new service initiatives in Fire and Emergency Services, Parks and Forestry. Parkland growth in Parks and Forestry incorporates the costs of maintaining newly developed and redeveloped parkland. Appendix 1A identifies the costs to Operationalize Prior Decisions by service area in 2013.

Summary of Cost to Operationalize Prior Decisions

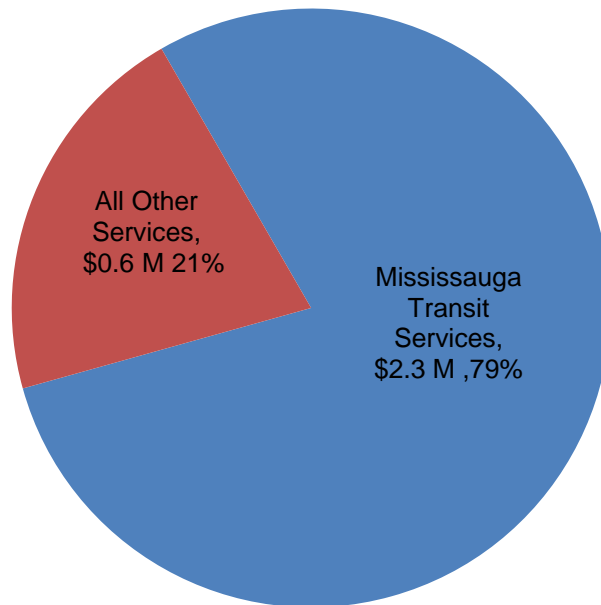
The City's Budget to Operationalize Prior Decisions represents a 0.4% increase in the City's tax levy requirements. The budget to Operationalize Prior Decisions:

- Provides for the annualization of labour and ongoing costs for new initiatives approved in the previous year;
- Provides for the operating impact of new capital projects completed in previous years; and
- Results in a property tax increase of \$1.07 per \$100,000 of residential assessment.

5.0 New Initiatives and New Revenues

The proposed 2013 – 2016 Business Plan and Budget includes 47 New Initiatives and New Revenues. The proposed 2013 Budget includes three million dollars for 16 proposed New Initiatives and (\$0.1) million for New Revenues. The following chart shows that 79% of the proposed budget for new initiatives, net of new revenues, is for expansion of Mississauga Transit service. Appendix 1A identifies New Initiatives and New Revenues by services area in 2013.

Cost of New Initiatives and New Revenues



Total Cost \$2.9 Million

Mississauga Transit initiatives include:

An increase of 26,800 service hours to reduce transit service congestion and overcrowding;

1% Service Growth or 13,400 service hours to provide enhanced peak hour and midday services; and

Bus Rapid Transit Operations and maintenance, including an increase of 27,800 service hours, to provide extended midday and weekend service on routes 107 and 109 when the initial segment from the City Centre to Dixie opens in the fall of 2013.

Other New Initiatives and New Revenues include:

A mobility feasibility study;

Boulevard weed control maintenance;

Environmental and real estate legal support;

- Grants to support culture groups;

Communications master plan implementation;

Environmental management of city owned property; and

New Revenue from downtown paid parking.

New Initiatives and New Revenues result in an increase in the City's property tax increase of \$2.42 per 100,000 of residential assessment.

6.0 Special Purpose Levies

The previous sections dealt with the costs to deliver the services the City provides on a daily basis to its residents and businesses. In addition to the pressures to provide these services the City is faced with two very significant issues outlined below that drive special funding requirements over and above normal budget pressures. To address these issues the budget includes two special purpose levies.

Emerald Ash Borer Management Plan

Emerald Ash Borer (EAB) is a highly destructive pest found exclusively in ash trees that has the potential to infest and kill all 116,000 City owned ash trees. All southern Ontario municipalities are faced with developing strategies and plans to protect and replace municipal owned ash trees. If not dealt with, there will be a significant decline in the tree canopy in Southern Ontario. It is estimated that the majority of ash trees within the City will be infested with EAB over the next ten years. Staff are recommending that an active approach costing \$51 million over the next ten years be undertaken. This will allow the City to preserve a percentage of City owned ash trees, along with removing and replacing ash trees that would not be suitable candidates for treatment.

No provision has been made in previous budgets for an issue on this scale, and therefore this is a significant new pressure that requires funding. To provide this funding the City is proposing a Special Purpose levy of \$5.6 million each year for the next 9 to 10 years. This special purpose levy will have an impact of 1.6% on the City's tax levy requirements in 2013 and a tax bill impact of \$4.62 per \$100,000 of Residential Assessment.

Capital Infrastructure and Debt Repayment Levy

The 2013-2016 Business Plan and 2013 Budget recommends inclusion of a Special Purpose Levy of 2% on the City Tax Levy requirements for Capital Infrastructure and Debt Repayment. Out of the 2% Special Purpose Levy, 1% is allocated to increase the transfer from Operating to Capital to increase pay as you go capital funding. The other 1% is dedicated to debt repayment for principal and interest payments for the \$50.5 million in capital funds to be borrowed in 2013. Of the \$50.5 million to be debentured, \$21.0 million was committed through the 2012 Capital budget and \$29.5 million is for 2013 Capital requirements. The debenture needs identified for 2012 have been postponed due to a delay in spending and therefore the funds have not yet been required. Reducing the capital infrastructure and debt repayment levy from 2% to 0% would reduce capital spending by \$54.0 million in 2013 or 39% of the \$137.5 million proposed budget, and significantly affect the condition of the City's infrastructure in the future. The capital infrastructure and debt repayment levy will result in a property tax increase of \$5.70 per \$100,000 of residential assessment.

Summary

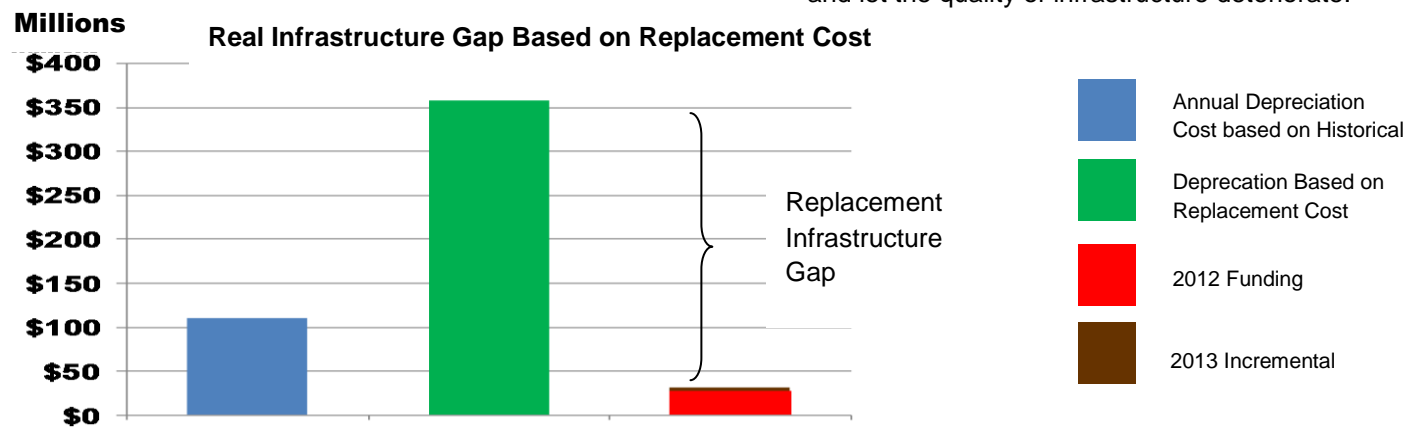
The City's 2013 Business Plan will have a total budget increase of \$27.1 million compared with the 2012 approved budget. The \$27.1 million is comprised of \$10.4 million or 3% for maintaining current service levels, \$1.3 million or 0.4% for operationalizing prior decisions, \$2.9 million or 0.9% for new initiatives and new revenues that will be implemented in 2013, \$5.6 million or 1.6% to manage the trees affected by the Emerald Ash Borer, and \$6.9 million or 2% to fund the capital infrastructure needs of the City and debt repayment for both principal and interest.

7.0 Capital

The City of Mississauga owns infrastructure assets with an estimated replacement cost of eight billion dollars. The accounting term for the annual deterioration and aging of assets is referred to as the amortization or depreciation expense. Depreciation expense recognizes the cost of infrastructure used up in a year and represents the amount that should be put aside each year to replace the infrastructure in the future, similar to investing funds into an RESP or RRSP to fund a child's university education or your own retirement needs. Depreciation expense is the cost of the assets or capital consumed each year while the Transfer to Capital refers to the amount of funding being provided from the tax levy for capital. The difference or gap between the depreciation expense and the Transfer to Capital is the infrastructure gap. If funds are not raised to fund infrastructure rehabilitation, there will be significant deterioration over time in the condition of City facilities, roads, sidewalks, parks and other assets.

7.1 Capital Infrastructure Gap

The following chart shows the depreciation based on historical costs for the City at \$109.8 million as of the end of 2011. The depreciation based on replacement costs is \$357.9 million. The transfer to the capital reserve in 2012 was \$27.6 million and the forecasted incremental increase in 2013 is \$3.4 million for a total Transfer to Capital of \$31 million. Currently, the City is providing for about 25% of the depreciation cost, based on historical values. The infrastructure gap in 2012 is \$82 million. To fully fund the City's historical depreciation cost, an increase in the City's tax levy of almost 24% would be required. Based on estimated replacement costs, the City is only providing for 8% of the replacement value of assets used up each year, resulting in a real annual infrastructure gap as high as \$330 million. Closing this gap would require an increase in the City's annual tax levy increase of over 95%. In addition, as new infrastructure is added, depreciation costs increase. The infrastructure gap can only be narrowed by increasing tax based funding raised through an infrastructure levy and issuing debt. Alternatively, the City can reduce service levels and let the quality of infrastructure deteriorate.

