

2021 Consolidated Operating and Capital Budget

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Investing to Build Our Community for Life

The Region of Peel provides community and infrastructure services to approximately 1.5 million people and 182,700 businesses in Brampton, Caledon and Mississauga. The Region of Peel is part of a two-tier municipal structure providing a range of municipal services to residents and businesses and is made up of three diverse local municipalities within which there are many cultural, economic, and social communities. Peel works closely with the local municipalities and other levels of government to ensure services meet community needs.

The development of the Region's 2021 Budget (the "Budget") was guided by the Region of Peel's (the "Region's") 2015 – 2035 Strategic Plan and the community priorities recommended for consideration prior to the Budget. The Region's 2021 Budget enables the achievement of Peel's vision of "Community for Life". Investments are balanced between the needs of residents and the infrastructure needs of the broader community and with consideration of taxpayer affordability.

In 2020, the COVID-19 pandemic had a significant impact on Peel's community and economy and put significant strains on the Region's services and finances to respond to the pandemic. A combination of federal and provincial funding along with active cost mitigation strategies helped to minimize the financial impact to Peel tax and utility rate payers. For 2021, many services will be continuing to respond to COVID-19. While provincial funding is expected to fund most, if not all, of these COVID related costs and pressures, some provincial funding reductions and changes to funding formulas that began in 2019 are expected to continue into 2021. These changes effectively download costs to the Region of Peel. To help mitigate the impact to the taxpayer, additional focus was placed on identifying efficiencies throughout the organization.

Below provides a summary of the tax and utility rate impact of the Budget.

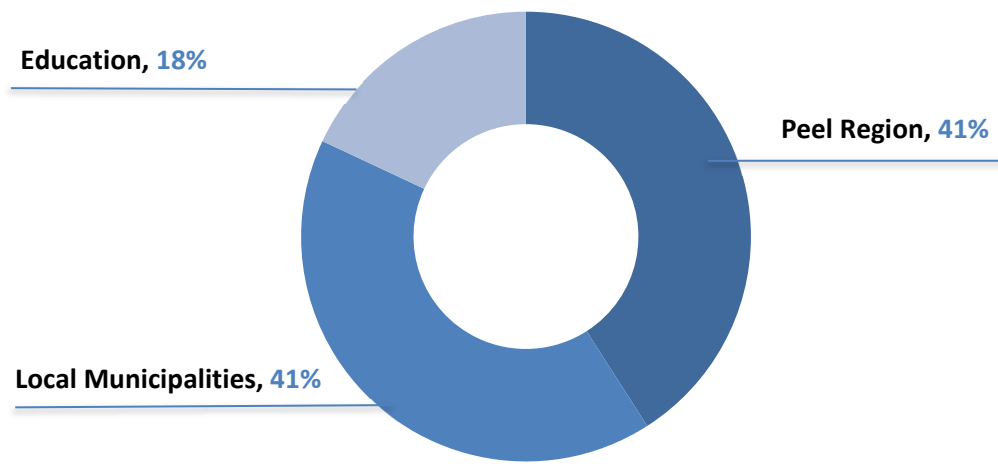


The Region's Budget includes a net tax levy increase of 3.2 per cent (or an overall property tax increase of 1.3 per cent) and a utility rate increase of 5.5 per cent. The Region's utility rates remain the lowest in the Greater Toronto Area (GTA) with the 2021 increase.

What Your 2021 Property Tax Bill Funds

The property tax bill has three components: cost of Regional services, cost of local municipal services, and cost of education. The chart below displays the breakdown of the three components affecting Peel's taxpayer. The

education portion (residential only) of the combined tax bill has gradually decreased from 29% in 2001 to 18% in 2020 as the education component has remained flat while the municipal taxes have gradually increased. The proportions vary between the local municipalities, depending on a number of factors including their relative share of total assessed market value by the Municipal Property Assessment Corporation (MPAC).



2021 Business Planning Process

Peel's Budget process started in early 2020 using Council's Strategic Plan and Term of Council priorities (ToC) as the foundation for its annual planning and budgeting process. Emphasis was placed on the impact of significant high level trends on Peel's ability to achieve service outcomes under the three areas of focus for the Strategic Plan; Living, Thriving and Leading. Significant trends assessed include:

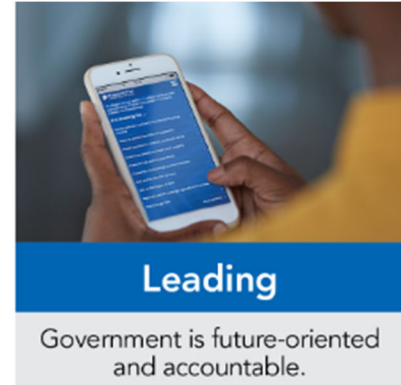
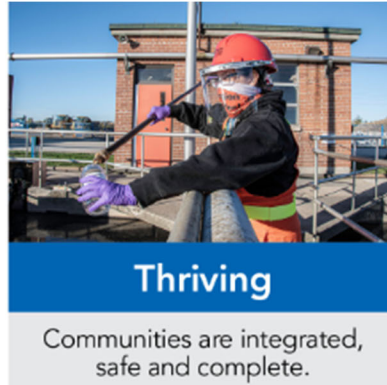
- Growing and rapidly aging population
- Changing and evolving economy
- Continued aging infrastructure
- Climate change and weather patterns
- Constantly changing legislation
- Changing nature of employment
- Impact of COVID-19

The Region's budget, property tax and utility rate plans are developed on the basis of respect for the taxpayer, and according to principles which include fairness, sustainability and affordability, user pays where appropriate, value for money and managing assets. By using a risk-based approach to the budget, services that are able to sustain service levels under these trends, appropriately saw no significant changes while services seeing increased demand required intervention and additional investment. This focused approach guided increased investments to where they make sense and where they will advance service outcomes to Peel's community.

Similar to the Community Annual Report, the Budget represents a budget that places more focus and emphasis on services and service outcomes as opposed to administrative structure and strives to streamline how the information is presented to both Council and the public. The 2021 Budget Document presents the overall budget by Council's three areas of focus: Living, Thriving and Leading. As illustrated below, the Region's Budget includes operating investments of \$2.7 billion and capital investments of \$1.0 billion in an array of Regional services to support and advance Council's long term vision for Peel.

2021 Budget - \$3.7 Billion

\$2.7B - Operating Budget
\$1.0B - Capital Budget



\$968 million (operating)
\$176 million (capital)

- Adult Day
- Community Investment
- Early Years & Child Care
- Housing Support
- Income Support
- Long Term Care
- Paramedics
- TransHelp

\$1.55 billion (operating)
\$779 million (capital)

- Chronic Disease Prevention
- Early Growth and Development
- Heritage, Arts and Culture
- Infectious Disease Prevention
- Land Use Planning
- Roads and Transportation
- Waste Management
- Wastewater
- Water Supply
- Assessment Services
- Conservation Authorities
- Police

\$169 million (operating)
\$44 million (capital)

- Enterprise Programs and Services
 - Corporate Services
 - Digital & Information Services
 - Finance

Chart 1 below outlines the 2020 Approved Budget, 2021 Forecast (as forecasted in the 2020 Budget) and the 2021 Proposed Budget. Due to the late announcement of the 2020 Provincial Budget, no target was provided for the development of the 2021 Budget. As provincial funding represents 25 per cent of Peel's overall revenue, there could be significant impact on Peel's 2021 Budget. Instead of a target, Council asked Regional services and External Agencies to develop 2021 budgets with increases lower than their respective 2021 Forecasts from the 2020 Budget to recognize Peel's current economic climate. This is in line with Peel's Long Term Financial Planning Strategy principle of "Respect for the Taxpayer". Adding to the challenge to achieve lower increases will be the continuation of provincial funding reductions and changes to funding formulas for services such as Child Care putting increased pressure on the tax base.

Chart 1

	2020 Approved	2021 Forecast*	2021 Proposed Budget
Net Tax Levy (Core Service)	2.7%	3.0%	2.7%
Provincial impact	0.9%	0.6%	0.5%
Net Tax Levy	3.6%	3.6%	3.2%
Utility Rate	7.2%	6.0%	5.5%

*As forecasted in the 2020 Budget

Before making budget recommendations to Council, overall pressures and priorities were considered including the costs and pressures related to continue the response to COVID-19. The pressures identified for the Budget reflect needs for direct service delivery as well as internal services which are critical in supporting the delivery of Peel's public services. The Budget requests resources needed to support Peel's strategic outcomes, under the areas of focus of Living, Thriving and Leading and additional property tax funding to partially replace provincial funding reductions.

The development of the Region's Budget was guided by Peel's economic environment induced by the pandemic, the Strategic Plan and the Term of Council Priorities. In addition, the 2021 Budget includes additional resources for service level adjustments that Council approved in 2020, such as the approval of the Community Safety and Well-being program, expansion of the EarlyON child care program, operations of the newly acquired homeless shelter as well as investing in the mental health and well-being of Peel's paramedic officers.

The Budget demonstrates an emphasis on providing the right services in the most cost-effective way, thereby ensuring value for money to Peel's tax and utility rate payers. It reflects Peel's commitment to being citizen focused, maintaining and improving existing services, while being fiscally responsible and financially stable.

To better understand whether Peel is meeting these expectations, Peel conducts a number of surveys to solicit public input across a broad spectrum of its services. The Focus GTA Spring 2020 survey shows that 84 per cent of Peel residents are satisfied with Regional Government and that 79 per cent feel they receive good value for tax dollars. This is slightly more favourable than ratings a year ago. The results of this study also confirm that the Region's priorities align to the issues raised by the communities in Peel.

Key timelines for the development and approval of the Budget are presented below.

Activity	Date
Update on the Status of the Long Term Financial Planning Strategy	April 23, 2020
Approach to the Development of the 2021 Budget – Council Report	April 9/May 14, 2020
External Agencies Presentations on Progress Report and Future Outlook	June 25, 2020
Financial Risk Management Strategy of the Regional Capital Plan – Council Report	July 23, 2020
2021 Capital Pre-Approval – Council Report	December 3, 2020
Continuous Improvement Update – Council Report	December 3, 2020
The Changing Economic Environment and Implications for Peel	January 14, 2021
The 2020 Infrastructure Status and Outlook – Council Report	January 28, 2021
Overview and Update on the Status of Reserves – Council Report	January 28, 2021
2021 Budget Presentations	
• Regional Budget Corporate Overview	January 28, 2021
• Regional Services Budget Presentations	January 28, 2021
• Police Services Budget Presentations	February 4, 2021
• Conservation Authorities Budget Presentations	February 4, 2021
• Additional Budget deliberation	February 11 & 18, 2021

The Budget deliberations for Council approval will begin with the Regional Budget Overview presentation on January 28, 2021. An appropriate notice with respect to the intention to adopt a budget was prepared and published in four local newspapers a minimum of 10 business days before the final adoption of the budget and posted on the Region's web site, meeting the Region of Peel notice requirements.

2021 Regional Budget Overview

Regional Budget Summary

The Budget has two distinct components: the Tax Supported Budget and the Utility (Water/Wastewater) Rate Supported Budget. These two components are further broken down into Operating Budget and Capital Budget. The Tax Supported Budget supports both Regionally Controlled Services and Regionally Financed External Organizations.

The Region of Peel Operating Budget totals \$2.7 billion, and the Region of Peel Capital Budget totals \$1.0 billion, inclusive of the Tax and Utility Rate Budgets.

Chart 2 below displays the total Operating and Capital Budgets as well as the average annual increase to the tax and utility rates for Peel's average household and small business.

Chart 2

2021 Regional Budget Overview - \$3.7B Operating Budget - \$2.7B & Capital Budget – \$1.0B 10-Year Capital Plan - \$10.5B			
 Property Tax Supported		 Utility Rate Supported	
Operating Budget	\$2,084M	Operating Budget	\$605M
Budgeted Reserve draws	(\$19M)	Budgeted Reserve draws	(\$5M)
Capital Budget	\$409M	Capital Budget	\$590M
10-Year Capital Plan	\$4,402M	10-Year Capital Plan	\$6,080M
*Property Tax Increase	1.3%	Average Utility Rate Increase	5.5%
(includes Infrastructure levy)		(includes 5.0% for Infrastructure)	
**Impact :		Impact:	
Home assessed at \$578,200	\$65	Household water consumption of 290m ³	\$43
Small Business assessed at \$641,900	\$116	Small Business water consumption of 695m ³	\$111
Commercial assessed at \$1,925,700	\$348		
Industrial assessed at \$1,937,300	\$386		
Region's Portion of Annual			
Residential Municipal Tax Bill	\$2,037	Annual Residential Water Bill	\$791

* Assumed weighted average municipal portion of tax bill is approximately 41 per cent

** Weighted average of 3 local municipalities. Actual impact will vary based on the MPAC assessment and the local municipality.

2021 Service Levels

The Budget includes resources to deliver current levels of service and service level increases to support the areas of focus defined in the Strategic Plan: Living, Thriving and Leading.

Here are some highlights of our 2021 services in each area of focus.