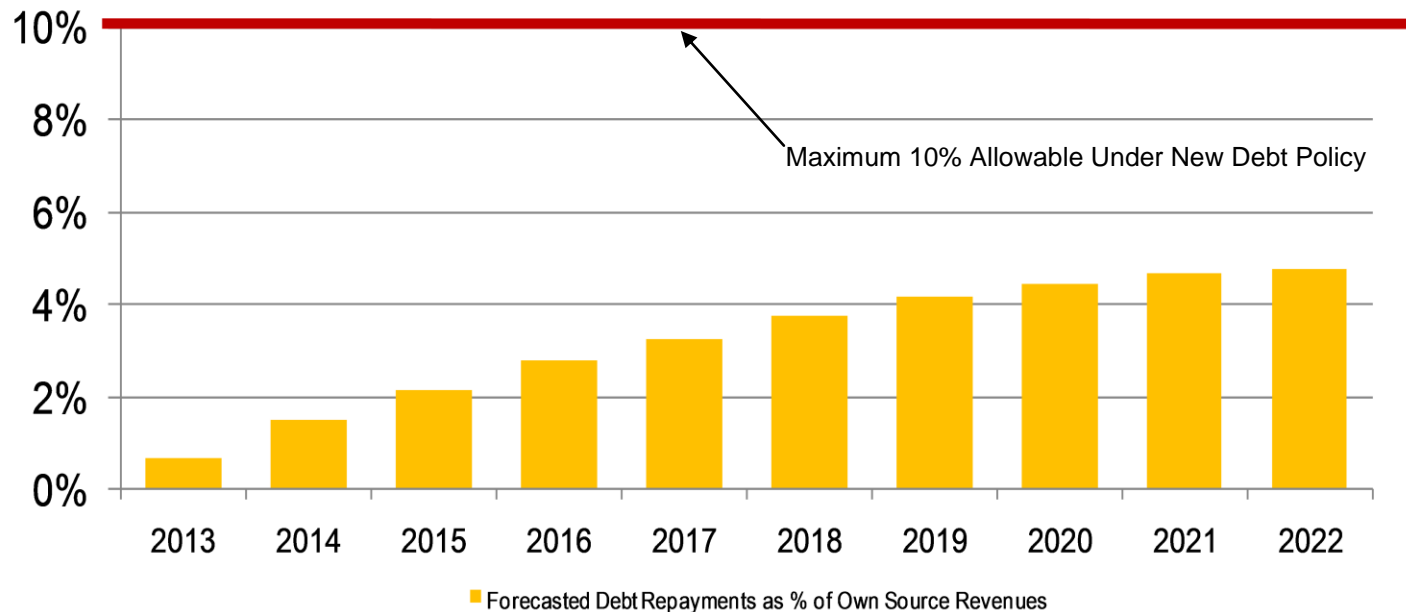


7.2 Maintain Capital Infrastructure with Prudent Debt Management

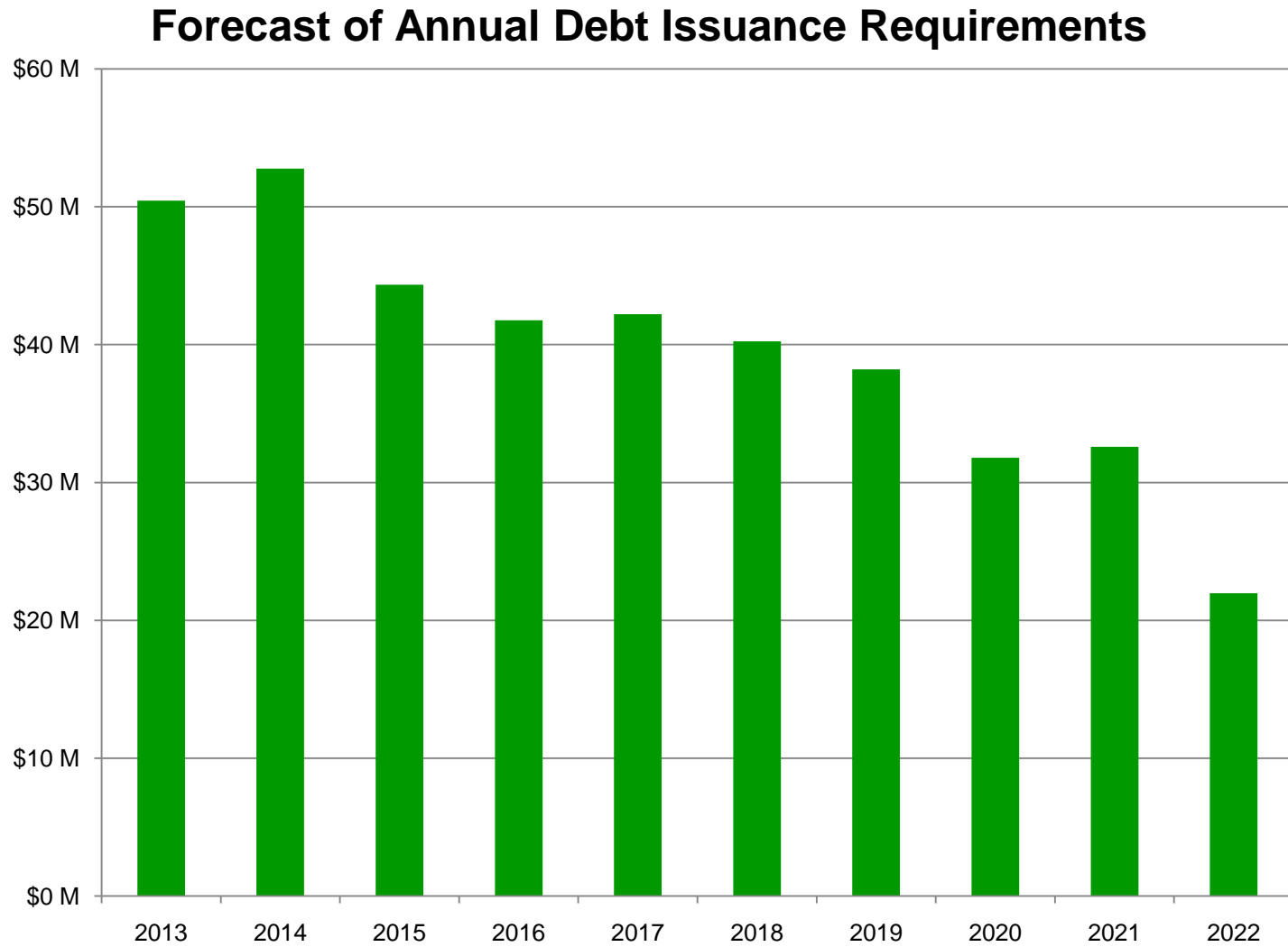
In order to address this infrastructure gap, the City requires a minimum annual levy equal to a 2% increase in the City's Budget to provide funding for capital infrastructure and debt repayment. The 2% levy is forecasted to be required for the next ten years, with 1% on average going to the transfer to capital reserve directly to fund capital expenditures and 1% to repay debt issued to finance capital requirements. This 2% levy will help in gradually reducing the infrastructure gap over the years.

The City's new debt policy includes an annual debt repayment limit of 10% of own source revenues. The following chart shows forecasted debt repayments as a percentage of own source revenues based on \$396 million of forecasted total debt issuance for the next ten years. The City is well within these limits.

Debt Repayment of Principal and Interest as a Percentage of Own Source Revenues

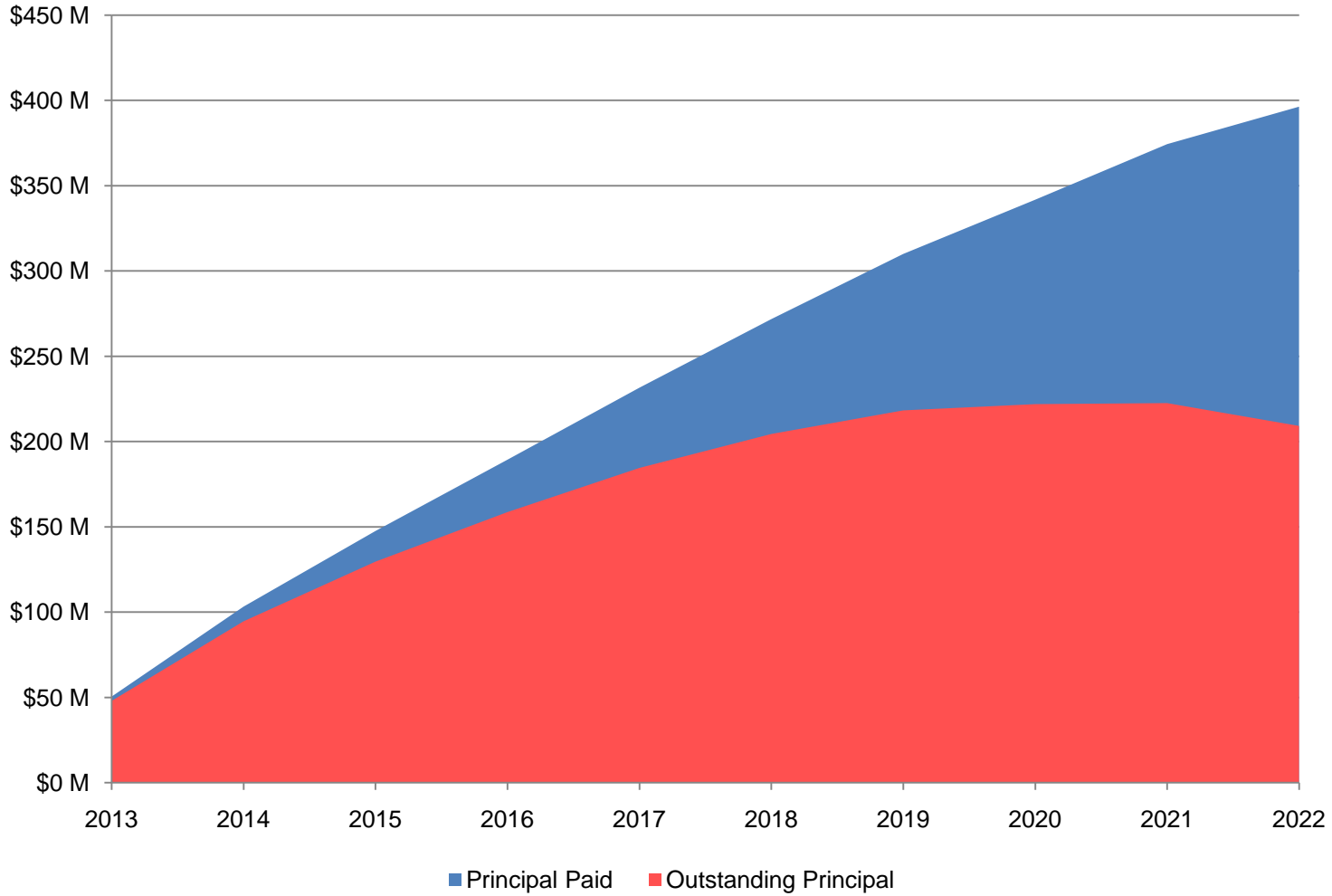


The following chart provides the forecasted annual debt requirements for each of the next 10 years.