In 2021, Peel will improve people's lives in their time of need by:

- Providing 744,000 TransHelp trips
- Providing 19,180 households with income support through Ontario Works (OW) program
- Providing over 11,600 housing subsidies to households
- Serving over 4,800 clients in emergency and transitional shelters
- Providing over 3,900 clients with eviction prevention funds
- Managing 392 new housing units in development
- Providing social service agencies funding, supporting 735,500+ residents
- Providing 16,000+ fee subsidies making it possible for families to benefit from licensed child care
- Supporting 1,900+ children with special needs in licensed child care with enhanced resources
- Providing 63,000+ children and parents/caregivers with access to free EarlyON programs
- Responding to an estimated 135,000 paramedic emergency calls
- Providing 900+ residents with quality care through five long term care homes
- Providing 38,100 days of care to support clients and their caregivers in Adult Day Services



In 2021, Peel will contribute to integrated, safe and complete communities by:

- Managing over 552,000 tonnes of waste for 352,000 curbside households and 104,000 multi-residential households
- Collecting and treating 696 million litres per day of municipal wastewater collected and treated for approximately 336,550 retail and wholesale customer accounts
- Treating, transmitting, and distributing 590 million litres per day of municipal water to over 343,150 retail and wholesale customer accounts
- Maintaining 1,688+ lane kilometres of roads, 183 structures (including bridges and major culverts) and 476+ signalized intersections
- Providing 95,000 children with free dental screening and identifying 11,500 children with urgent dental conditions requiring professional treatment.
- Conducting 11,000 compliance health inspections at 6,259 food premises at least one time
- Welcoming more than 30,000 visitors with local arts and exhibitions at the Peel Art Gallery, Museum and Archives (PAMA) to build a connected community that embraces diversity and inclusivity

- Providing effective and visible policing services including responding to 248,000 citizen initiated events in Brampton and Mississauga by Peel Regional Police.
- Providing effective and visible policing services including responding to over 24,750 calls for service by Ontario Provincial Police in Caledon
- Continuing to work with Conservation Authorities who regulate approximately 37,880 hectares of land to protect life and property of Peel residents from hazards due to flooding, erosion and slope failure as well as manage approximately 5,580 hectares of Peel public land providing opportunities for recreation for Peel citizens, and the project to plant approximately 175,000 trees, shrubs and seedlings over the course of 2021



In 2021, Peel will be a future-oriented and accountable government by:

- Maintaining Peel's fiscal health
- Modernizing service delivery by leveraging technology and implementing the digital strategy
- Maintaining a skilled, healthy and engaged work force to provide critical services to residents
- Identifying energy savings and building environmental resilience
- Continuing to seek alternative service delivery methods to improve cost effectiveness and the quality of Peel services
- Supporting higher procurement demand, in a sustainable manner that promotes the environmental, economic and social well-being of the Peel community
- Maintaining and planning for the replacement of the Region's \$30 billion in infrastructure

Budget Highlights: Some of the ways we are sustaining current service levels and addressing increased service demand required by a population that is expected to grow by an average of 20,000 people per year, while our population continues to age at the same time, include:



Living



Emergency Shelter Operation to Increase up to **60** more beds



Expansion of EarlyON services for **3,000+** children and parents/caregivers



Opening **Seniors Health and Wellness Village** in Brampton

Thriving



+27 police officers
for community safety



Moving towards **75%** 3R waste diversion
target & **5,000** new households



Water and wastewater service
for **4,000** new customers



16 KM more sidewalks
and paved shoulders



Implementing **Community
Safety and Well-being** Program



Continuing **COVID-19 Response**

Leading



(\$1.6M) reduction in tax subsidy of
utility operations



Investing in **State of Good Repair** -
\$11.3M



60% average increase in social
media hits



Enhancing **cyber security**

2021 Operating Budget – Tax Supported Services

Overview

The Tax portion of the Operating Budget supports both Regionally Controlled services and Regionally Financed External Organization services. *Chart 3* below indicates the services included in each group.

Chart 3

Property Tax Supported Services		
Living	Thriving	Leading
Regionally Controlled Services		
• Adult Day • Community Investment • Early Years & Child Care • Housing Support • Income Support • Long Term Care • Paramedics • TransHelp	• Chronic Disease Prevention • Early Growth and Development • Heritage, Arts and Culture • Infectious Disease Prevention • Land Use Planning • Roads and Transportation • Waste Management	• Enterprise Programs and Services • Corporate Services • Finance • Digital and Information Services
Regionally Financed External Services		
	• Assessment Services (MPAC) • Conservation Authorities* • Police	

*Also partially funded from Utility Rate

Tax Rate Impact

As mentioned earlier, budget preparation includes consideration of the overall tax bill facing residents of Peel including the portions for local municipalities and education. Peel strives for minimal impact on taxpayers while maintaining essential and expected service delivery in keeping with the Region's financial principles. *Chart 4* below provides a summary of the 2021 Tax Supported Net Budget.

Chart 4

2020 Net Tax Levy Impact							
	2020	2021	2021 vs. 2020		Assessment Growth and Notional Tax Rate Adjustment		Net Levy Impact
	\$M	\$M	\$M	%	\$M	%	%
Regional Services	628.4	657.1	28.7	4.6			2.0
Police	458.6	475.6	17.0	3.7			1.1
Conservation Authorities	28.1	29.3	1.2	4.1			0.1
MPAC	19.9	19.7	(0.2)	(0.9)			-
Total	\$1,135.0	\$1,181.7	\$46.7	4.1%	\$9.9	0.9%	3.2%

Note: Number may not add due to rounding

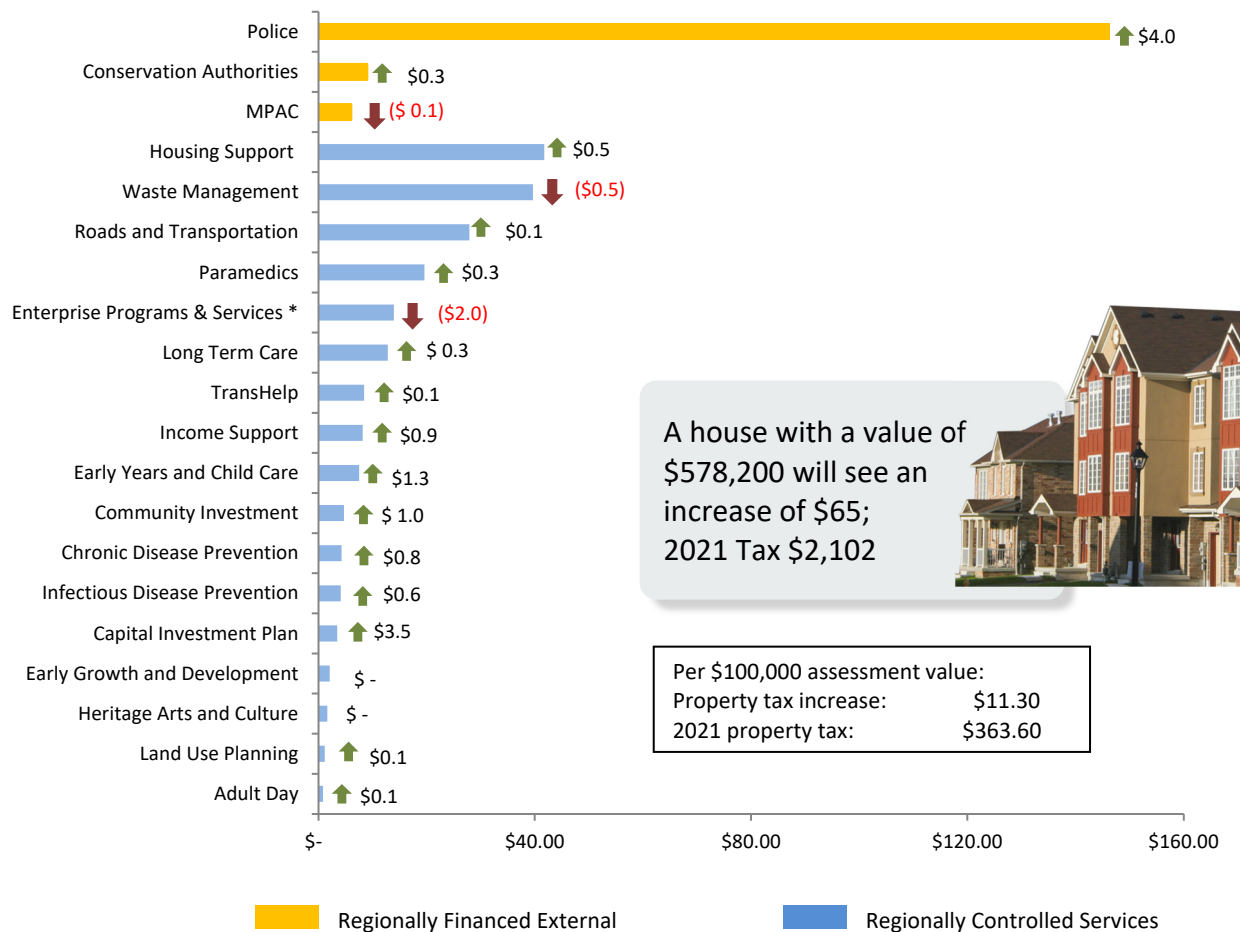
The Budget results in a net levy increase of \$46.7 million equivalent to a net tax levy increase of 3.2 per cent after assessment growth (see Summary I (a) & (b) for the net budget increase by service and a comparison between 2021 and 2020 budgets). Twenty-one per cent or \$9.9 million of the total increase is funded by growth

in the property assessment base of 0.9 per cent and the remaining 79 per cent or \$36.8 million is funded by a net tax levy increase of 3.2 per cent.

The 3.2 per cent net tax levy increase is composed of 2.0 per cent increase for Regionally Controlled Services and 1.2 per cent increase for Regionally Financed External Organizations.

Chart 5 outlines where the 2021 tax dollars will be spent based on a residential assessment of \$100 thousand.

Chart 5 **Where Your 2021 Tax Dollars Will Be Spent**
(Based on \$100,000 of Residential Assessment)



* Enterprise Programs & Services includes Corporate Services, Finance, and Digital & Information Services (DIS)

Note: numbers may not add due to rounding; \$ - denotes no material change

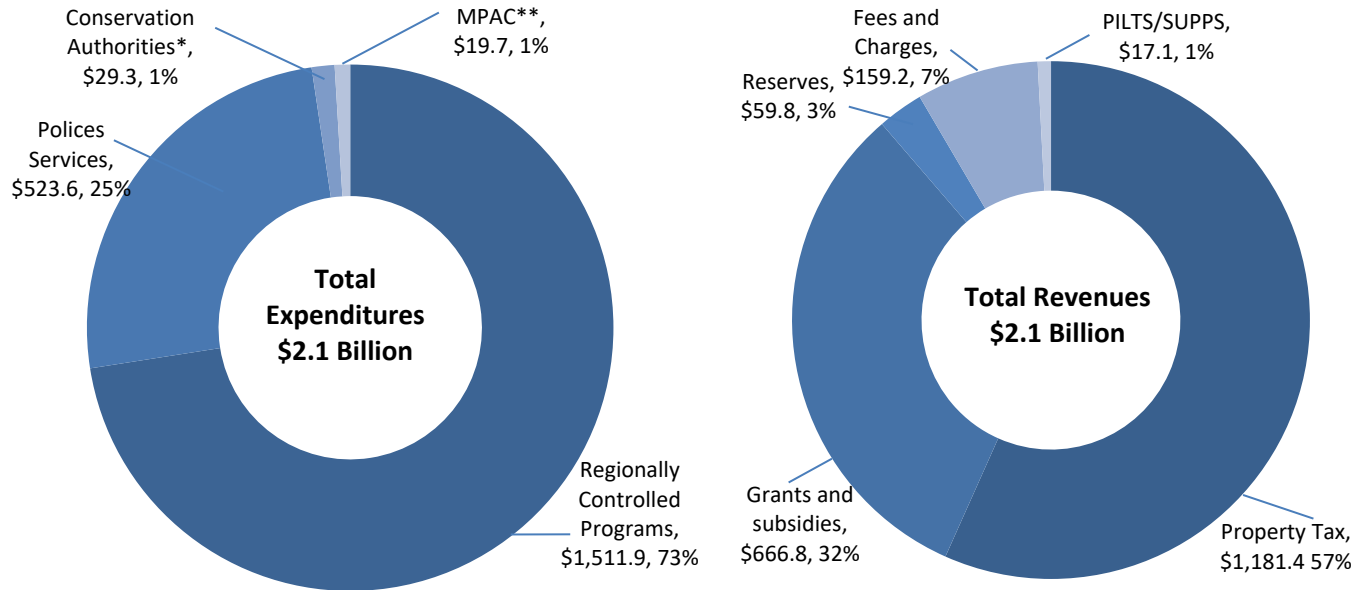
The Property Tax Supported Operating Budget totals \$2.1 billion for both Regionally Controlled Services and Regionally Financed External Organization services.

- Forty-three per cent or \$903 million of the total gross budget is funded by non-property tax revenue sources
- Fifty-seven per cent or \$1,182 million is funded by property tax.

Chart 6 displays the total operating budget expenditure allocation and related funding sources for Tax Supported Services.

Chart 6

2021 Tax Supported Operating Budget (\$M)



*Excludes \$16 million in Conservation Authorities expenditures funded by Utility

** MPAC: Municipal Property Assessment Corporation;

*** PILTS/SUPPS: Payment in Lieu of Taxes and Supplementary Taxes

2021 Budget on a Modified Accrual Basis

The Region presents its budget using a modified accrual method which is in accordance with *Municipal Act, 2001* requirements. To enable alignment with the Audited Financial Statements, which are done under a full accrual basis as required by the Public Sector Accounting Board (PSAB), Summary 1(c) provides a reconciliation of the Budget from the modified accrual method to a full accrual method.

For more information on the difference between a modified accrual versus a full accrual basis, please see the Budget Accounting Policy under the Disclosure of Key Budget Assumptions & Risks section.

Regionally Controlled Services - 2.0 Per Cent Net Tax Levy Increase

Operating Budget Pressures

The Regionally Controlled Tax Supported Services net budget totals \$657.1 million (including the Community Events Policing grants), representing an increase of \$28.7 million or 4.6 per cent over the 2020 Budget. After assessment growth, this is equivalent to a net tax levy increase of 2.0 per cent. The budget increase includes \$4.8 million to enable community priorities identified by Council. The remaining budget increase of \$23.9 million is to maintain and enhance Regional tax supported services.

The Budget increases are categorized as Base Pressures, Service Demand, and Capital Infrastructure Funding.

Base Pressures

Base pressures are the additional costs required to provide 2020 level of service in 2021. Broadly speaking, base pressures include adjustments due to inflation, economic factors, annualization of previous Council decisions and prior year tax management decisions. The impact of the base pressures is an overall increase of \$6.2 million which is net of funding increases and efficiencies as summarized below.

Labour Costs

Labour costs increased by \$12.7 million over the Budget. Included in the labour cost increase are settlements of expired bargaining agreements and economic adjustments for bargaining (as per bargained contracts) and non-bargaining employees.

Other Pressures

Other pressures include annualized costs of previous Council decisions and additional costs on goods and services driven by inflation. Service contracts impacted by inflation include operating contracts for Roads, Transportation and Waste. These pressures are partially offset by increases in assumed provincial funding such as for Paramedic funding (\$1.5 million), Long Term Care (\$0.6 million) and additional revenue from increases in user fees to keep pace with inflation and move towards full cost recovery.

Costs Mitigated through Efficiencies

A total of \$3.8 million in budgeted costs have been mitigated through various initiatives and are presented in Summary II of this document. As presented to Council on December 3, 2020 through the report titled "LEAN – Continuous Improvement Update", staff continually seek opportunities to save money. Over the past year, staff have completed over 47 improvement initiatives, found better ways to do business such as the conversion of existing streetlighting to energy efficient LED lighting, implementing digital menus in Long Term Care centres and improving the functionality of the call centre to better manage calls.

Provincial Funding Changes

In 2019, the Province of Ontario made changes to how the cost of services were shared between the Province and the Region and the 2021 Budget reflects the continuance of some of these changes. To maintain core services, Council directed the inclusion of funding as required under the new cost share models and to replace some of the funding reductions with property tax dollars. Chart 7 provides details of the services for which property tax funding has been proposed to maintain services.

Chart 7

Service	Costs of mitigating Provincial Funding Reductions (\$'000)
Region Controlled Services	
Child Care	3,759
Community Investment (formerly funded through Employment Support)	1,784
	5,543
External Agencies	-
Total Provincial Funding Replaced by Property Tax	5,543

Service Demand

Service demand represents incremental investments that support Council's outcomes as defined under the Strategic Plan's areas of focus of Living, Thriving and Leading. These additions respond to priority needs of the community and advance the Region towards its long term strategic objectives and Council's vision for Peel. The Budget includes \$5.8 million in additional Service investments. Service level investments are fully annualized.

Chart 8 provides the details of service needs by strategic areas of focus of "Living, Thriving and Leading".

Chart 8

Living: People's lives are improved in their time of need

Service	Service Outcome	2021 Investment Outcomes	Investments	
			Gross (\$'000)	Net (\$'000)
 Long Term Care	Residents in our Long Term Care homes receive care to enhance their quality of life	Operationalize Seniors Health and Wellness Village (completion Q3 2021)	57	57
		Response to COVID-19 (37 contract staff funded from reserve – Phase 1 Safe Restart Fund)	2,251	-
 Paramedics	Peel residents and visitors receive quality pre-hospital care	Improved psychological health and safety of frontline Paramedics	264	264
		Support for our senior population through Community Paramedicine (funded by the Province)	132	-
		Enablement of 24/7 logistics (funded from existing budget)	-	-
 Early Years and Child Care	These Programs are affordable and responsive to the needs of families	Expanded EarlyON program	1,340	703

 Housing Support	Affordable housing is available to all Peel residents, and homelessness in Peel is prevented	Implementation of Housing Technology (License Fees)	115	115
		Operationalized new Homelessness Emergency Shelter	2,700	2,700
		Fire & Safety support - Peel Housing Corporation (Student)	12	-
		Increased organizational capacity and business plan support - Peel Housing Corporation (Conversions)	307	-
		Implementation of the Housing Master Plan – (2 Housing Development Office resources, 1 communication and 1 legal resource in Internal Services - funded within existing budget)	-	-
		Living – Total		7,178

Thriving - Communities are integrated, safe and complete

Service	Service Outcome	2021 Investment Outcomes	Investments	
			Gross (\$'000)	Net (\$'000)
 Waste Management	Waste in the Region of Peel is collected on time and managed in a safe and environmentally responsible manner	Managed increase in tonnage of waste collection and processing	365	365
 Heritage, Arts & Culture	Peel residents are engaged in an understanding of our history and culture	Increased janitorial services for COVID-19 response (funded from reserves)	80	-
 Chronic Disease Prevention	Peel residents live longer and healthier due to reduced risk of chronic diseases	Compliance with health standards in commercial food preparation	69	69
 Infectious Disease Prevention	Peel residents are protected against infectious diseases	64 School-Focused Nurses for COVID-19 response (funded until July 2021 by the Province)	3,346	-
		Enabled remote work (Five 9 cloud software funded by reserve draw)	230	-

		Improved compliance with health standards in commercial food preparation and increasing resources for sexual health Clinic	244	244
 Roads and Transportation	People and goods can move safely and efficiently throughout Peel	Automated Speed Enforcement Program offset by working fund reserves	300	-
Thriving - Total			4,634	678

Leading - Government is future-oriented and accountable

Service	Service Outcome	2021 Investment Outcomes	Investments	
			Gross (\$'000)	Net (\$'000)
 Enterprise Programs and Services	Government is future-oriented and accountable	Secure and well-Managed digital solutions*	419	419
		Increased demand from Community for direct connection through digital platforms*	213	213
		Increased demand for internal legal support*	161	161
		Address anti-racism and systemic discrimination	137	137
		Resources to support Housing Master Plan*	298	298
		Temporary resource to support Long Term Care COVID-19 response*	100	-
		COVID-19 response (funded by reserve Phase 1 Safe Restart Fund)	2,119	-
		Community Connections remote agent set up (funded by reserve)	57	-
		Leading - Total	3,504	1,228

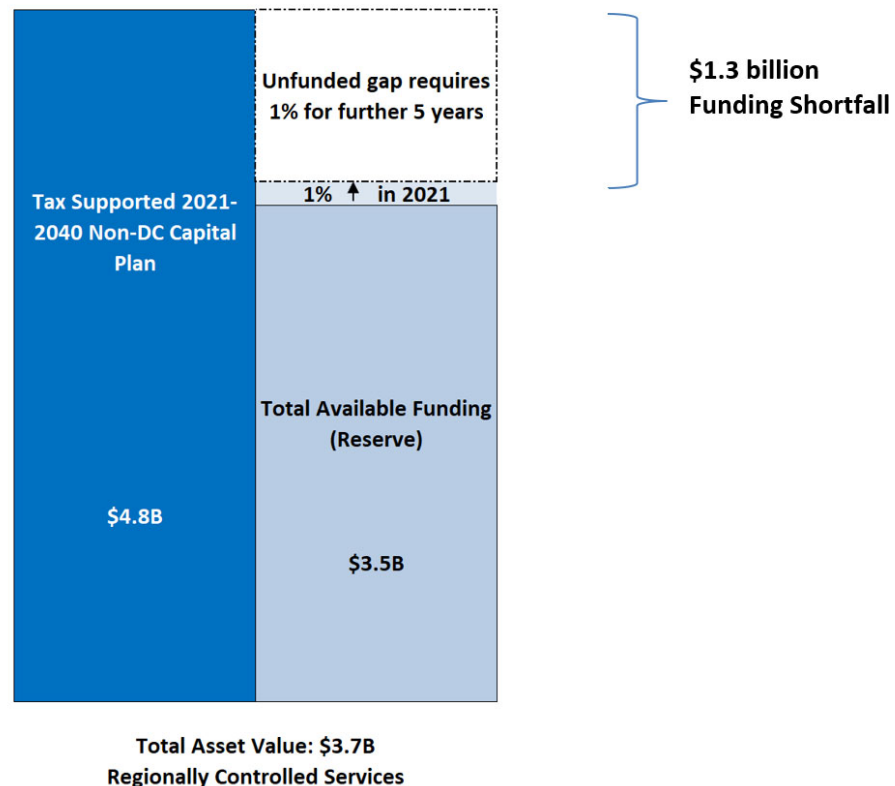
*Investments have been allocated to other Regional services or recovered from capital projects.

Capital Infrastructure Funding – Through the Property Tax

An outcome under the Strategic Plan’s area of focus of Leading is *“I trust that sustainability and long-term benefits to future generations are considered.”* To ensure the Region’s services are sustainable, the state of good repair of its capital assets are closely monitored and evaluated on a regular basis. Similar to most municipalities, having sufficient funds to maintain its infrastructure is a primary concern.

As illustrated in Chart 9, based on the most recent reserve adequacy assessment, current Tax Supported reserve levels and contributions are inadequate to fund the forecasted 20-year (2021-2040) capital requirements including the social housing stock. There is a funding gap currently estimated at \$1.3 billion. To address the long term forecasted funding shortfall of the Tax Supported capital requirements, a one per cent infrastructure levy is proposed in the 2021 Tax Supported budget, which represents approximately \$11.3 million of the tax levy increase. Current analysis shows an annual increase of one per cent infrastructure levy for five more years until 2026 will close the funding gap.

Chart 9



Operating Budget Financing

The Budget is supported by a number of revenue sources including Assessment Growth, Payment In Lieu of Taxes and Supplementary Taxes, Grants and Subsidies, User Fees, and Rate Stabilization Reserve Draws.

Assessment Growth

The growth in revenue from increased property assessment in Peel for 2021 estimated at \$9.9 million or 0.9 per cent including additional notional tax adjustments of \$2.4 million, has been incorporated in the Budget. The increase in revenue is lower than the 2021 forecast of 1.0 per cent from the 2020 Budget.

Payment In Lieu of Taxes (PILTs) and Supplementary Taxes

The Budget includes \$15.6 million from Payment In Lieu of Taxes (PILTs) and Supplementary Taxes after tax write-offs and rebates. The 2021 Budget includes an increase of \$0.8 million in PILTs revenue to align it with the actual revenue received in previous years and \$0.7 million due to favourable variance for vacant unit rebates as this program is being phased out in 2020.

Grants and Subsidies

Provincial funding assumptions are reviewed annually. The Regionally Tax Supported budget includes \$667 million in grants and subsidies, a \$2.4 million or 0.4 per cent decrease from the 2020 Budget. The decrease is largely driven by funding changes for Child Care and Community Investment (formerly funded through Employment Support). The decrease was partially offset by slight increases in Paramedic Services and Long Term Care. The Region of Peel managed the funding reductions through a combination of decreased service levels in low risk areas, replacing some of the Provincial funding cuts with property tax dollars and through efficiencies identified across all Regional services.

User Fees, Service Charges and Recoveries

User fees and service charges are collected for Regional services to recover the costs. This is in keeping with the Region's financial principle of "Users Pay Where Appropriate". The Budget includes an estimated revenue of \$166.2 million. Key items include Federal Gas Tax funding, most of which is allocated to local municipalities, reimbursement for the costs of services provided by the Region to Peel Living and fees from senior residents at long term care homes. The Budget includes an increase in Waste fees totaling \$1.6 million as endorsed by the Waste Management Strategic Advisory Committee.

Rate Stabilization Reserve Draws

The Tax Supported Budget (Regionally Controlled) includes \$14.6 million in Reserve draws to manage the pressure on the budget; \$6.4 million from the Rate Stabilization Reserve to support various initiatives as presented in Summary III (a) and \$8.2 million from remaining 2020 Phase 1 Safe Restart Fund to support expected costs and pressures related to COVID-19 as presented in Summary III (b).

Staffing Resources to Achieve Level of Service*

As in *Chart 10* below, the Regionally Controlled Tax Supported Operating Budget includes 4,232 full-time equivalent staffing resources to deliver services to meet community service demands (Summary V (a)-(c)).

Chart 10

	Staffing Resources to Achieve Level of Service	
	2020	2021
Tax Supported Services	4,212	4,232

**Regular Positions(Full-Time Equivalent, FTE)*

Through previous budgets, Council approved funding to provide service levels which utilize 3 contract staff for service delivery in the areas of Paramedics and Housing support. The 2020 level of service reflects these becoming regular FTEs in 2021 to sustain the approved service level and funding approved by Council.