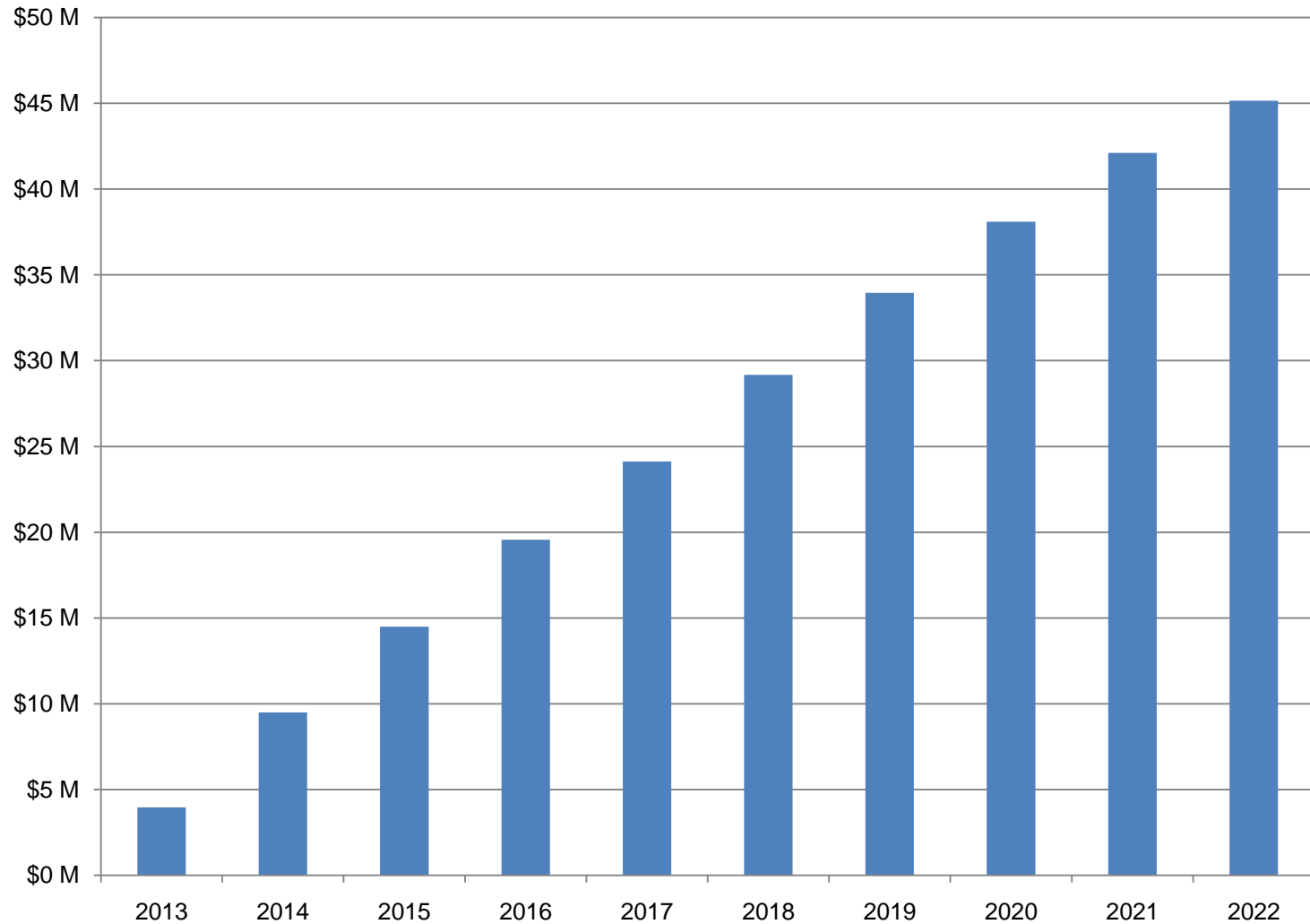
The City is forecasting debt issuance of \$396 million by 2022, as shown in the chart “Total Debt Issued”. The City is forecasting that the outstanding principal will peak in 2021 and then starts to decline.

Total Debt Issued



The following chart provides the forecasted debt repayments of principal and interest in total over the next 10 years.

Forecasted Debt Repayments



7.3 Capital Program Funding Issues

To fully fund the 2013 – 2022 capital program requests the City would require an annual capital infrastructure and debt repayment levy of over 5% for the next 10 years. This would put significant pressure on the tax levy in 2013 and future operating budgets as well as requiring significant debt. Staff is proposing a 2% capital infrastructure and debt repayment levy with 1% allocated to fund capital infrastructure and 1% to debt repayment of principal and interest. This levy ensures the long term financial stability of the capital program.

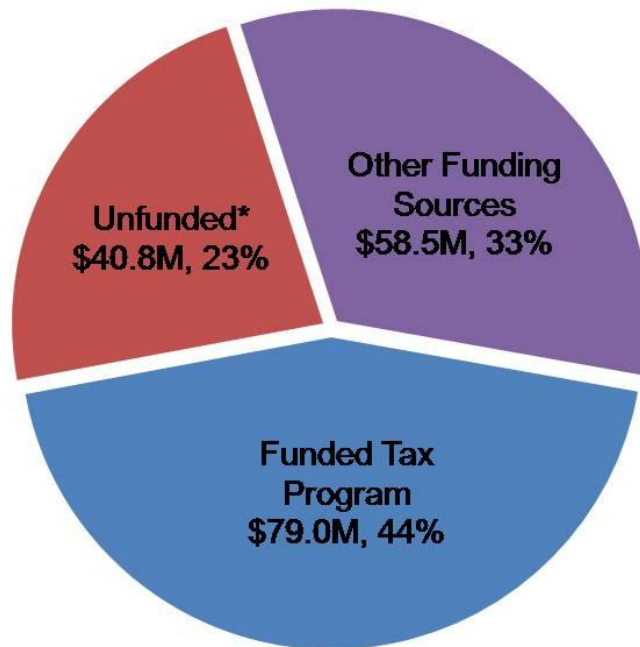
With this constraint, there are \$40.8 million in 2013 and \$930.6 million in 2013 to 2022 of capital project requests that could not be funded. City staff developed a model to assist with the prioritization of capital requests to ensure that the highest priority projects were funded across the Corporation. All tax funded capital projects were prioritized in the following categories: Mandatory, Critical, Efficiency / Cost Savings, State of Good Repair and Improvements. The definitions of these categories are detailed in the financial policies section near the end of this book. Some Service Areas have funding sources other than tax based reserve funds and debt and those Service Areas used these funds for high priority projects. Examples of other funding sources include:

- Federal Gas Tax funds can be used to fund transit, roads and bridges;
- Cash-in-lieu of Parkland can be used to fund parkland acquisition, recreational facilities and equipment; and
- Development Charges are used to fund projects required due to growth.

The charts which follow show total capital program requests for 2013 and for the 10 year period 2013 to 2022. In 2013, requests totalled \$178.3 million of which had \$137.5 million can be funded with \$40.8 million or 23% of the requests unfunded. For 2013 to 2022, the unfunded amount is \$930.6 million or 37% of the 10 year requests. With the 2% capital infrastructure and debt repayment levy the City will see deterioration in the quality of its infrastructure and service levels, see deferrals or elimination of a number of new capital initiatives and requests for increased funding towards capital projects. While the funding shortfalls will have minimal impact on residents in 2013 over time there will be noticeable declines in the maintenance standards of roads, buildings, community centers, parks and other capital infrastructure owned and maintained by the City.

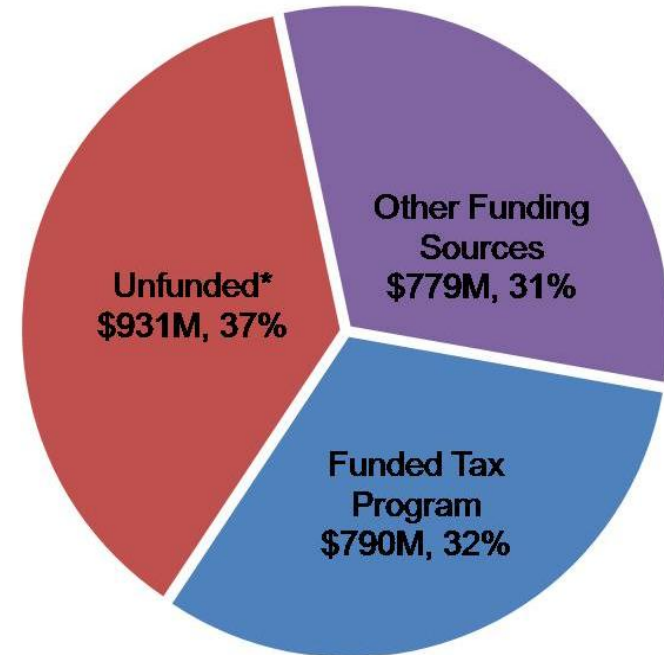
2013 Total Gross Capital Requests \$178.3 Million

(Funded Capital Requests \$137.5 million)



2013 to 2022 Total Gross Capital Requests \$2.5 Billion

(Funded Capital Requests \$1.6 Billion)

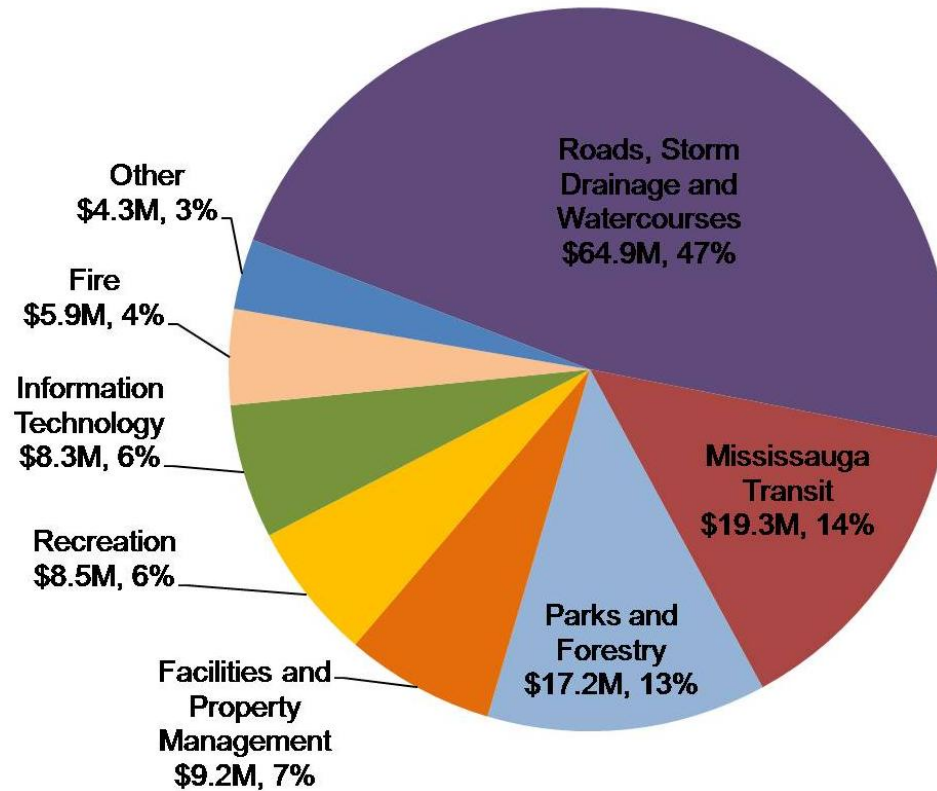


*Includes unfunded capital for projects normally funded by development charges and other non-tax funding sources

7.4 2013 Capital Budget

The total proposed 2013 Gross Capital Budget is \$137.5 million. The allocation by Service Area is shown below. Transportation related expenditures account for over 61% of the Budget, with Roads, Storm Drainage and Watercourses at \$64.9 million or 47%, and Transit at \$19.3 million or 14%. The next largest capital program is in the Parks and Forestry Services Area at \$17.2 million or 13% of the total proposed Capital Budget. The Other category includes various Service Areas including Mississauga Library, Strategic Policy, Arts and Culture, Regulatory.

2013 Proposed Capital Program by Service Area \$137.5 Million



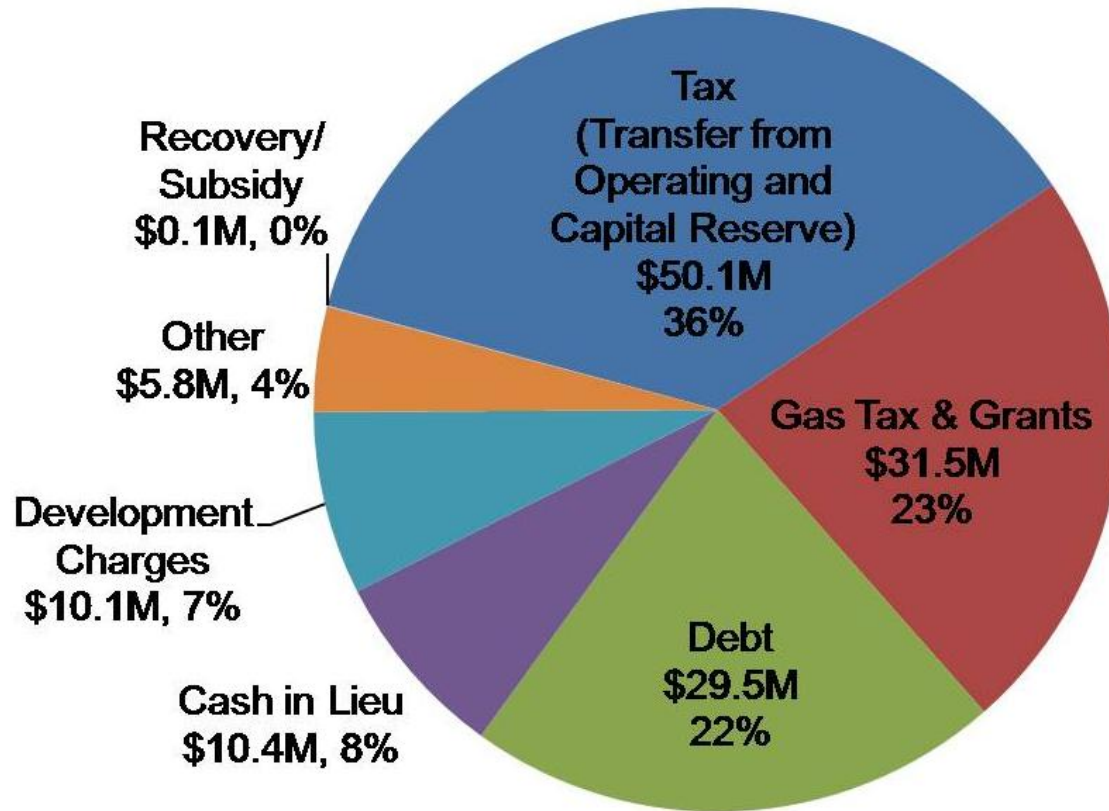
Highlights of the 2013 proposed capital program are as follows:

- \$26.9 million for road rehabilitation;
- \$13.9 million for replacement of 24 buses;
- \$8.6 million for storm drainage including \$3.3 million for Cooksville Creek Improvements;
- \$7.6 million for building lifecycle maintenance of various City facilities;
- \$7.0 million for Phase Two of the street lighting retrofit to light emitting diode (LED) project;
- \$6.5 million for major roads and bridges and structure related works such as the Pedestrian Overpass- Ogden Avenue to North Service Road;
- \$6.5 million for the design and construction of River Grove Community Centre and Meadowvale Community Centre; and
- \$2.5 million for the first phase to address the effects of the Emerald Ash Borer on City owned ash trees.

Almost 90% of the 2013 Capital Budget is financed from taxes, debt, gas taxes and grants. The City is borrowing a total of \$50.5 million in 2013. Debt financing for 2013 is proposed for Phase Two of the LED street light conversion project, which was approved by Council on December 14, 2011, and the Road Rehabilitation program along with Cooksville Creek and Sawmill Creek erosion control projects. The proposed 2013 capital program requires \$29.5 million of debt issuance which is shown in the chart below. Debt financing for 2012 projects include Phase One of the LED Streetlighting project and the Dundas Street East bridge over Cooksville Creek. These projects which total \$21.0 million, were approved in the 2012 budget and are not

shown in the chart below. Project expenditures were slower than anticipated in 2012 which allowed the city to delay issuing debt.

Financing the 2013 Proposed Capital Budget \$137.5 Million

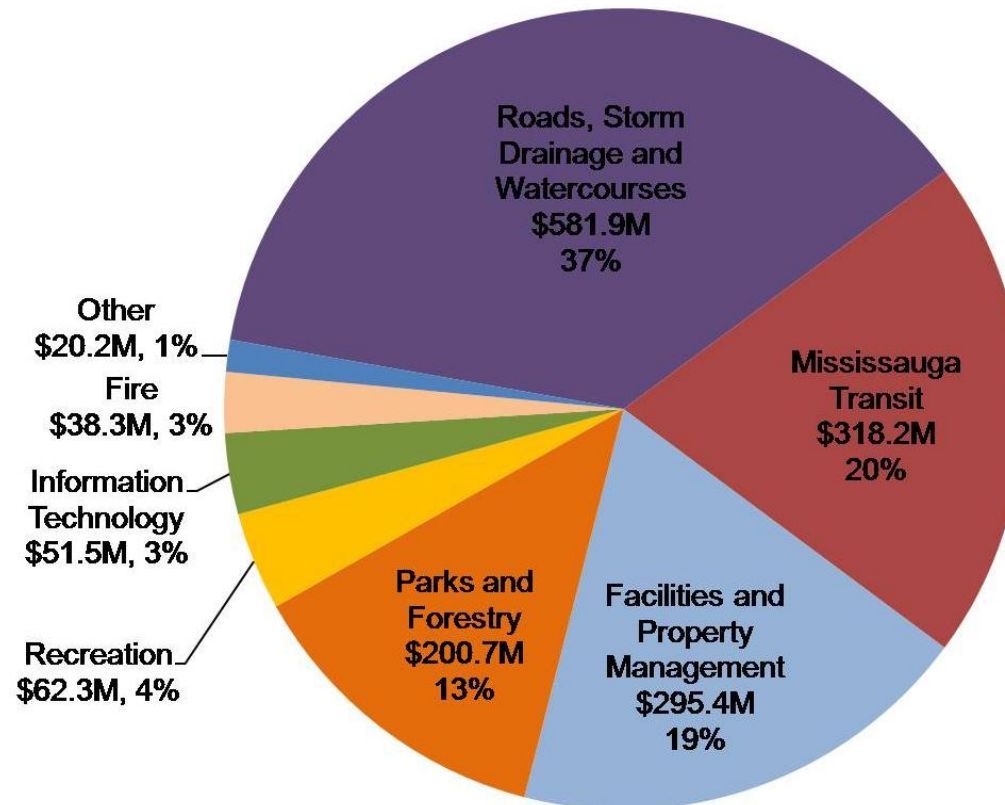


7.5 2013 to 2022 Capital Budget Forecast

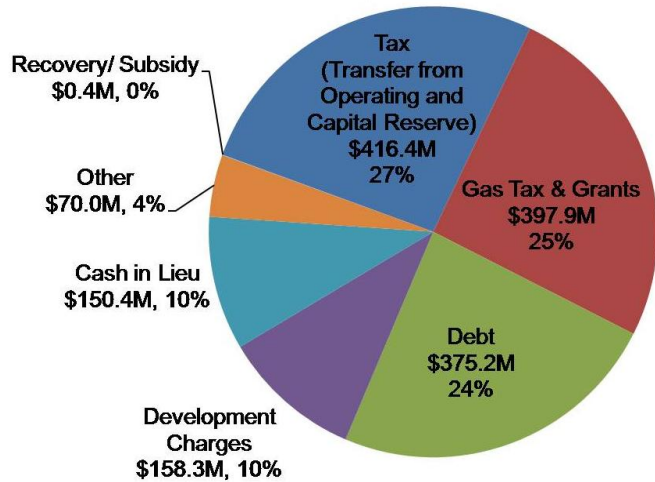
The 10 year Capital provides for investments in the City's existing infrastructure to maintain it in a state of good repair and in the development of infrastructure required to implement the Strategic Plan and related Master plans. The ten year capital budget totals \$1.6 billion, which is primarily allocated to projects in Mississauga Transit, Roads, Storm Drainage and Watercourses, City facilities and Parks and Forestry. Tax based capital requests were prioritized through the Capital Prioritization process.

The following two charts show the forecast ten year capital programs by Service Area and the sources of funding for this program.

Financing the 2013-2022 Capital Budget Forecast \$1.6 Billion



**Financing the 2013-2022 Capital Budget Forecast
\$1.6 Billion**



*Note: 2013 to 2022 Debt of \$375 million plus 2012 Debt incurred in 2013 of \$21 million equals a total debt issuance of \$396 million.