The Budget adds 20.0 full-time equivalent staffing resources for Regionally Controlled Tax Supported services. These staffing resources help to support the achievement of outcomes such as the development of new affordable housing units, improved community safety and well-being and delivery of critical public health programs.

Regular and temporary positions are approved and managed in accordance with the Workforce Level and Control Policy HR04-01. The Tax Supported Budget includes wage gapping in the amount of \$7.7 million (equivalent to 72 positions), which recognizes the financial impact of the natural staff turnover patterns.

Regionally Financed External Organizations – 1.2 Per Cent Net Tax Levy Increase

Overview

In the proposed Budget, the Region's tax levy includes financing to non-Regionally controlled external organizations for a total net cost of \$524.6 million or \$18.0 million over the 2020 Budget. The proposed increase is equivalent to a net tax levy increase of 1.20 per cent after assessment growth.

The following table outlines the external organizations that Peel is required to fund based on provincial legislation and the corresponding method of apportionment:

External Agencies Funded by the Region:	Method of Apportionment for External Agencies:
Peel Regional Police (PRP)	Budgeted costs after other revenue sources such as Provincial funding are apportioned by weighted assessment to the cities of Brampton and Mississauga property tax payers
Ontario Provincial Police (OPP) Caledon Detachment	Budgeted costs after other revenue sources such as Provincial funding are apportioned to the Town of Caledon property tax payers
Three Conservation Agencies: - Credit Valley Conservation (CVC) - Toronto and Region Conservation Authority (TRCA) - Conservation Halton (CH)	Budgeted costs after other revenue sources such as Provincial funding and user fees are apportioned to municipalities within the watersheds they manage. Peel's allocation is funded by property tax with a portion on the utility bill
Municipal Property Assessment Corporation (MPAC) for assessment services	Budgeted costs are funded by municipalities according to a formula based on assessment value and the number of properties in each municipality as a per cent of the provincial totals. The budgeted cost is fully funded by property tax.

Operating Budget Pressures

For the Regionally Financed External Organizations, the following drivers outline the proposed budget changes:

Peel Regional Police

The Peel Regional Police net budget of \$462.5 million represents an increase of \$16.7 million or 3.8 per cent over the 2020 Budget and is mainly due to:

- Base budget increases totalling \$11.4 million primarily related to salaries and benefits for existing staff and other inflationary increases. The increase is offset by:
 - The inclusion of \$0.3 million in increased user fees and net recoveries from external contract costs

- Efficiencies of \$0.3 million from an alignment of investigative resources
- Service Level demand increases to address community safety totalling \$5.2 million for an additional 27 Uniform Patrol Officers
 - 14 Civilian Support positions are funded within the base budget (the full cost staffing formula recognizes the addition of Uniform Officers has a direct impact on civilian support demands, i.e. Uniform Officers require civilian support staff (communications, Training, etc.)
- Other Pressures increased by \$0.9 million to address operating requirements and inflationary pressures, such as the implementation of capital projects, insurance and vehicle maintenance. These pressures were offset by \$0.2 million decrease in the Police Services Board.

Policing at Community Events

An increase of \$0.005 million has been included in the Regionally Controlled Budget to fund community events in Brampton and Mississauga requiring the presence of the Peel Regional Police.

Ontario Provincial Police (Town of Caledon)

The net budget for Caledon OPP totals \$12.9 million, representing an increase of \$0.3 million or 2.5 per cent over the 2020 Budget and is mainly due to:

- Base Budget changes of \$0.3 million:
 - An increase of \$0.2 million in the OPP contract and facility costs. The increases are driven by cost-of-living adjustments, inflationary increases, and base cost increases which are linked to an increase in property counts within the Town of Caledon
 - Cost mitigation opportunities of \$0.05 million have been realized due to pro-active maintenance and improvements to OPP facilities and equipment
 - Other pressures of \$0.02 million reflect a decrease in billings reconciliation rebates, the impact of the lowered rebates on the budget has been minimized by drawing on previous gapping surpluses accumulated over the last five years in the OPP Policing Cost Stabilization Reserve
- Service level demand includes operating costs of \$0.07 million for a new enhanced cleaning contract for OPP facilities, required as a result of COVID-19. These costs are to be fully funded from the Stabilization Reserve in 2021.

Conservation Authorities (CAs)

The **2021** net budgets submitted by the three Conservation Authorities totalling \$29.3 million represents an increase of \$1.2 million or 4.1 per cent over the 2020 Budget. Highlights of the budget increases, related drivers and funding sources are:

- \$1.2 million levy increase, mainly driven by climate change and infrastructure special levy projects, and labour costs funded by the general levy.
- One-time cost reduction of \$0.37 million from reserves to address Emerald Ash Borer (EAB) impacts and restoration efforts on CVC owned properties; continuation of proposed funding is not anticipated from Peel's EAB Reserve after 2021.
- No increase in Utility Rate funding, as was initially forecasted last year. This is because most recent watershed focused budget increases did not materialize, due to delays caused by the COVID-19 Pandemic. The utility rate will be revisited in the next budget cycle as the project focus shifts.

The funding from Peel will be incorporated into each Conservation Authority's budget which will subsequently be approved by their respective boards.

Chart 11

Conservation Authorities \$000's	General Levy Increases	Special Levy Increases	Total Increase	% Increase
Conservation Levies:				
Credit Valley Conservation	227	392	619	2.5
Toronto & Region Conservation	64	466	530	2.8
Conservation Halton	19	(10)	8	1.7
Sub-total CA Levy Increase	\$310	\$848	\$1,157	2.6%
One-Time Costs for EAB*		(370)	(370)	(88.1)
Total CA Levy Increase	\$310	\$478	\$787	1.8%
Less Peel Funding:				
• Utility Rate	-	-	-	-
• Peel Reserves	-	370	370	(88.1)
Net Budget	\$310	\$848	\$1,157	4.1%

Note: *One-Time Costs consist of Emerald Ash Borer (EAB) costs for CVC (2020 and 2021)

Municipal Property Assessment Corporation

MPAC's net budget of \$19.7 million represents a decrease of \$0.2 million or 0.9 per cent over the 2020 Budget. The Budget is based on historical trends for MPAC budget costs. This cost reduction is a result of MPAC's reviewing its priorities, strategies and finding new, efficient ways to deliver services without impact to service levels.

Operating Budget Outlook 2022-2024 – Tax Supported Services

2022- 2024 Forecast

The financial outlook is based on maintaining existing service levels to a growing and changing population in the most cost-effective manner, general assumptions for inflation, and the operational impact of capital works. Changing legislation, provincial subsidy and the fluctuating economy will continue to influence budget increases over the next three years.

As seen in *Chart 12* below, based on current Council directed service levels, staff have forecasted an average net tax levy increase of 2.9 per cent over 2022 - 2024. Also included in these forecasts is the impact of the capital plan on the Operating Budget such as the operating costs for the Seniors' Health and Wellness Village, new paramedic stations, and the investment in sustaining Peel's infrastructure. Similar to the Budget, the forecast for 2022 includes estimated provincial funding impacts. The forecast for 2022 reflects the anticipated decrease in PILTs from the Greater Toronto Airport Authority due to lower passenger volume experienced in 2020. Summary IV provides details on the forecasted net budget increases for 2022-2024. These forecasted increases may change as Council determines priorities throughout the next four years.

Chart 12 **Operating Forecast 2022 – 2024 – Tax Supported**

	Budget		Forecast	
	2021	2022	2023	2024
	%	%	%	%
Regionally Controlled	2.0	2.5	1.8	1.4
External Agencies	1.6	1.7	1.7	1.7
Tax Assessment Growth	(0.9)	(0.8)	(0.8)	(0.8)
Subtotal	2.8%	3.4%	2.7%	2.3%
Provincial Funding Impact	0.5	0.4	-	-
Net Tax Levy Impact	3.2%	3.8%	2.7%	2.3%
Property Tax Impact*	1.3%	1.6%	1.1%	1.0%

* Based on weighted average municipal portion of tax bill is approximately 41 per cent.

Consistent with the principle of "Respect for the Taxpayer" within the Long Term Financial Planning Strategy, net tax levy increases that are in line with overall blended inflation; the Canadian Price Index (CPI) for operating costs and the Average Non-Residential Construction Index to recognize Peel's infrastructure intensive services. For 2022, staff will bring forward a report to Council after the 2021 Budget deliberations to recommend a target increase for 2022 as well as other recommendations required to achieve the target.

2021 Capital Budget and Ten Year Plan – Tax Supported Services

2021 Capital Budget - \$408.9 Million

The Region’s Capital Budget supports the financial principles of “Ensure the capital plan is sustainable”, “Borrow when appropriate for Capital Infrastructure” and “Manage assets”. The Tax Supported Capital Budget totals \$408.9 million (Summary VI(a)). Regionally Controlled services represent over 84 per cent (\$345.0 million) of the total Tax Supported capital plan with Police Services and Conservation Authorities accounting for the balance. Similar to the Operating Budget, the Capital Budget also supports the three areas of focus and outcomes of the Strategic Plan.

The two largest components of the Tax Supported Capital Budget are Housing Support at \$137.2 million or 34 per cent and Roads and Transportation at \$110.3 million or 27 per cent which support Council’s priorities of transforming housing service delivery and improving goods movement. A comparison of the Capital Budget with the 2020 Capital Budget is provided in Summary VI(b). Some of the major capital works in the Tax Supported Capital Budget are as follows:



Living: \$175.8 million

People’s lives are improved in their time of need.

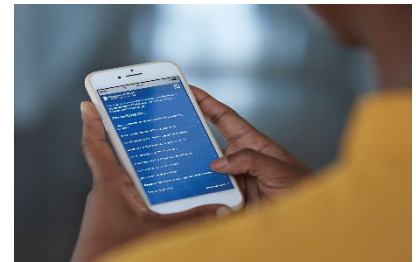
- \$137.2 million to support Housing including \$120 million for Housing Master Plan; state of good repair of Region owned buildings and capital loans to Community Housing Providers
- \$28.1 million for Phase 1 costs of a new Paramedics reporting station, 15 ambulances replacement and maintenance of facilities and equipment
- \$5.0 million for facility maintenance and equipment replacement at the Long Term Care Homes
- \$2.1 million including technology for TransHelp Automatic Fare Payment, Accessible Transportation Master Plan, bus modification and vehicle purchase



Thriving: \$189.3 million

Communities are integrated, safe and complete.

- \$56.4 million for Peel Regional Police including facilities revitalization and expansion, information technology requirements, purchase of operational assets and equipment, replacement of fleet vehicles
- \$61.8 million for road construction and improvements, \$33.8 million for road resurfacing and infrastructure maintenance, \$4.1 million for traffic related programs and \$2.8 million for transportation demand management, active transportation and Goods Movement
- \$6.8 million to support Waste including maintaining Waste facilities, purchase of carts for new households and maintain Regional landfill sites



Leading: \$43.7 million

Government is future-oriented and accountable.

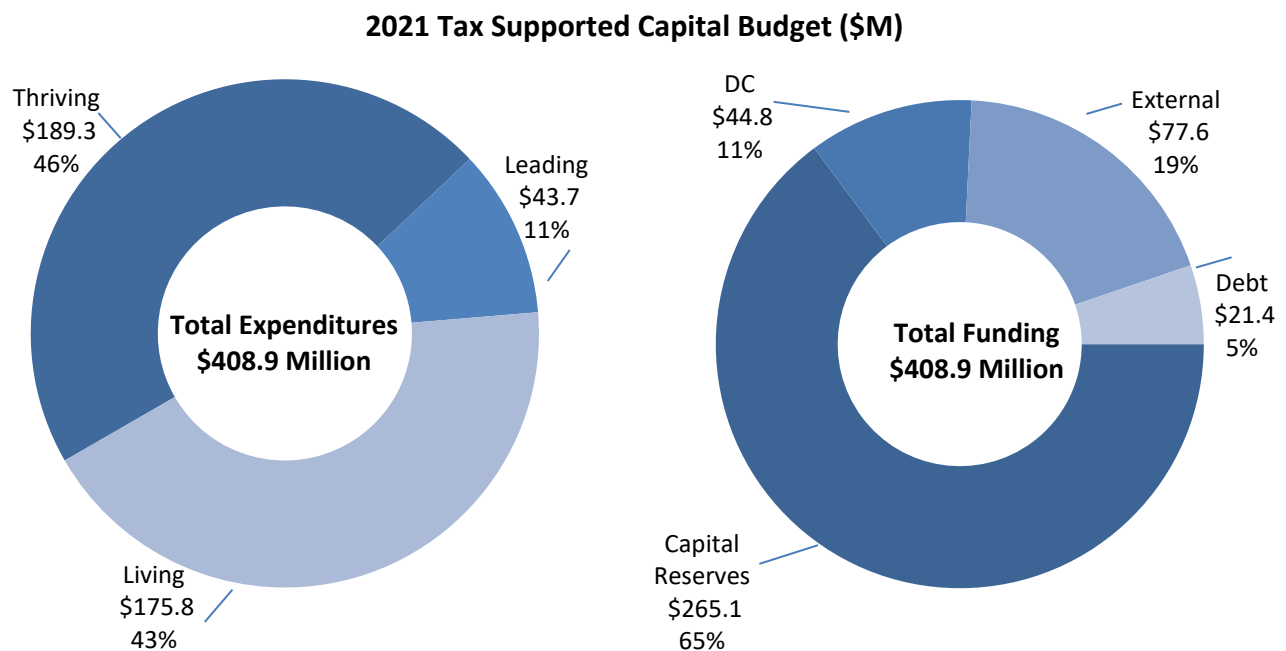
- \$24.1 million to maintain information technology
- \$11.3 million investment to maintain Region’s office facilities in a state of good repair
- \$2.2 million for climate change mitigation and energy management
- \$5.0 million for process and technology solutions
- \$0.4 million for development charge updates

2021 Capital Budget Financing

The Region’s capital financing follows the principles of the Long Term Financial Planning Strategy. To implement Peel’s “Pay As You Go” principle, growth is funded by Development Charges where possible and capital reserves are used to fund the state of good repair. Debt is used to cash flow Development Charges and is leveraged to finance non-development charge eligible growth infrastructure including the development of waste facilities and affordable housing.