Highlights of the 2013 to 2022 Forecast Capital Budget are as follows:

- \$304.5 for road rehabilitation;
- \$282.2 million for building lifecycle maintenance of various City facilities;
- \$198.1 million for replacement and growth bus acquisitions;
- \$99.0 million for parkland acquisitions;
- \$56.1 million for the renovation of facilities including Meadowvale, River Grove and South Common Community Centres and Iceland Arena;
- \$51.0 million for the Emerald Ash Borer program;
- \$39.8 million for the Bus Rapid Transit line, totalling \$290.0 million;
- \$20.6 million for the replacement of fire vehicles;
- \$19.9 million for the Cycling Program;
- \$19.0 million for the construction of a second downtown bus transit terminal;
- \$17.0 million for the street lighting retrofit to the light emitting diode (LED) light source project;
- \$13.1 million for grade separations on Goreway Drive, Drew Road and Ninth Line, to relieve traffic congestion; and
- \$9.7 million for the renovations of five Fire Stations as well as construction of three new Fire Stations.

8.0 Staffing Impacts of Proposed Budget

The City of Mississauga delivers services and services are delivered by people. The new initiatives proposed in the 2013 Budget, with the expansion of transit service requiring a majority of new staffing resources, represent increased service levels and some will require staffing in order to be able to deliver them. Restructuring and streamlining of services reflected in the Efficiency and Cost Savings section of the Service Area business plans have resulted in some staff reductions. The following table sets out the proposed full time equivalent (FTE) positions by service area. Appendix 3A includes a listing of the proposed positions.

Summary of Full Time Equivalent (FTEs)

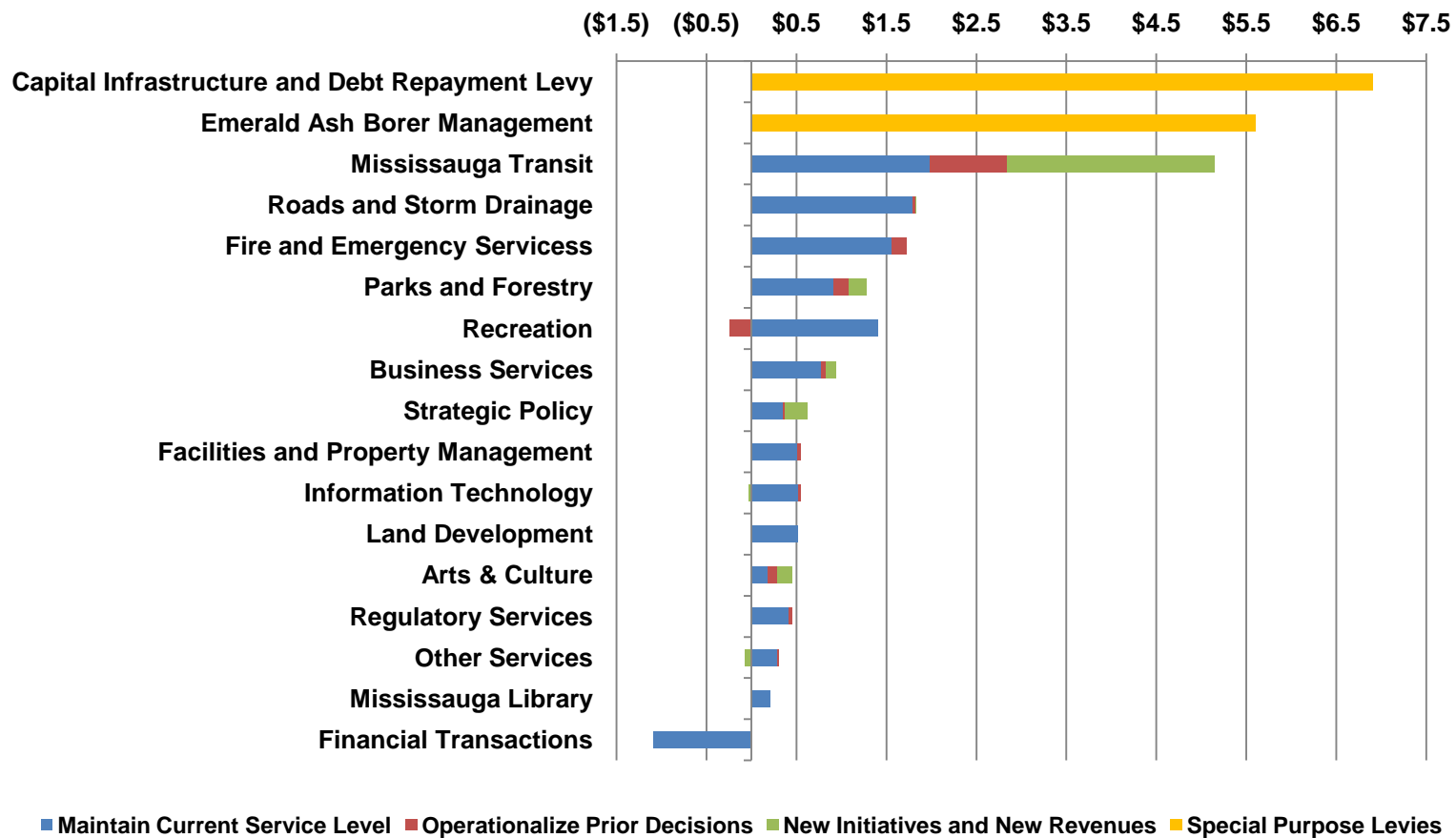
(\$'000's)	2012 FTEs	New Operating FTEs	New Capital FTEs	Total New FTEs	2013 FTEs
Roads, Storm Drainage & Watercourses	417.3	2.0	0.0	2.0	419.3
Fire & Emergency Services	707.0	(1.0)	0.0	(1.0)	706.0
Mississauga Transit	1,247.6	42.0	0.0	42.0	1,289.6
Recreation	764.6	(8.4)	0.0	(8.4)	756.2
Parks & Forestry	361.2	0.2	2.0	2.2	363.4
Mississauga Library System	330.5	(6.0)	0.0	(6.0)	324.5
Land Development Services	150.8	(2.0)	0.0	(2.0)	148.8
Legislative Services	76.1	1.3	0.0	1.3	77.4
Arts & Culture	57.6	0.8	0.0	0.8	58.4
Regulatory Services	132.0	1.0	0.0	1.0	133.0
Facility & Property Management	181.7	(1.4)	0.0	(1.4)	180.3
Strategic Policy	85.1	2.0	1.0	3.0	88.1
Information Technology	129.0	0.0	(0.7)	(0.7)	128.3
Business Services	240.8	1.2	(3.0)	(1.8)	239.0
Departmental Business Services	111.1	0.0	0.0	0.0	111.1
Mayor and Council	39.2	0.0	0.0	0.0	39.2
Total City-Wide FTE by Service	5,031.5	31.7	(0.7)	31.0	5,062.5

Note: Numbers may not balance due to rounding.

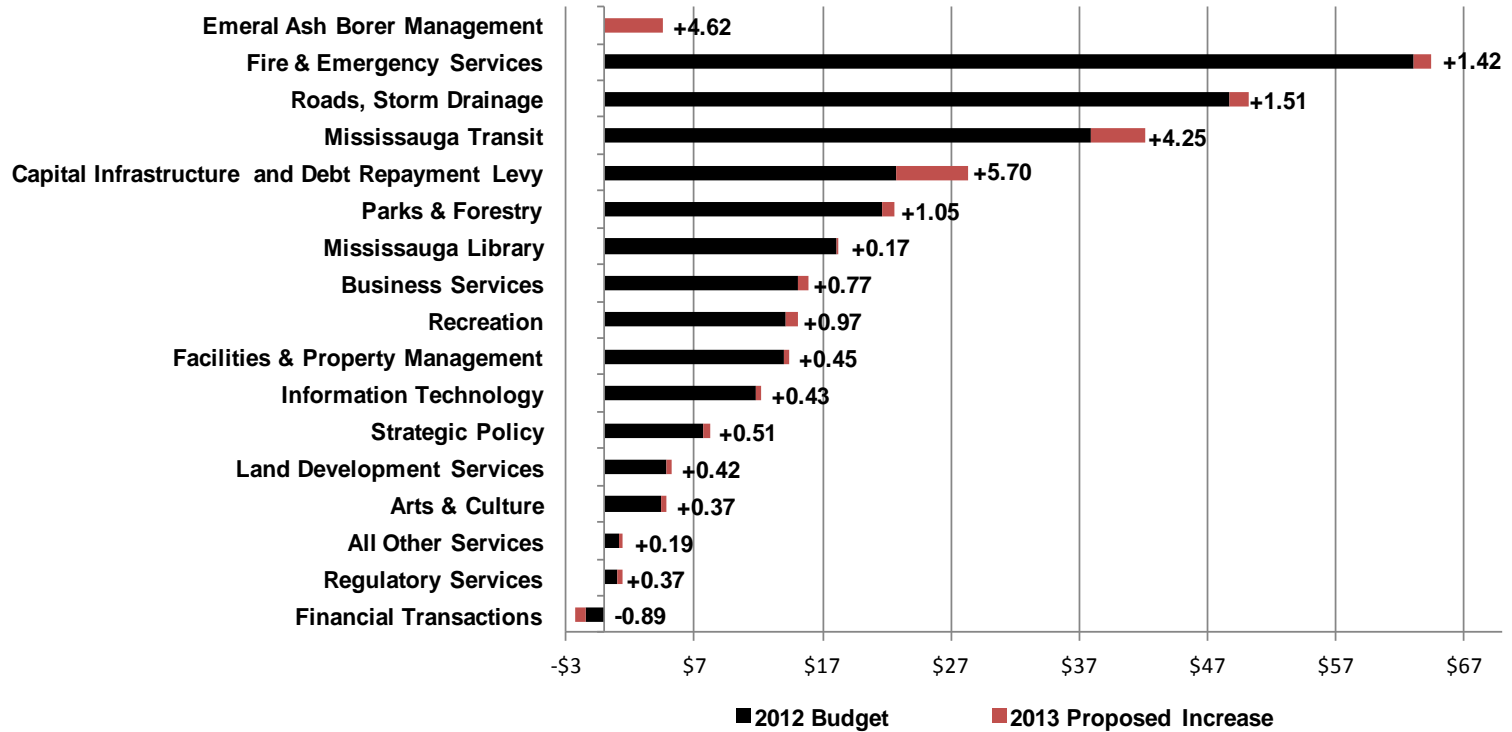
9.0 City Property Tax Distribution

Where Your 2013 Increase in City Tax Dollars Will Go

The following charts illustrate where the increase in your residential City property taxes will go. The chart below illustrates the distribution of the 2013 budget increase by service area or major initiative and the corresponding increase of \$22.31 per \$100,000 of residential assessment.



In 2012, the City share of property taxes was \$285 per \$100,000 of Assessment based on an average home. The 2013 Proposed Budget results in an increase of \$22.31 for a total of \$ 307.31 per \$100,000 of Assessment. The following chart shows where your city tax dollars go with the black bar representing the 2012 budget and the associated increase in 2013 is shown by the red bar.



2012 City Share of Property Taxes are \$285.00 per \$100,000 of Assessment.
 2013 Proposed Budget increase is \$22.31 for a total of \$307.31 per \$100,000 of Assessment.

Property Tax Impacts

The following charts present the impact of the City's proposed 2013 Budget on residential, commercial and industrial property types with various assessed property values.

2013 Impact on Residential Tax Bill					
Type of Housing		Condominium	Townhouse	Detached 3 Bedroom	Detached 4 Bedroom Executive
Assessment	\$100,000	\$250,000	\$350,000	\$430,000	\$750,000
Proposed Mississauga Budget	\$22.31	\$55.77	\$78.08	\$95.92	\$167.31
Forecast Peel Region Budget	\$6.57	\$16.42	\$22.99	\$28.24	\$49.26
Total	\$28.88	\$72.19	\$101.06	\$124.16	\$216.56

2013 Impact on Commercial Tax Bill					
Assessment	\$100,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
Proposed Mississauga Budget	\$31.32	\$156.62	\$313.24	\$1,566.19	\$3,132.38
Forecast Peel Region Budget	\$9.26	\$46.30	\$92.59	\$462.96	\$925.93
Total	\$40.58	\$202.92	\$405.83	\$2,029.15	\$4,058.30

2013 Impact on Industrial Tax Bill					
Assessment	\$100,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
Proposed Mississauga Budget	\$34.90	\$174.50	\$349.00	\$1,744.99	\$3,489.98
Forecast Peel Region Budget	\$10.32	\$51.58	\$103.16	\$515.81	\$1,031.63
Total	\$45.22	\$226.08	\$452.16	\$2,260.80	\$4,521.61

Assumes 1.5% Regional increase.

10.0 Conclusion

The City is facing many pressures due to inflation, our strategic goals for the City including the demand to expand transit service, the Emerald Ash Borer management plan to protect the City's tree canopy and the need to maintain the City's capital infrastructure investment. The 2013 proposed budget tries to find an appropriate balance between meeting these pressures and the impact on the property tax payers. When compared to taxes paid to other levels of government and for other non-discretionary expenditures, property taxes represent good value for money. Property taxes provide for the services that residents use everyday and are a key ingredient in our quality of life.

The following appendices provide further detail:

Appendix 1A: 2013 Proposed Budget by Service Area

Appendix 1B: 2014 Proposed Budget by Service Area

Appendix 1C: 2015 Proposed Budget by Service Area

Appendix 1D: 2016 Proposed Budget by Service Area

Appendix 2A: City Wide Capital Budget Summary – 2013 Recommended Funding

Appendix 2B: 2013 to 2022 Capital Budget Forecast by Service

Appendix 2C: 2013 to 2022 City Wide Capital Budget – Recommended Funding Summary

Appendix 3A: 2013 Summary of FTE Adjustments

Appendix 3B: City Budget Summary of Full-Time Equivalentents

Appendix 1A: 2013 Proposed Budget by Service Area (\$ millions)

Service Area	2012 Operating Budget (\$)	Maintain Current Service Level (\$)	Operationalize Prior Decisions (\$)	New Initiatives (\$)	2013 Proposed Budget (\$)	Increase from Prior Year
Fire and Emergency Services	86.6	1.6	0.2	0.0	88.4	2.0%
Roads & Storm Drainage	67.3	1.8	0.0	0.0	69.1	2.7%
Mississauga Transit	51.8	2.0	0.9	2.3	57.0	9.9%
Parks & Forestry	29.6	0.9	0.2	0.2	30.9	4.3%
Library Services	24.6	0.2	0.0	0.0	24.8	0.8%
Business Services	22.1	0.8	0.0	0.1	23.1	4.2%
Facility & Property Management	19.7	0.5	0.0	0.0	20.2	2.8%
Recreation	19.4	1.4	(0.2)	0.0	20.6	6.0%
Information Technology	17.3	0.5	0.0	(0.0)	17.8	3.0%
Strategic Policy	10.7	0.4	0.0	0.2	11.3	5.8%
Land Development Services	6.7	0.5	0.0	0.0	7.2	8.2%
Arts & Culture	6.1	0.2	0.1	0.2	6.6	7.4%
Mayor & Council	4.2	0.1	0.0	0.0	4.3	2.5%
Regulatory Services	1.4	0.4	0.0	0.0	1.9	31.8%
Legislative Services	(2.6)	0.2	0.0	(0.1)	(2.5)	(4.9%)
Financial Transactions	(19.5)	(1.1)	0.0	0.0	(20.6)	5.5%
Assessment Growth						0.0%
Total	345.4	10.4	1.3	2.9	360.0	4.2%
Special Purpose Levies						
Capital Infrastructure and Debt Repayment Levy				6.9	6.9	
Emerald Ash Borer Management Plan				5.6	5.6	
Total Proposed Budget	345.4				372.5	

Appendix 1B: 2014 Proposed Budget by Service Area (\$ millions)

Service Area	2013 (\$)	Maintain Current Service Level (\$)	Operationalize Prior Decisions (\$)	New Initiatives (\$)	2014 Proposed Budget (\$)	Increase from Prior Year
Fire and Emergency Services	88.4	2.0	0.0	0.3	90.7	2.7%
Roads & Storm Drainage	69.1	2.6	0.0	0.2	71.9	4.0%
Mississauga Transit	57.0	2.5	0.0	4.5	64.0	12.3%
Parks & Forestry	30.9	0.6	0.0	0.2	31.7	2.6%
Library Services	24.8	0.2	0.0	0.0	25.0	0.9%
Business Services	23.1	0.8	0.0	0.1	24.0	4.0%
Facility & Property Management	20.2	0.5	0.0	0.0	20.7	2.2%
Recreation	20.6	1.1	(0.5)	(0.1)	21.1	2.8%
Information Technology	17.8	0.4	0.0	(0.0)	18.2	2.0%
Strategic Policy	11.3	0.3	0.0	0.1	11.7	3.9%
Land Development Services	7.2	0.6	0.0	0.0	7.8	7.8%
Arts & Culture	6.6	0.2	0.0	0.3	7.0	7.0%
Mayor & Council	4.3	0.1	0.0	0.0	4.4	2.7%
Regulatory Services	1.9	0.2	0.0	0.0	2.1	10.7%
Legislative Services	(2.5)	0.1	0.0	(0.2)	(2.5)	2.5%
Financial Transactions	(20.6)	(1.6)	0.0	0.0	(22.2)	7.9%
Assessment Growth						(0.3%)
Total	360.0	10.6	(0.4)	5.4	375.5	3.9%
Special Purpose Levies						
Capital Infrastructure and Debt Repayment Levy	6.9			7.3	14.2	
Emerald Ash Borer Management Plan	5.6			0.0	5.6	
Total Proposed Budget	372.5				395.3	

* Total Increase from Prior Year includes previous year's Special Purpose Levies.

Appendix 1C: 2015 Proposed Budget by Service Area (\$ millions)

Service Area	2014 (\$)	Maintain Current Service Level (\$)	Operationalize Prior Decisions (\$)	New Initiatives (\$)	2015 Proposed Budget (\$)	Increase from Prior Year
Fire and Emergency Services	90.7	1.8	0.0	0.1	92.6	2.1%
Roads & Storm Drainage	71.9	2.5	0.0	0.2	74.6	3.8%
Mississauga Transit	64.0	1.1	0.0	4.9	69.9	9.3%
Parks & Forestry	31.7	0.6	0.2	(0.1)	32.5	2.4%
Library Services	25.0	0.3	0.0	0.0	25.3	1.0%
Business Services	24.0	0.7	0.0	0.0	24.7	3.0%
Facility & Property Management	20.7	0.5	0.0	0.0	21.2	2.5%
Recreation	21.1	0.9	0.1	0.0	22.1	4.7%
Information Technology	18.2	0.5	0.0	0.0	18.6	2.5%
Strategic Policy	11.7	0.3	0.0	0.4	12.5	6.3%
Land Development Services	7.8	0.6	0.0	0.0	8.3	7.2%
Arts & Culture	7.0	0.1	(0.0)	0.1	7.3	3.6%
Mayor & Council	4.4	0.1	0.0	0.0	4.5	3.0%
Regulatory Services	2.1	0.3	0.0	0.0	2.4	16.2%
Legislative Services	(2.5)	0.1	0.0	0.0	(2.4)	(5.6%)
Financial Transactions	(22.2)	0.2	0.0	0.0	(22.1)	(0.8%)
Assessment Growth						(0.3%)
Total	375.5	10.5	0.3	5.8	392.1	3.9%*
Special Purpose Levies						
Capital Infrastructure and Debt Repayment Levy	14.2			7.6	21.8	
Emerald Ash Borer Management Plan	5.6			0.0	5.6	
Total Proposed Budget	395.3				419.5	

* Total Increase from Prior Year includes previous year's Special Purpose Levies.

Appendix 1D: 2016 Proposed Budget by Service Area (\$ millions)

Service Area	2015 (\$)	Maintain Current Service Level (\$)	Operationalize Prior Decisions (\$)	New Initiatives (\$)	2016 Proposed Budget (\$)	Increase from Prior Year
Fire and Emergency Services	92.6	1.8	0.0	0.0	94.4	1.9%
Roads & Storm Drainage	74.6	2.0	0.0	0.2	76.8	3.0%
Mississauga Transit	69.9	1.1	0.0	2.7	73.7	5.5%
Parks & Forestry	32.5	0.6	0.0	0.1	33.2	2.1%
Library Services	25.3	0.3	0.0	0.0	25.5	1.1%
Business Services	24.7	0.7	0.0	0.0	25.4	2.8%
Facility & Property Management	21.2	0.5	0.0	0.0	21.7	2.5%
Recreation	22.1	0.9	0.2	(0.1)	23.2	5.0%
Information Technology	18.6	0.4	0.0	0.0	19.0	1.9%
Strategic Policy	12.5	0.3	0.0	0.1	12.9	3.5%
Land Development Services	8.3	0.6	0.0	0.1	9.0	7.6%
Arts & Culture	7.3	0.1	0.0	0.1	7.5	3.8%
Mayor & Council	4.5	0.1	0.0	0.0	4.7	2.9%
Regulatory Services	2.4	0.3	0.0	0.0	2.7	14.3%
Legislative Services	(2.4)	0.1	0.0	0.0	(2.3)	(4.7%)
Financial Transactions	(22.1)	1.8	0.0	0.0	(20.3)	(8.0%)
Assessment Growth						(0.3%)
Total	392.1	11.7	0.3	3.2	407.2	3.4%*
Special Purpose Levies						
Capital Infrastructure and Debt Repayment Levy	21.8			8.0	29.8	
Emerald Ash Borer Management Plan	5.6			0.0	5.6	
Total Proposed Budget	419.5				442.6	

* Total Increase from Prior Year includes previous year's Special Purpose Levies.