The Tax Supported Capital Budget is financed from development charges, reserves and reserve funds, debt and external funding sources which include funding from other municipal partners. Of the Tax Supported Capital Budget of \$408.9 million, 65 per cent is funded by capital reserves and reserve funds, 11 per cent is funded by Development Charge (DC) reserve funds, 19 per cent is financed by external sources and 5 per cent is funded by Debt . *Chart 13* below provides the components of the Capital Budget by area of focus and the funding sources.

Chart 13



Operating Impact of 2021 Capital Budget

The Capital Budget includes new infrastructure which will enhance Peel’s service levels to meet the demands of our growing community. When these capital works become operational there will be a direct impact on the operating budget requiring additional resources to service the public. Future expected net operating impact of the Capital Budget is estimated at \$2.8 million as in *Chart 14*, which is phased in over several years as the work is completed. These expected operating costs associated with capital projects have been included in the future years’ operating budget forecast.

Chart 14

(In \$ Million)	2021	2022	2023	2024	Beyond 2024	Total
Housing Support	\$0.1	-	-	-	-	\$0.1
Paramedics	-	-	-	\$2.1	-	\$2.1
Digital & Information Services	-	\$0.3	\$0.2	\$0.1	-	\$0.6
Total Operating Impact	\$0.1	\$0.3	\$0.2	\$2.2	-	\$2.8

- Housing Support: \$0.1 million for housing technology license fees.
- Paramedics: General operating costs of \$0.5 million and staffing costs of \$1.7 million for the new reporting station, beginning in 2024.
- Digital & Information Services: The investment in updated technology is anticipated to have an operating impact of \$0.3M in 2022, \$0.2M in 2023, and \$0.1M in 2024.

2021-2030 Ten Year Tax Supported Capital Plan - \$4.4 Billion

2021-2030 Capital Plan

In addition to the one year Capital Budget, the Region prepares a nine year forecast which is approved by Council in principle. Planning beyond the horizon of the single budget year allows the Region to assess the sustainability of future plans. As the Region's assets approach the end of their useful life, the Region must ensure that there is a plan to repair, replace or decommission these assets to support the community's needs over the long term and to meet Peel's growth requirements. The 10 Year Capital Plan is the first capital plan to address the infrastructure requirements to the 2041 planning horizon. The Ten Year Capital Budget for Tax Supported services totals \$4.4 billion (Summary VII).

Highlights of the 10 Year Tax Supported Capital Plan include the following:

Living: \$1,391.2 million **People's lives are improved** **in their time of need.**

- \$688.1 million for affordable housing development projects, Housing Master Plan, technology and condition assessments
- \$356.1 million for loan requests to maintain the assets of Housing providers, Region owned buildings and condominium units
- \$57.2 million for the maintenance of four Long Term Care homes and \$60 million for a new Long Term Care home to address needs of growing frail senior population
- \$193.7 million for Paramedic satellite and reporting stations, new ambulances and vehicle replacements, defibrillators and other medical equipment, information technology initiatives and major facility maintenance
- \$15.0 million for TransHelp vehicle purchase, bus modification, Automatic Fare Payment and Accessible Transportation Master Plan

Thriving: \$2,788.2 million **Communities are integrated,** **safe and complete.**

- \$1.2 billion investment in Roads and Transportation for construction and widening, improvement of intersections and corridors, \$430.0 million for road reconstruction and resurfacing, and \$ 130.6 million for sustainable and active transportation, goods movement and safety initiatives in support of Vision Zero
- \$599 million for Police Services to ensure community safety
- \$339.6 million to support Waste management including \$245.6 million new infrastructure for 75% diversion target, \$41.0 million to maintain current infrastructure in a state of good repair, \$17.5 million carts related to Peel's household growth, \$17.6 million for monitoring and remediation at all landfill sites and \$8.4 million site enhancements at Peel Curing Facility

Leading: \$223.0 million **Government is future-oriented** **and accountable.**

- \$173.1 million for state of good repair capital investments in existing Regional assets to maintain asset conditions and current service levels using Peel's Asset Management Strategy
- \$47.8 million to support climate change studies and investments to build environmental resilience as well as technology initiatives to provide efficient and modern service to citizens
- Development Charge growth related projects of \$2.1 million include development charge reviews to ensure compliance to provincial plans and changing legislation

2021-2030 Capital Plan by Classification – Regionally Controlled Tax

The Regionally Tax Supported Capital Plan can be separated into three general categories: State of Good Repair (SOGR), DC Funded Growth, and Non-DC Funded Growth & Council Priorities as displayed in the table below. Throughout the budget process the Capital Plan is developed with a focus on ensuring value for money. *Chart 15* illustrates the total Regionally Controlled Tax Supported Capital Plan by category.

Chart 15

Tax Supported Services (Excludes External Agencies)	2021-2030 Capital Plan (\$ M)	%
State of Good Repair	\$ 618.2	16%
DC Supported Growth	\$1,106.0	29%
Non-DC Growth & Council Priorities	\$2,067.2	55%
Total	\$3,791.4	100%

State of Good Repair capital work is estimated at \$618.2 million which represents the capital investment in existing Peel-owned capital assets to maintain asset condition and current service levels using Peel’s Asset Management Strategy. The strategy uses a risk-based approach to give a strategic perspective on the state of Peel’s infrastructure highlighting where reinvestments in capital assets are most needed to maintain state of good repair and service levels to the public. The strategy provides a framework that guides the services in planning the most appropriate capital work to address infrastructure needs. The majority of the State of Good Repair capital work in the 10-Year Capital Plan relates to road resurfacing, structure rehabilitation and storm sewer remediation, office facilities maintenance and keeping housing stock in good condition.

DC Funded Growth capital work estimated at \$1,106.0 million represents the capital investment to service the growth in Peel’s population, financed from DC Reserve Funds. The majority of the Growth capital work in the Regionally Controlled Tax Supported 10-year Capital Plan relates to road widenings such as widening of Mayfield Road from Bramalea Road to Airport Road, Mississauga Road from Bovaird Road to Mayfield Road, addition of new turning lanes to key intersections to improve capacity and operational efficiency

At the time of the development of the Capital Plan, there was insufficient information available to assess Bill 108: *More Homes, More Choices Act* which may impact the collection of development charges for infrastructure related to soft or social services such as paramedic services and social housing.

Non-DC Growth and Council Priorities capital work of \$2,067.2 million represents other capital asset acquisitions and improvements which are largely related to service enhancements and non-DC funded growth that are funded from reserves and reserve funds and external recoveries. Major capital work in the 10-Year Capital Plan includes waste management facilities to support Council’s diversion target of 75 per cent by 2034 and additional affordable housing.

2021-2030 Capital Plan Financing

The Tax Supported Capital Plan of \$4.4 billion including external agencies is funded by three sources: 55 per cent is funded by reserves and reserve funds, 29 per cent is funded by DC reserve funds, 11 per cent is funded by external sources and 5 per cent is funded by debt financing.

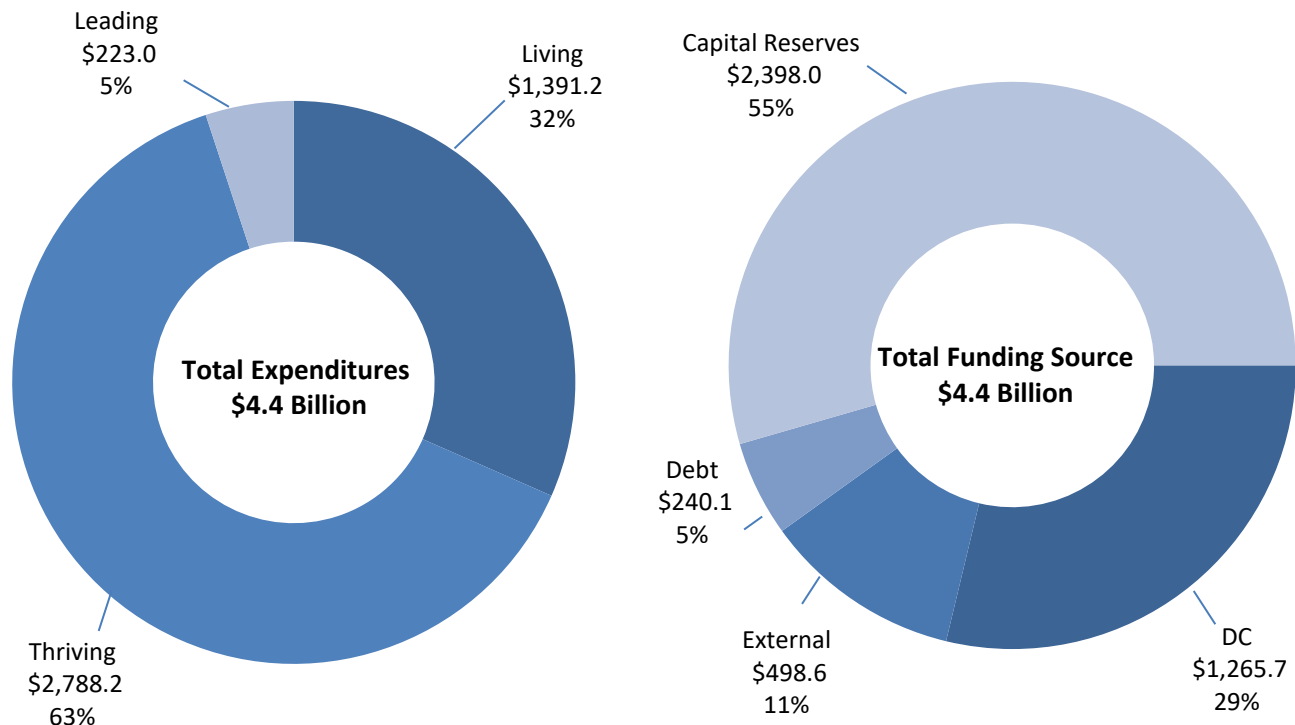
Ontario changed its *Development Charges Act* in December 2015 which allows Peel to use development charges to help pay for waste diversion initiatives. The new waste diversion portion of the Capital Plan will attract development charges following the next DC By-law update.

As reported to Council on June 13, 2019 in the report “Implications of Bill 108, *More Homes, More Choices Act 2019*,” Bill 108, as proposed, would have adverse long term financial implications and risks to the Region. The DC revenue loss would require the Region to take on additional debt or increase property taxes and utilize rates to continue with its capital infrastructure investment plan for growth. It would also impact the Region’s financial sustainability and flexibility over the long term. The proposed 10-year capital plan was developed based on the existing *Development Charges Act* and Peel’s current DC By-law. Future 10-year capital plans will be aligned with the updated DC Act and Peel’s DC By-law reflecting Bill 108 once it is enacted.

Chart 16 below provides the components of the Capital Budget by area of focus and funding source.

Chart 16

2021-2030 Ten Year Tax Supported Capital Plan (\$B)



Sustainable Capital Financing

Capital Financing Strategy

Regional Council approved its Capital Financing Strategy on September 24, 2020. The strategy outlined principles to guide the financing for both short term and long term capital requirements. Implementation of the Capital Financing Strategy will ensure that the Region of Peel maximizes available funding sources and remains financially flexible to address future capital infrastructure challenges.

Adequacy of Reserves/Liquidity

Capital Reserves are used to fund the state of good repair of existing assets and other capital work not eligible for DC funding. The types of capital projects supported by these reserves include replacement of Regional vehicles and equipment, resurfacing of Regional roads, major building equipment repairs and building maintenance, replacement of Regional buildings and waste infrastructure development. Capital Reserves provide the resources to advance the Region's Capital Plan. They provide financial flexibility to meet long term financing requirements and help achieve the long term financial sustainability of Peel's infrastructure.

Regional Council has adopted the strategy to increase the tax supported reserves by one per cent of the net tax levy rate since 2007. Since its implementation, this solution was implemented each year except 2010 to support the non-DC portion of the capital plan. These increases in the capital reserves also contributed to Peel's overall liquidity and financial condition which supports Peel's Triple A (AAA) credit rating.

On April 10, 2014 Council approved the report titled "2014 Annual Update on Peel's Financial Condition", which directed staff to use a 20-year capital forecast of the state of good repair to assess the capital reserve adequacy. Based on the most recent reserve adequacy assessment, current reserve levels and contributions are not sufficient to fund the Regionally Controlled Tax Supported 20-year capital forecast. There is a projected shortfall of \$1.3 billion by the end of 2040. Included in the 2021 Tax Supported Operating Budget is a one per cent net tax levy increase or \$11.3 million to mitigate the funding shortfall and to support Peel's long term infrastructure requirements. An annual increase of one per cent for a further five years from 2022 to 2026 will be required to close the gap.

In 2017, the Region received funding under Phase 1 of the infrastructure funding program. Phase II Green Infrastructure Fund announcements are expected in the fall of 2019. The Region may be eligible for funding under this program for Affordable Housing, climate change, waste diversion and Long Term Care. Staff have been reviewing the funding eligibility criteria and are in the process of applying for funding where applicable. The Tax Supported 10-year capital plan reflects the utilization of infrastructure funding. Future infrastructure funding may be significant and sustainable to reduce the long term pressure on capital reserves.

Development Charges

The Region's Growth Management Committee was established in the Fall of 2013 to address the key issues regarding managing growth in Peel. Staff from the Planning, Water and Wastewater, Transportation and Corporate Finance divisions along with the local municipalities and the development industry have been working together to achieve the Program's objectives of accommodating growth in a financially sustainable manner.

Since the passing of the DC by-law on September 10, 2015, the combined impact of expenditure management and revenue strategies (i.e. earlier collection of hard service DCs in the development process) has resulted in less DC debt issued than forecasted. The 2020 DC By-law update using 2041 growth plan numbers

and changes, as a result of Bill 108 (*“More Homes, More Choice Act, 2019”*) and Bill 197 (*“COVID-19 Economic Recovery Act, 2020”*), has been completed and is scheduled to be in force in January 2021. The 2020 DC by-law proposed to increase development charge rates in Peel.

The new legislative changes main purpose was to move as effectively as possible into a strong economic recovery as well as to address housing supply and affordable housing in Ontario. The new legislative changes could have major administrative implications for DC monitoring and reporting and might require further enhancements to technological tools, resulting in further budgetary impacts.

Leveraging Debt

To support growth driven capital projects and other infrastructure intensive service enhancements that are not eligible for DC funding (such as waste facilities and affordable housing units), debt will be leveraged where appropriate during the period of the Capital Plan. Peel will seek to maintain sufficient flexibility and overall liquidity to be able to meet the infrastructure needs of the community. In the Capital Plan, debt has been identified to finance projects such as the Mixed Waste Processing Facility and additional Affordable Housing to ensure generational equity. Staff will seek Council approval prior to issuing any additional debt.

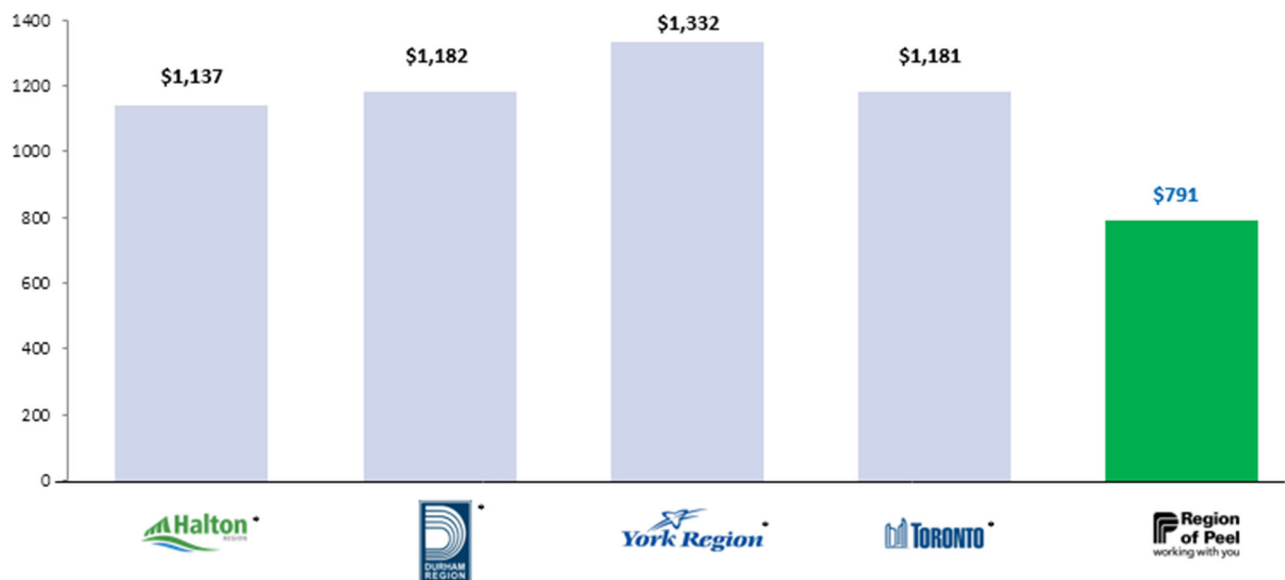
2021 Operating Budget - Utility Rate Supported Services

Overview - 5.5 Per Cent Utility Rate Increase

The Utility Rate Supported Operating Budget totals \$605.4 million. In addition to providing water and wastewater services to Peel Region's citizens and businesses, Peel also provides services to York Region and City of Toronto and the costs for these services are fully recovered. Utility Rate user fees also provide \$16.0 million in financial support to the three conservation authorities which serve the Region. The Water and Wastewater service budget increases are based on identified cost pressures and forecasted billable flows.

Included in the Utility Rate expenditures are the debt costs (interest and sinking fund contributions) to finance Peel's growing population and related infrastructure requirements. These debt costs totalling \$122.9 million currently have no impact on the Utility Rate as they are completely funded from development charge revenues.

The Utility Rate Supported Operating Budget is financed mostly through revenue from consumers. Other financing sources include external sources (i.e. York Region), grants, and sewer surcharge revenue. The Water and Wastewater Budget results in a blended utility rate increase of 5.5 per cent.



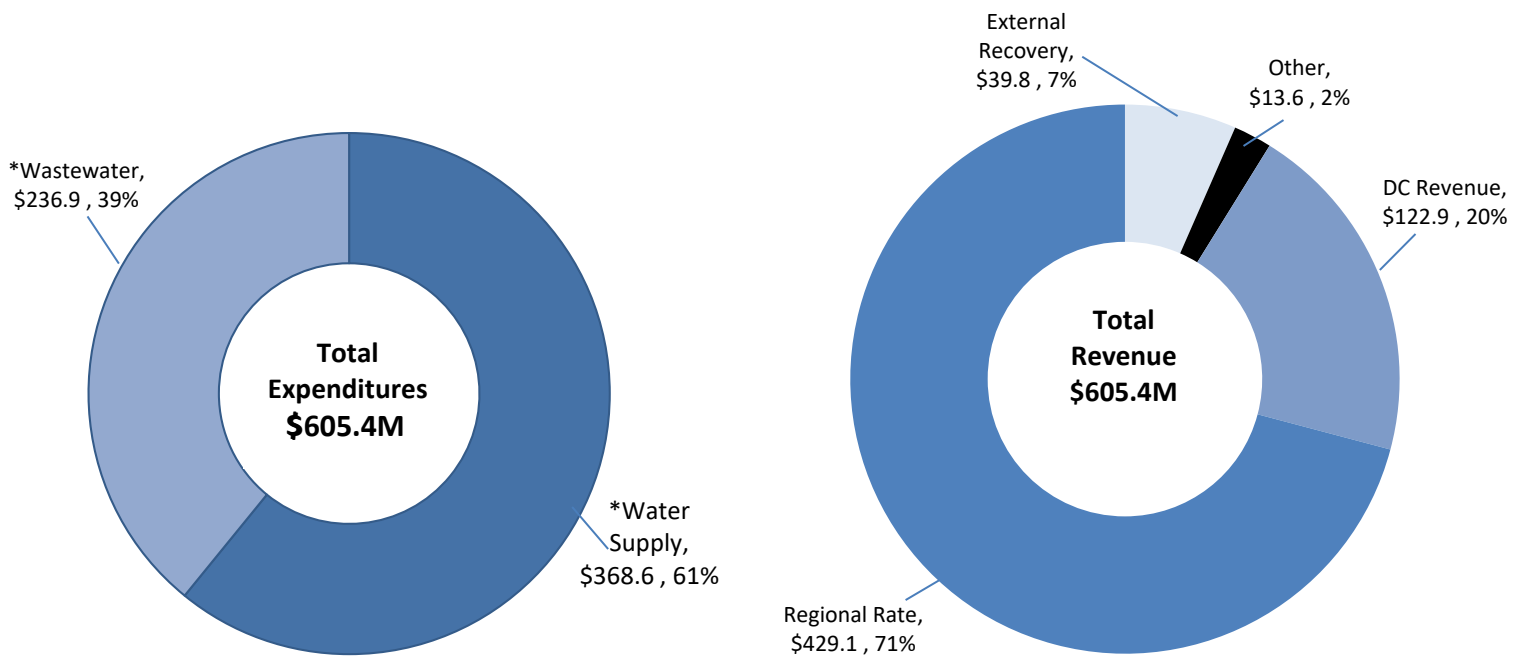
*Based on 2020 Residential Rates

Note: York Region - average of three municipalities: Markham, Vaughan & Richmond Hill

This 5.5 per cent utility rate increase translates into an increase of \$43 to the residential annual water bill based on average household consumption of 290m³ or \$0.12 per day and an increase of \$111 to the small business water bill based on average consumption of 695m³ or \$0.30 per day. In 2021 the average residential homeowner will pay a water bill in the amount of \$791 based on average household consumption. However, Peel's utility rate will continue to be the lowest rate in comparison to neighbouring GTA regions even before their relative 2021 utility rate increases.

Chart 17

2021 Utility Rate Supported Operating Budget (\$M)



*Note: includes \$16 million Conservation Authorities expenditures and \$123 million Debt financing cost funded by DCs

Operating Budget Pressure

The Peel required billings determine the utility rate applied to Peel users. The Utility Supported Operating Budget has an increase of \$21.7 million in Peel required billings to meet the demand of a number of significant pressures offset by operational efficiencies. The pressures are categorized as Base Pressures, Service Demand, Managing Risk to Declining Consumption and Capital Infrastructure Funding.

Base Pressures

Base pressures include adjustments for inflation, economic factors and prior year management decisions. \$4.8 million related to base pressures in the Utility Rate budget includes:

- \$1.8 million inflationary impact related to materials, supplies and services as well as labour costs
- \$1.6 million for the reduction of tax subsidy of utility operations
- \$1.7 million increase in the Ontario Clean Water Agency (OCWA) contract

The above pressures are partially offset by efficiencies of \$0.6 million including reduction of \$0.2 million on the OCWA fixed contract costs and moving public education to virtual.

The Province of Ontario's 2020 Budget, announced in November 2020, provided relief for electricity costs through the Comprehensive Electricity Plan. For the 2021 Budget, electricity costs for water and wastewater services have been reduced by an estimated \$5.4 million.

The budget includes resources to provide water and wastewater services for 4,000 new customers in 2021.

Service Demand

The chart 18 below includes the Service demand in the Utility Rate Supported Budget.

Chart 18

Thriving - Communities are integrated, safe and complete

Service	Service Outcome	2021 Investment Outcomes	Investments	
			Gross (\$'000)	Net (\$'000)
 Water Supply	Safe, reliable and high quality drinking water is available to Peel customers	Improved water account management	126	126
		COVID-19 response - PPEs & enhanced cleaning (funded from Phase 1 Safe Restart Fund)	2,261	-
 Wastewater	Wastewater in the Region of Peel is removed in a safe and environmentally responsible manner	COVID-19 response - PPEs & enhanced cleaning (funded from Phase 1 Safe Restart Fund)	206	-
		Improved Inflow and Infiltration Mitigation Strategy (contract conversion funded using existing budget)	-	-
		Enhanced capital project management of pumping stations (contract conversion funded using existing budget)	-	-
		Thriving - Total	2,593	126

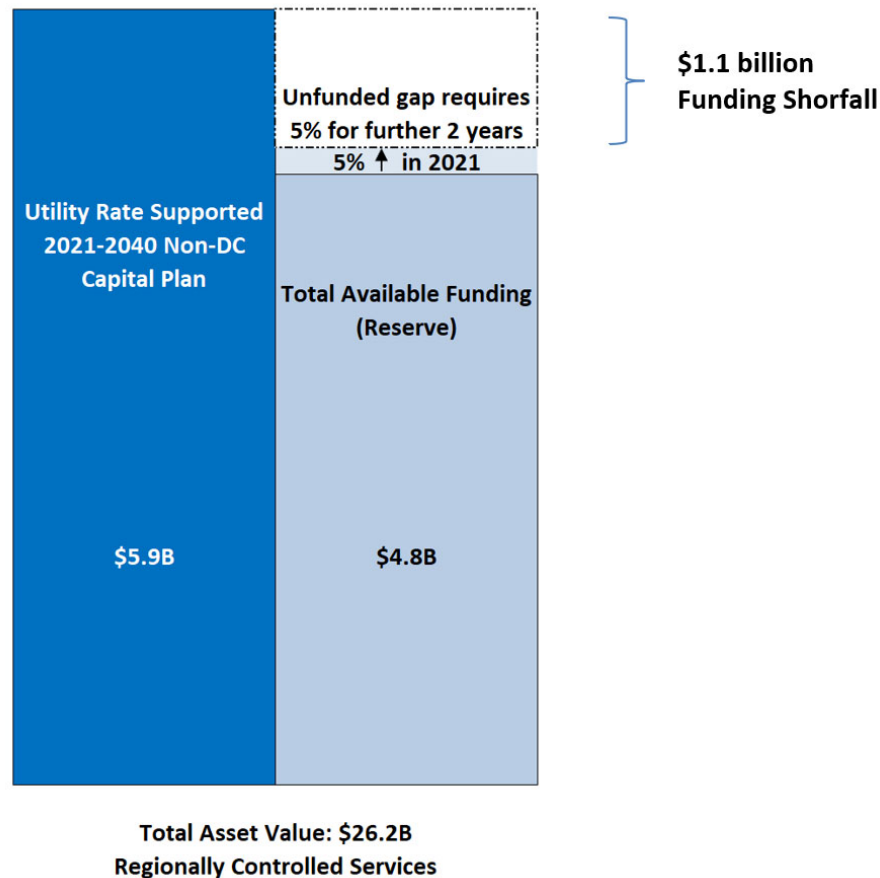
Capital Infrastructure Funding – Through the Utility Rate

The commitment to maintain quality water and wastewater services and comply with regulations includes a continued focus on asset management work. Each year, information on the condition of Peel's infrastructure is updated and re-evaluated over the 20-year horizon as per Council's direction in 2014, to validate the long-term adequacy needs for the capital reserves.