Appendix 2A: City Wide Capital Budget Summary – 2013 Recommended Funding (\$ millions)

	Gross Cost (\$)	Recovery/ Subsidy (\$)	Net Cost (\$)
Fire & Emergency Services	5.9	0.0	5.9
Roads, Storm Drainage & Watercourses	64.9	0.0	64.9
Mississauga Transit	19.3	0.0	19.3
Parks & Forestry	17.2	0.1	17.1
Mississauga Library	0.3	0.0	0.3
Business Services	1.5	0.0	1.5
Facility & Property Management	9.2	0.0	9.2
Recreation	8.5	0.0	8.5
Information Technology	8.3	0.0	8.3
Strategic Policy	0.1	0.0	0.1
Land Development Services	1.3	0.0	1.3
Arts & Culture	0.3	0.0	0.3
Regulatory	0.4	0.0	0.4
Legislative	0.4	0.0	0.4
Total City Wide 2013 Capital Budget	137.5	0.1	137.5

Appendix 2B: 2013 to 2022 Capital Budget Forecast by Service (\$ millions)

Service Area	2013 (\$)	2014 (\$)	2015-2016 (\$)	2017-2022 (\$)	Total (\$)
Fire & Emergency Services	5.9	2.8	7.4	22.2	38.3
Roads, Storm Drainage & Watercourses	64.9	64.7	121.1	331.2	581.9
Mississauga Transit	19.3	41.6	66.9	190.4	318.2
Parks & Forestry	17.2	20.7	40.8	121.9	200.7
Mississauga Library	0.3	2.0	6.1	1.1	9.5
Business Services	1.5	0.5	0.1	0.6	2.6
Facility & Property Management	9.2	13.8	63.0	209.4	295.4
Recreation	8.5	9.1	23.2	21.5	62.3
Information Technology	8.3	6.2	9.9	27.1	51.5
Strategic Policy	0.1	0.6	0.0	0.1	0.7
Land Development Services	1.3	0.1	0.8	0.0	2.2
Arts & Culture	0.3	0.4	0.2	3.0	4.0
Regulatory	0.4	0.0	0.0	0.0	0.4
Legislative	0.4	0.0	0.2	0.3	0.8
Total Proposed Capital Budget Forecast	137.5	162.5	339.7	928.8	1,568.5

Appendix 2C: 2013-2022 City Wide Capital Budget – Recommended Funding Summary (\$ millions)

	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)	Total (\$)
Gross Cost	137.5	162.5	171.4	168.3	146.0	150.7	172.7	161.7	148.8	148.9	1,568.5
Recovery/Subsidy	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Net Cost	137.5	162.4	171.2	168.2	146.0	150.7	172.7	161.7	148.8	148.9	1,568.1
Net Cost Funding Sources											
Gas Tax & Grants	31.5	36.0	36.2	39.5	25.6	38.3	66.0	46.0	42.5	36.2	397.9
Cash in Lieu	10.4	18.5	32.9	9.1	6.2	8.1	8.2	18.8	18.1	20.1	150.4
Developer Charges	10.1	22.1	16.6	31.3	23.9	15.5	10.3	12.7	5.8	10.0	158.3
Tax	50.1	26.6	35.1	37.5	36.7	38.8	40.8	47.2	46.4	57.1	416.4
Other - Reserves/Contributions	5.8	6.4	6.1	9.0	11.3	9.8	9.2	5.2	3.4	3.7	70.0
External Debt	29.4	52.7	44.3	41.8	42.2	40.2	38.2	31.8	32.6	21.9	375.2
Total Funding Sources	137.5	162.4	171.2	168.2	146.0	150.7	172.7	161.7	148.8	148.9	1,568.1

Appendix 3A: 2013 Summary of FTE Adjustments by Service Area

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Roads, Storm Drainage & Watercourses	Operating	New Initiative	Introduction of Environmental Engineer	Environmental Engineer	1.0	0.0	1.0
Roads, Storm Drainage & Watercourses	Operating	Maintain Current Service Levels	Increase in coverage	Crossing Guards	0.0	1.0	1.0
Roads, Storm Drainage & Watercourse - Total Operating FTEs					1.0	1.0	2.0
Fire & Emergency Services	Operating	Maintain Current Service Levels	Fire Communication Staff Elimination	Specific positions to be determined	(1.0)	0.0	(1.0)
Fire & Emergency Services - Total Operating FTEs					(1.0)	0.0	(1.0)
Mississauga Transit	Operating	New Initiative	BRT Operations and Maintenance - Recommended Service Plan	1 Corporate Security Officer	1.0	0.0	1.0
Mississauga Transit	Operating	New Initiative	BRT Operations and Maintenance - Recommended Service Plan	1 Transit Enforcement Officer	1.0	0.0	1.0
Mississauga Transit	Operating	New Initiative	BRT Operations and Maintenance - Recommended Service Plan	18 Operators	18.0	0.0	18.0
Mississauga Transit	Operating	New Initiative	Service Congestion and Overcrowding	18 Operators	18.0	0.0	18.0
Mississauga Transit	Operating	New Initiative	Service Growth - 1%	9 Operators	9.0	0.0	9.0
Mississauga Transit	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	1 Operator	(1.0)	0.0	(1.0)
Mississauga Transit	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	1 Body Repair Person	(1.0)	0.0	(1.0)

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Mississauga Transit	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	1 General Service Person	(1.0)	0.0	(1.0)
Mississauga Transit	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	1 Subway Cashier	(1.0)	0.0	(1.0)
Mississauga Transit	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	1 Route Supervisor	(1.0)	0.0	(1.0)
Mississauga Transit - Total Operating FTEs					42.0	0.0	42.0
Recreation	Operating	Maintain Current Service Levels	Remodelling for the Future	Remodelling for the Future Specific positions to be determined	(3.0)	0.0	(3.0)
Recreation	Operating	Maintain Current Service Levels	Part Time Front Desk Efficiencies	Various	0.0	(2.5)	(2.5)
Recreation	Operating	Maintain Current Service Levels	Aquatic Operating Efficiencies	Various	0.0	(1.5)	(1.5)
Recreation	Operating	Maintain Current Service Levels	Reversal -Impact of Terry Fox Pool Closure	Various	0.0	2.4	2.4
Recreation	Operating	Maintain Current Service Levels	Reversal -Impact of McKechnie Pool Closure	Various	0.0	10.0	10.0
Recreation	Operating	Operationalize Prior Decisions	Bell Gairdner Estate & Conference Center	Various	0.0	0.3	0.3
Recreation	Operating	Operationalize Prior Decisions	River Grove Closure Impacts	Various	0.0	(14.0)	(14.0)
Recreation - Total Operating FTEs					(3.0)	(5.4)	(8.4)

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Parks & Forestry	Operating	Maintain Current Service Levels	Alignment of Service Levels to Service Standards	Various	0.0	(1.3)	(1.3)
Parks & Forestry	Operating	Maintain Current Service Levels	Park Land Growth	Park Person (Parkland Growth)	1.0	0.7	1.7
Parks & Forestry	Operating	Maintain Current Service Levels	Park Planning & Development (Part-time reduction)	Various	0.0	(0.2)	(0.2)
Parks & Forestry - Total Operating FTEs					1.0	(0.9)	0.2
Parks & Forestry	Capital	New Initiative	Urban Forestry Mobile Solutions	Urban Forestry Mobile Staff (Capital part-time)	0.0	1.0	1.0
Parks & Forestry	Capital	Emerald Ash Borer	Emerald Ash Borer Management Plan	Program Administrator	0.0	1.0	1.0
Parks & Forestry - Total Capital FTEs					0.0	2.0	2.0
Mississauga Library	Operating	Maintain Current Service Levels	Efficiencies and Cost Savings	Various positions to be determined	(4.0)	0.0	(4.0)
Mississauga Library	Operating	Maintain Current Service Levels	Labour Reduction to Offset Fines Revenue Shortfall	Various positions to be determined	(2.0)	0.0	(2.0)
Mississauga Library - Total Operating FTEs					(6.0)	0.0	(6.0)
Land Development Services	Operating	Maintain Current Service Levels	Three Year Plan Reduction	Policy Environmental Planner	(1.0)	0.0	(1.0)
Land Development Services	Operating	Maintain Current Service Levels	Three Year Plan Reduction	Policy Statistician	(1.0)	0.0	(1.0)
Land Development Services - Total Operating FTEs					(2.0)	0.0	(2.0)
Legislative Services	Operating	New Initiative	Early Resolution Legislation-Service Pressures	Team Leader	1.0	0.0	1.0

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Legislative Services	Operating	New Initiative	Early Resolution Legislation-Service Pressures	Court Clerk	1.0	0.0	1.0
Legislative Services	Operating	Maintain Current Service Levels	Lean Production Efficiency	Temporary Staff	0.0	(0.7)	(0.7)
Legislative Services - Total Operating FTEs					2.0	(0.7)	1.3
Arts & Culture	Operating	New Initiative	Grant Support to Culture Groups	Grant Coordinator	1.0	(0.5)	0.5
Arts & Culture	Operating	Maintain Current Service Levels	Operations Support for Museums	Museums Support (part-time Staff)	0.0	0.3	0.3
Arts & Culture - Total Operating FTEs					1.0	(0.3)	0.8
Regulatory	Operating	Maintain Current Service Levels	Increase Parking Enforcement Part-time budgets	To provide adequate staff coverage for 33 Permanent Staff related to vacation, floaters, EPD hours, sick days, lieu and training.	0.0	2.0	2.0
Regulatory	Operating	Maintain Current Service Levels	Reduction of 1 FTE in Compliance & Licensing Enforcement	Enforcement/Inspect position	(1.0)	0.0	(1.0)
Regulatory - Total Operating FTEs					(1.0)	2.0	1.0
Facilities & Property Management	Operating	Maintain Current Service Levels	Daytime cleaning	Part time Service persons	0.0	(0.1)	(0.1)
Facilities & Property Management	Operating	Maintain Current Service Levels	Daytime cleaning	Part time Service persons	0.0	(0.1)	(0.1)