Based on the most recent assessments of Peel's water and water infrastructure, it is estimated that approximately \$6.1 billion will be required over the next 20 years to predominately finance the state of good repair of water and wastewater assets. This level of investment will be sufficient to maintain current service levels to the public and manage infrastructure risks. As illustrated in Chart 19, there is a funding gap currently estimated at \$1.1 billion, which has largely been driven by the growth in Peel's infrastructure combined with

some of Peel's more significant infrastructure approaching the end of its lifecycle. To mitigate the current unfunded shortfall and to support Peel's long-term financial sustainability, an increase of a 5 per cent infrastructure rate or \$20.0 million has been included in the 2021 Utility Rate Supported budget. Analysis shows an annual increase for two more years until 2023 will close the current funding gap.

Chart 19



Water Consumption

In addition to operating costs, the other factor to determine the utility rate is billable flow or average water consumption volume, which has been declining in recent years. The trend is influenced by changes in the Building Code, Built form and changes in the nature of employers. Peel's utility rate costs are primarily fixed (80 per cent) as the service is infrastructure intensive so there is little ability to reduce operating costs when billed volumes decline. Consumption is reviewed each year and adjustments are made when necessary to Peel's budgeted flows.

For the 2021 Budget, there is some uncertainty around the overall water consumption. During 2020, there was a significant decrease in the water consumption for in the Industrial Commercial Institutional (ICI) sector. However, there was also a significant increase in water consumption in the residential sector. At the time of the development of the budget, there was insufficient data to determine if the overall decrease in the ICI sector was temporary or long term.

Operating Budget Financing

User Fees and Service Charges

The Utility Rate Supported budget includes approximately \$9.6 million in general user fees and service charges. In addition to general user fees and service charges, the Utility Rate budget includes fees charged to York Region of \$28.1 million, which represents the full cost recovery of providing water and wastewater services to York Region. The largest component of the Utility Rate budget is the direct billing to Peel's residential and commercial ratepayers which represents approximately 71 per cent of the total funding source.

Rate Stabilization Reserve Draw

The Utility Rate Supported Budget includes \$2.7 million in draws from the Rate Stabilization Reserve to support various initiatives and risks as show in Summary III (a) and \$2.5 million in reserve draws using Phase 1 Safe Restart Funds remaining from 2020 as shown in Summary III (b).

*Staffing Resources to Achieve Level of Service**

As in the *Chart 20* below, the Utility Rate Supported Operating Budget includes 539 full-time equivalent staffing resources to deliver services to meet the demands of Peel community (Summary V (a)-(c)).

Chart 20

	Staffing Resources to Achieve Level of Service	
	2020*	2021*
Utility Rate Services	535	539

**Regular Positions (Full-Time Equivalent, FTE)*

Through previous budgets, Council approved funding to provide service levels which utilized 4 contract staff for service delivery. The 2020 level of service reflects these becoming regular FTEs in 2021 to sustain the approved service level and funding approved by Council.

The overall Utility Rate budget includes wage gapping in the amount of \$1.01 million (10 positions), which recognizes the financial impact of the natural staff turnover patterns.

Operating Budget Outlook 2022-2023 – Utility Rate Supported Services

The Utility Rate Budget increase provides the balance to maintain capital infrastructure in a state of good repair, address service level requirements while minimizing the impact to Peel's ratepayer. Assumptions for demand reflect the trends over the past five years and take into account new growth.

For the period 2022-2023, Peel Utility Rate Supported services are forecasting an average combined annual rate increase of 6.7 per cent, of which 75 per cent is to maintain infrastructure which currently projects a funding shortfall of \$1.1 billion by the end of 2040. A number of key assumptions such as the water and wastewater capital stabilization reserve contributions, energy prices, Peel water consumption, and operating costs in water and wastewater services will continue to influence the rates in future budgets. Included in the forecast is a 5.0 per cent increase from 2022 to 2023 to support state of good repair of existing and new regional infrastructure.

Peel's current Utility Rates are the lowest in comparison to similar municipalities in Ontario. With the forecasted increases to 2023, Peel's Utility Rates are expected to remain the lowest in comparison to similar municipalities.

As presented to Council on December 3, 2020 through the report entitled, "Long-Term Utility Financial Plan", a review of the overall revenue and fee structure is being undertaken to ensure the long term financial sustainability of the water and wastewater services. The outcome of the review is expected to be implemented through the 2024 Budget. Therefore, no forecast is currently available for 2024.

Displayed in *Chart 21* below are the projected utility rate increases for the next three years. Of note, all utility rate increases are effective on April 1 of the budget year.

Chart 21

Forecasted Utility Rate Impact 2021 – 2024				
	Budget		Forecast	
	2021	2022	2023	2024
Operations	1.3%	2.6%	0.7%	TBD
Managing the Risk of Declining Consumption	(0.8%)	-	-	-
Capital Infrastructure	5.0%	5.0%	5.0%	TBD
Total Utility Rate Impact	5.5%	7.6%	5.7%	TBD
Household Bill (annual consumption of 290m ³)	\$791	\$847	\$898	TBD
Small Business (annual consumption of 695m ³)	\$2,027	\$2,171	\$2,303	TBD

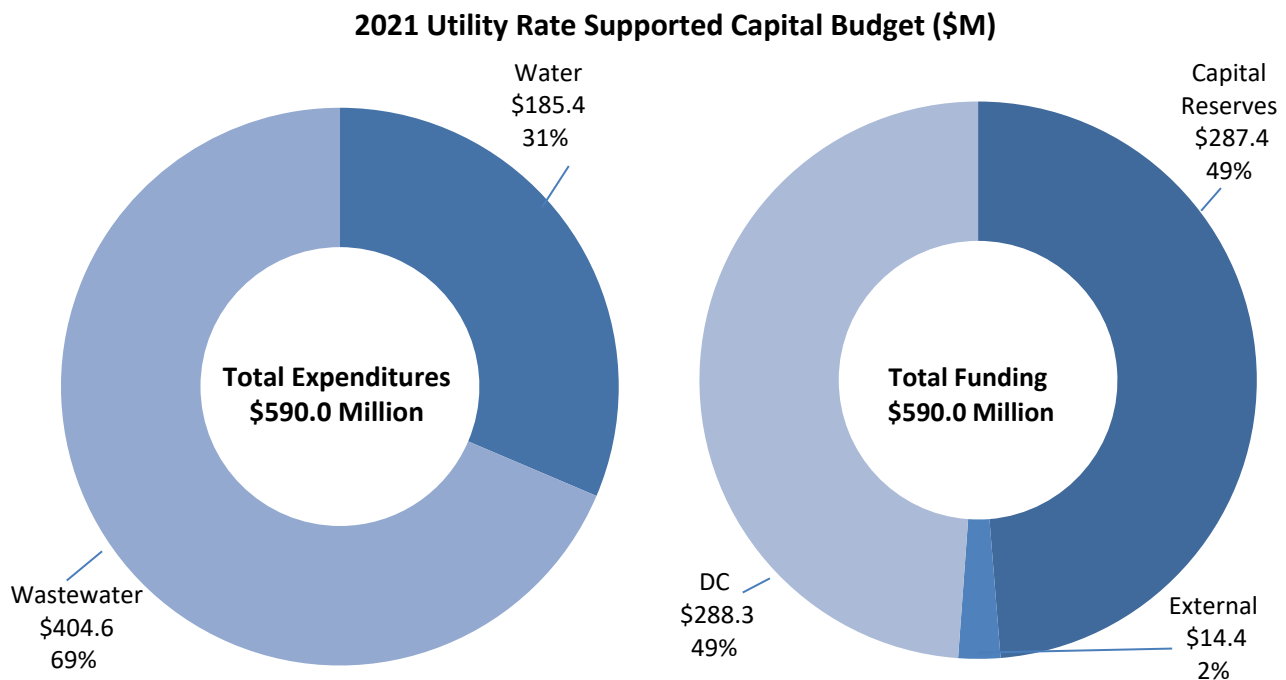
2021 Capital Budget – Utility Rate Supported Services

2021 Capital Budget - \$590.0 Million

The Utility Rate Supported Capital Budget totals \$590.0 million (Summary VI(a)). Water Supply accounts for \$185.4 million or 31 per cent and Wastewater totals \$404.6 million or 69 per cent. A comparison of the Capital Budget with the 2020 Capital Budget is provided in Summary VI(b). *Chart 22* below provides the breakdown of the two services that make up the total of the 2021 Utility Rate Supported Capital Budget.

As presented in *Chart 22* below, of the Utility Rate supported capital budget of \$590.0 million, 49 per cent or \$288.3 million is funded from DC reserves, 49 percent or \$287.4 million from Capital Reserves, and \$14.4 million from External Funding.

Chart 22



Thriving: \$590 million

Communities are integrated, safe and complete.

Highlights of the 2021 investments include:

- East-to-West Diversion Sanitary Trunk Sewer - \$180 million
- Linear wastewater infrastructure to maintain a good state of repair - \$86 million
- Watermain replacement and rehabilitation projects in Peel - \$67 million
- MTO highway widenings – 401 and QEW and Hurontario Light Rail Transit - \$37 million
- G.E. Booth Wastewater Treatment Plant major maintenance and odour control improvements - \$34 million
- Centre View Sanitary Trunk Sewer - \$20 million
- Pumping station improvements and upgrades - \$17 million

- Lining of the West Sanitary Trunk Sewer Twinning - \$15 million
- Water treatment plant replacements and maintenance - \$12 million
- Excess soils regulation implementation - \$2 million

Operating Impact of Capital

- OCWA operations and maintenance fee increase as new facilities are brought on-line
- Additional resources may be required in 2022 and beyond as capital projects are delivered

2021-2030 Ten Year Capital Plan - \$6.1 Billion

2021-2030 Capital Plan

As in the Tax Supported Services, the Utility Rate Supported Services also prepares a nine year forecast, which is presented to Council to approve in principle. The Ten Year Capital Budget for Utility Rate Supported Services totals \$6.1 billion.

Highlights of the Capital Plan include:

- Expansion of the wastewater treatment plants and sewage pumping stations to service growth - \$1,554 million
- Construction of other new sanitary sewers to service growth - \$956 million
- Investment in linear wastewater infrastructure to maintain a good state of repair - \$974 million
- Construction of new water mains to service growth - \$697 million
- Investment in linear water infrastructure to maintain a good state of repair - \$511 million
- Investment in water treatment infrastructure to maintain a good state of repair - \$459 million
- Improvements and upgrades at the wastewater treatment plants - \$314 million
- Investment in vehicle and gas-powered equipment and residential water meter replacement - \$133 million
- Accommodating MTO highway widenings - \$102 million
- Rehabilitation of sewage pumping stations - \$81 million
- Improvements and upgrades at the water facilities - \$68 million
- New and expanded water facilities to service growth - \$62 million

2021-2030 Capital Plan by Classification

The Utility Rate Supported Capital Plan of \$6.1 billion can be separated into three general categories as in *Chart 23: State of Good Repair, DC Funded Growth, Non-DC Funded Growth & Council Priorities*.

State of Good Repair (SOGR) capital work estimated at \$1.9 billion represents the capital improvements on existing Peel-owned capital assets to maintain asset condition and current levels of service including meeting current regulatory requirements. The Region's investment in the state of good repair of its assets is guided by the principles of the Asset Management Policy.

DC Funded Growth capital work estimated at \$3.3 billion represents investment in new capital to service Peel's population growth financed from DC funding sources. Approximately 53 per cent of the total Utility Rate Supported capital work is to address this pressure from growth.