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Facilities & Property Management	Operating	Maintain Current Service Levels	Daytime cleaning	Part time Service persons	0.0	(0.2)	(0.2)
Facilities & Property Management	Operating	Maintain Current Service Levels	Target reduction	FPM staff	(1.0)	0.0	(1.0)
Facilities & Property Management - Total Operating FTEs					(1.0)	(0.4)	(1.4)
Strategic Policy	Operating	Maintain Current Service Levels	1.0 perm FTE reduced to 0.5 temp FTE	EDO staff	(1.0)	0.5	(0.5)
Strategic Policy	Operating	Maintain Current Service Levels	0.5 temp FTE reduced	CSI staff	0.0	(0.5)	(0.5)
Strategic Policy	Operating	New Initiative	Enhanced audit coverage and increased consulting services	Intermediate Internal Auditor	1.0	0.0	1.0
Strategic Policy	Operating	New Initiative	Environment and Real Estate Legal Support	Environment Lawyer	1.0	0.0	1.0
Strategic Policy	Operating	New Initiative	Environment and Real Estate Legal Support	Legal Assistant	1.0	0.0	1.0
Strategic Policy - Total Operating FTEs					2.0	0.0	2.0
Strategic Policy	Capital	New Initiative	Transit & Parking Infrastructure Legal Support	Infrastructure Lawyer	0.0	1.0	1.0
Strategic Policy - Total Capital FTEs					0.0	1.0	1.0
Information Technology	Capital	Maintain Current Service Levels	Tax System Conversion	TXM Developer	0.0	(1.0)	(1.0)
Information Technology	Capital	Maintain Current Service Levels	311 Inquiries Management	Knowledge Base Developer	0.0	(1.0)	(1.0)
Information Technology	Capital	Maintain Current Service Levels	Windows 7 Project	Project Leader (mid-year)	0.0	(1.0)	(1.0)

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Information Technology	Capital	Maintain Current Service Levels	Windows 7 Project	Application Tester (mid-year)	0.0	(1.0)	(1.0)
Information Technology	Capital	New Initiative	Hastus Project	Hastus Support	0.0	1.0	1.0
Information Technology	Capital	Maintain Current Service Levels	Dynix Library Project	Application Developer	0.0	0.8	0.8
Information Technology	Capital	Maintain Current Service Levels	SAP Enterprise Reporting	Project Leader	0.0	0.5	0.5
Information Technology	Capital	Maintain Current Service Levels	SAP Enterprise Reporting	BOE Specialist	0.0	0.5	0.5
Information Technology	Capital	Maintain Current Service Levels	SAP Enterprise Reporting	Application Developer	0.0	0.5	0.5
Information Technology - Total Capital FTEs					0.0	(0.7)	(0.7)
Business Services	Operating	Maintain Current Service Levels	Cost Savings and Efficiencies	Unplanned Work	0.0	(0.3)	(0.3)
Business Services	Operating	Maintain Current Service Levels	AODA Employment Standard Compliance	Ergonomist	0.0	(0.5)	(0.5)
Business Services	Operating	New Initiative	Communications Master Plan	Digital Online Specialist	1.0	0.0	1.0
Business Services	Operating	Maintain Current Service Levels	Workplace Skills Development for Young Adults	Co-op Student	0.0	1.0	1.0
Business Services - Total Operating FTEs					1.0	0.2	1.2
Business Services	Capital	Maintain Current Service Levels	Development Charges Study	Development Charges Analyst	0.0	0.5	0.5

Service	Operating/ Capital	Reason	Initiative	Staff Description	Full Time Permanent FTE	Contract/ Part Time FTE	Total
Business Services	Capital	Maintain Current Service Levels	FPM Procurement	FPM Buyer	0.0	(1.0)	(1.0)
Business Services	Capital	Maintain Current Service Levels	Inquiries Management-Call Centre	Knowledge Base Specialist	0.0	(1.0)	(1.0)
Business Services	Capital	Maintain Current Service Levels	Inquiries Management-Call Centre	Call Centre Analyst	0.0	(1.0)	(1.0)
Business Services	Capital	Maintain Current Service Levels	Consolidation II	Call Centre Developer	0.0	(0.5)	(0.5)
Business Services – Total Capital FTEs					0.0	(3.0)	(3.0)
Total City-Wide Staff Adjustments					36.0	(5.0)	31.0

Appendix 3B: City Budget Summary of Full-Time Equivalents

	2012	2013	2014	2015	2016
Roads, Storm Drainage and Watercourses					
Maintenance Control	118.0	118.0	118.0	118.0	118.0
Engineering & Capital Works	60.6	60.6	60.6	60.6	60.6
Development Construction	12.0	12.0	12.0	12.0	12.0
Corporate Fleet Maintenance	27.7	27.7	27.7	27.7	27.7
Crossing Guards	68.8	69.8	69.8	69.8	69.8
Traffic Management	54.0	54.0	56.0	58.0	60.0
Transportation & Infrastructure Planning	42.1	43.1	43.1	44.1	45.1
Parking Facilities	2.0	2.0	2.0	2.0	2.0
Corporate Support Services Geomatics	32.0	32.0	32.0	32.0	32.0
Total Service Distribution	417.3	419.3	421.3	424.3	427.3
Fire & Emergency Services					
Suppression	616.0	616.0	616.0	616.0	616.0
Building Maintenance	2.0	2.0	3.0	3.0	3.0
Vehicle Maintenance	10.0	10.0	11.0	11.0	11.0
Prevention	40.0	40.0	40.0	40.0	40.0
Divisional Support Services	39.0	38.0	39.0	40.0	40.0
Total Service Distribution	707.0	706.0	709.0	710.0	710.0
Transit					
Transit	1,247.6	1,289.6	1,317.6	1,360.6	1,388.6
Total Service Distribution	1,247.6	1,289.6	1,317.6	1,360.6	1,388.6
Recreation					
Recreation Facilities and Programs	616.7	608.3	591.3	601.3	608.8
Divisional Support Services	75.0	75.0	73.0	73.0	73.0
Golf/Marinas and Hershey Centre	72.9	72.9	72.9	72.9	72.9
Total Service Distribution	764.6	756.2	737.2	747.2	754.7
Parks & Forestry					
Forestry	47.4	49.4	49.4	48.4	48.4
Environment Management	5.0	5.0	6.0	6.0	6.0
Park Planning & Development	32.0	31.8	31.8	31.8	31.8
Park Maintenance	274.8	275.2	275.2	278.0	278.0
Divisional Support Services	2.0	2.0	2.0	2.0	2.0
Total Service Distribution	361.2	363.4	364.4	366.2	366.2

	2012	2013	2014	2015	2016
Library Services					
Central Library Services	76.7	73.7	72.7	71.7	70.7
Public Services	217.8	214.8	211.8	208.8	206.8
Support Services	36.0	36.0	36.0	36.0	35.0
Total Service Distribution	330.5	324.5	320.5	316.5	312.5
Land Development Service					
Development and Design Division	47.5	47.5	47.5	47.5	47.5
Policy Planning Division	22.0	20.0	20.0	20.0	20.0
Building Division	81.3	81.3	81.3	81.3	81.3
Total Service Distribution	150.8	148.8	148.8	148.8	148.8
Legislative Services					
Elections	3.0	3.0	8.0	3.0	3.0
Provincial Offence Act	18.7	20.5	21.5	21.5	21.5
Office of the City Clerk	38.2	38.4	38.4	38.4	38.4
Committee of Adjustments	3.0	3.0	3.0	3.0	3.0
Printing and Mail Services	13.2	12.5	11.5	11.5	11.5
Total Service Distribution	76.1	77.4	82.4	77.4	77.4
Arts & Culture					
Celebration Square	8.0	8.0	8.0	8.0	8.0
Heritage	4.0	4.0	2.5	2.5	2.5
Operations	37.1	37.9	38.7	40.2	40.2
Planning	4.0	4.0	4.0	4.0	4.0
Divisional Support Services	4.5	4.5	4.5	4.5	4.5
Total Service Distribution	57.6	58.4	57.7	59.2	59.2
Regulatory					
Enforcement Administration	8.9	8.9	8.9	8.9	8.9
Animal Services	32.4	32.4	31.4	31.4	31.4
Mobile Licensing	14.0	14.0	14.0	14.0	14.0
Compliance & Licensing Enforcement	27.8	26.8	26.8	26.8	26.8
Parking Enforcement	48.9	50.9	50.9	50.9	50.9
Total Service Distribution	132.0	133.0	132.0	132.0	132.0
Facilities & Property Management					
Building Maintenance	33.0	33.0	33.0	33.0	33.0
Building Operations	40.0	39.6	39.6	39.6	39.6

	2012	2013	2014	2015	2016
Capital Project Management and Space Planning	34.0	33.0	33.0	32.0	32.0
F&PM Divisional Support Service	8.0	8.0	8.0	8.0	8.0
Realty Services	10.0	10.0	10.0	10.0	10.0
Security	52.7	52.7	52.7	52.7	52.7
Utilities	4.0	4.0	4.0	4.0	4.0
Total Service Distribution	181.7	180.3	180.3	179.3	179.3
Strategic Policy					
City Manager and Chief Administrative Officer's Office	2.0	2.0	2.0	2.0	2.0
City Strategy and Innovations	23.6	23.1	23.1	23.1	23.1
Economic Development	15.0	14.5	14.5	15.0	16.0
Internal Audit	7.0	8.0	8.0	8.0	8.0
Legal Services	37.5	40.5	40.5	40.5	39.5
Total Service Distribution	85.1	88.1	88.1	88.6	88.6
Information Technology					
Information Technology	129.0	128.3	123.3	121.3	121.3
Total Service Distribution	129.0	128.3	123.3	121.3	121.3
Business Services					
Revenue, Materiel Management & Business Services	70.1	69.1	66.3	66.3	65.3
Finance	47.3	47.8	45.3	45.3	45.3
Human Resources	66.0	66.5	65.5	65.0	65.0
Communications	57.4	55.6	55.2	55.2	55.2
Total Service Distribution	240.8	239.0	232.3	231.8	230.8
Departmental Business Services					
Community Services	24.5	24.5	24.5	24.5	24.5
Corporate Services	12.0	12.0	12.0	12.0	12.0
Planning & Building	32.3	32.3	32.3	32.3	32.3
Transportation & Works	42.3	42.3	42.3	42.3	42.3
Total Service Distribution	111.1	111.1	111.1	111.1	111.1
Mayor & Council					
Mayor's Office	5.0	5.0	5.0	5.0	5.0
Councillor's Office	34.2	34.2	34.2	34.2	34.2
Total Service Distribution	39.2	39.2	39.2	39.2	39.2
City Wide Total	5,031.5	5,062.5	5,065.1	5,113.4	5,146.9