Non-DC Growth and Council Priorities capital work of \$0.9 billion represents capital asset acquisitions and improvements which are largely required for anticipated service enhancements and are funded from internal reserves.

Chart 23

Utility Rate Supported Services	2021-2030 Capital Plan (\$ M)	%
State of Good Repair	\$1,884.8	31%
DC Supported Growth	\$3,340.9	55%
Non-DC Growth and Council Priorities	854.5	14%
Total	\$6,080.2	100%

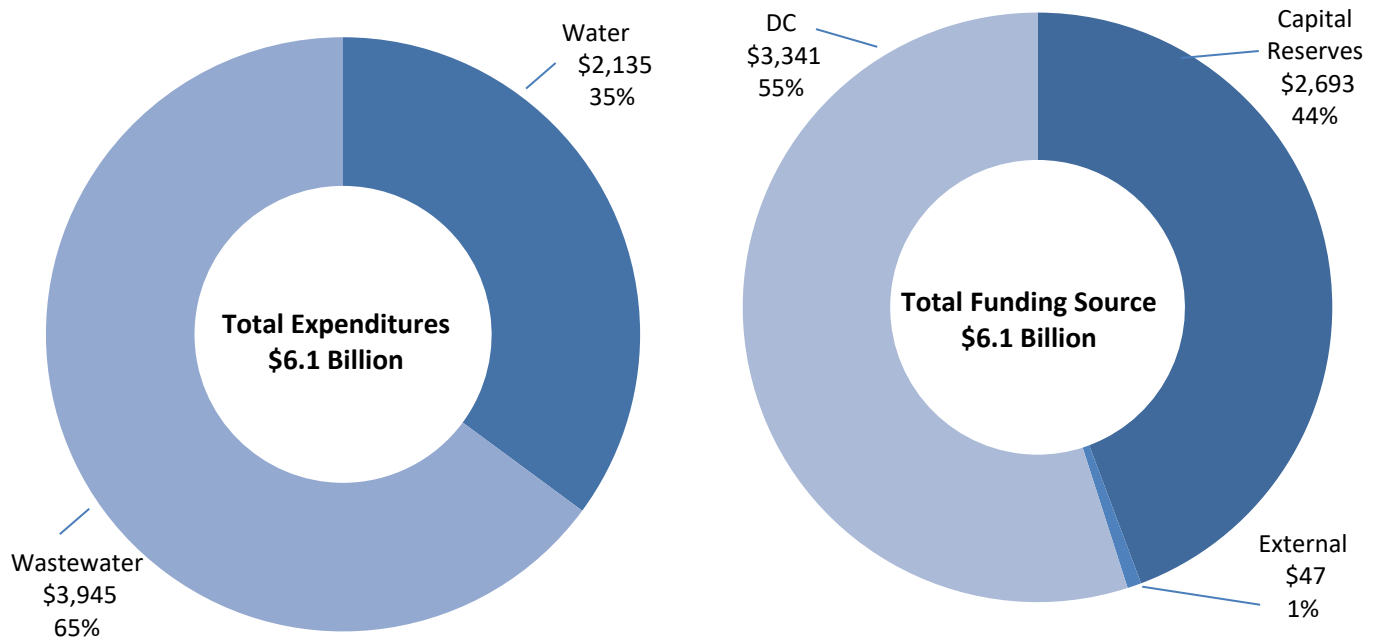
2010-2030 Capital Plan Financing

The Utility Rate Supported Capital Plan of \$6.1 billion (Summary VII) is funded by three sources: 55 per cent is funded by DC reserve fund, 44 per cent is funded by reserves and reserve funds, and the remaining 1 per cent of the total plan is funded by external sources (e.g. York Region, Metrolinx, Local Municipalities, etc.).

Chart 24 provides the components of the Capital Plan by service and the funding sources.

Chart 24

2021-2030 Utility Rate Supported Capital Plan (\$M)



Development Charge Reserve Fund

Development Charges are used to fund growth eligible under the *Development Charges Act*. As presented through the report “Financial Risk Management Strategy of the Regional Capital Plan” on January 10, 2021, a shortfall of up to \$800 million in development charge revenue is forecasted between 2020 and 2024. A strategy to review the timing of capital projects has been implemented. However, additional debt will likely be required to cash flow the timing between the required expenditures and development charge revenue received.

Sustainability – Adequacy of Reserves

Capital Reserves are used to fund the state of good repair of existing assets and other capital work not eligible for DC funding. The types of capital projects supported by these reserves include replacement of vehicles, replacement of linear assets, pipes, feeder mains and facilities.

Capital Reserves provide the resources to advance the Region’s capital plan. They provide financial flexibility to meet long term financing requirements and help achieve the long-term financial sustainability of its infrastructure.

In 2008, Council adopted the strategy to increase the utility rate supported reserves each year to support the components of the capital plan not eligible for development charges. Since its implementation, except in year 2010, Council approved utility rate increases in range of three to seven per cent in annual budgets to strengthen Utility Rate Supported Capital Reserves. The increases in the capital reserves are also an important factor in Peel’s overall liquidity and financial condition which supports Peel’s Triple “A” (AAA) credit rating.

Similar to the Tax Supported Capital Plan staff use a 20-year capital forecast of state of good repair to assess the capital reserve adequacy for Utility Rate Supported services. Based on the most recent reserve adequacy assessment there is a projected shortfall of \$1.1 billion in available funding by the end of year 2040. Included in the 2021 Utility Rate Budget is a 5 per cent rate levy increase or \$20.0 million to mitigate the unfunded shortfall and to support Peel’s long term infrastructure requirements. An annual increase of 5 per cent for another two years from 2022 to 2023 will be required to close the gap.

In 2017 the Utility Rate supported services received Phase I funding from federal and provincial infrastructure funding programs. Staff have been reviewing the criteria of phase 2 of the infrastructure funding programs related to Utility Rate supported services. Staff will report to Council with funding programs details as well as the projects that the Region will apply for funding. External funding will reduce the pressure on the internal capital reserves.

Disclosure of 2021 Budget Key Assumptions & Risks

Budget preparation requires assumptions to be made based on the best available information and are updated annually based on historical trends. The budget reflects an appropriate level of risk but there are certain items which should be highlighted:

Budget Accounting Policy

The Region's budgets are prepared based on a modified accrual basis while the Region's financial annual reports which report the actual results utilize the full accrual basis of accounting in accordance with Canadian public sector accounting standards.

Since 2009, the Canadian public sector accounting standards have incorporated the capitalization of tangible capital assets (TCA) and amortization expenses in the financials for all Ontario municipalities. For budget purposes, *Ontario Regulation 284/09 of the Municipal Act, 2001*, allows municipalities to exclude TCA amortization from the budget.

Different from the financial annual report, the Region's operating budget does not include amortization expenses. Instead, it includes annual contributions to capital reserves to address the potential tangible capital asset liability. The 2021 annual reserve contributions for Tax and Utility Rate supported services both exceed their respective estimated 2021 amortization expense for tangible capital assets.

The Region's Financial Annual Report includes a reconciliation of the budget and actual results. The current approach that the Region utilizes to prepare its budgets provides Council with the information to make decisions on potential changes in tax and utility rates. The Region's Budget is prepared according to the *Ontario Regulation 284/09 of the Municipal Act, 2001*. See Summary I(C) for a presentation and reconciliation of the 2021 Budget under a full accrual basis.

Labour Costs

- **Contract Settlements:** The Budget includes assumptions for interest arbitration awards for bargaining unit staff. The assumptions are consistent with Council direction for negotiating purposes.
- **Pay Equity:** The Region regularly assesses compliance with pay equity legislation. Dependent on the negotiated increases to union members and non-union staff pay band increases, there may be a pay equity impact.

Economic and Market Volatility

- **Peel Economy:** In 2020, Peel's economy remained under the influence of a rapidly changing macroeconomic environment. Early in the year, the onset of the COVID-19 pandemic ended the longest economic expansion on record and triggered the first global, national and provincial economic recession in a decade. This, along with measures taken to contain the spread of the virus, significantly impacted Peel's economy. There were negative sector-specific shocks and many residents lost jobs, which led to record high unemployment rates in Peel. A more diversified Peel economy contributed to a quick rebound in key areas of the economy when COVID-19 response measures were eased. Government supports for impacted Canadians lessened the impact on many Peel residents and businesses and contained the demand for some Regional services. A second wave of the pandemic is underway and while economic prospects remain positive, there are increased uncertainties and risks, including an acceleration in the changing nature of employment and its potential impacts on the Region's long-term financial sustainability.

- **Energy Costs:** The Region of Peel is forecasted to consume approximately 432 million kilowatt-hours of electricity and 16 million cubic meters of natural gas in 2021. Electricity cost, which is a significant component of the operating costs of Peel's Utility Rate Supported services, is expected to continue to be kept low due to the on-going participation of Regional facilities in the Industrial Conservation Initiative program of the Province. Next year's budget for natural gas already includes increases due to the implementation of the Federal Carbon Tax. Given the volatility in energy costs and the variability of energy consumption that may be brought about by changes in Regional facilities or operations, as well as potential impacts of new energy legislation or regulation on the energy rates, the actual expenditures may vary from the budget amount.
- **Ontario Works (OW) Caseload:** OW caseload is influenced by the performance of Peel's economy. The Region analyzes trends when forecasting caseload levels, and the Budget includes an average monthly caseload of 19,180, based on actual and projected caseload levels. In 2021, social assistance benefit costs continue to be paid for fully by the Province.
- **Paramedic Call Volume:** From 2015 to 2019 ambulance call volume growth has increased over 28% which equates to approximately 30,000 since 2015. Due to COVID-19, current call volume modelling forecasts that Paramedics will respond to approximately 135,000 calls in 2020 and 2021 or 370 calls per day which is same level as 2019.
- **Sinking Fund Rate of Return:** The Region contributes amounts annually to sinking funds, which are to be used to retire long term debt at maturity. The annual amount required to be contributed is dependent upon the rate of return on the sinking fund investments. Lower than expected returns may result in the need for additional contributions.
- **Supplemental Assessment, Property Tax Rebates and Write-offs:**
Supplemental taxation is additional property tax revenues generated from new assessments that MPAC has added to the Region's tax roll in the year from new development or renovations / upgrades to existing structures. The amount of additional revenue is dependent on the number and type of property changes processed by MPAC and therefore varies annually.

Property tax write-offs result from assessment appeals to the Assessment Review Board (ARB) and Requests for Reconsideration (RfRs) submitted to MPAC. Successful appeals can result in adjustments for multiple taxation years. The annual property tax write-off expense varies as it is dependent on a number of factors that are beyond the municipality's control, such as the number of successful appeals, the change in assessed value and the number of taxation years impacted. Adding to this volatility are a number of outstanding legacy appeals (i.e. appeals filed before the 2017-2020 assessment cycle for properties such as: Canadian Tire, Home Depot, Walmart stores or shopping malls etc.) still to be resolved. As a means to mitigate potential risk and support the Region's long-term financial sustainability, an allowance for tax appeals in the amount of \$20.6 million has been established to address the potential losses associated with the outstanding assessment appeals. The adequacy of the allowance is reviewed annually. The ARB continues to follow its process for assessment appeals which stipulates a strict timeframe for completing appeals and a new process for scheduling appeals. It is the intention of the ARB to have all appeals heard within the four-year assessment cycle.

As a result of COVID-19, the ARB suspended its Schedule of Events from March 26, 2020 to May 29, 2020. On June 1, 2020 the suspension was lifted and parties were to resume compliance with the schedule. The appeal deadlines were extended from March 31 to May 29, 2020, and the RfR deadline was extended to September 28, 2020. As a result of the suspension, the ARB is experiencing a significant increase in the volume of appeal work to be completed in the upcoming months.

With respect to RfRs, MPAC has indicated that any influence the COVID-19 pandemic may have on property values was not in effect on January 1, 2016. For that reason, RfRs that exclusively cite COVID-19 will not result in a value change for the 2020 property tax year. Additionally, since the 2020 Assessment Update has

been postponed, property assessments for the 2021 property tax year will continue to be based on the fully phased-in January 1, 2016 current values. This means that the property assessment for the 2021 tax year will be the same as the 2020 tax year, and RfRs in 2021 that exclusively cite COVID-19 will not result in a value change for the 2021 property tax year.

Property tax adjustments also result from applications made to the municipalities for the rebate programs including vacancies in commercial and industrial buildings, charities and low-income seniors and disabled homeowners. The Provincial government has introduced flexibility for municipalities to amend their vacant unit rebate and vacant/excess land subclass reduction programs to respond to community needs. The Region initiated a consultation process with the business community resulting in Regional Council approving a phase out of the vacant unit rebate by 2020 taxation year (as legislated by O. Reg. 581/17). On February 13, 2020, the Region reduced the current vacant/excess land sub-class reduction program for the commercial and industrial tax classes in Peel to 15 per cent for the 2020 taxation year with a full removal of the program for the 2021 and future taxation years. Changes to Peel's vacant/excess land sub-class reduction program are legislated through O.Reg. 352/20. Please note that change to the vacant/excess land sub-class reduction does not result in rebate reductions/savings rather it is a shift in a property tax burden onto commercial and industrial property classes and away from the other property tax classes (i.e. primarily residential).

Weather

- **Utility Rate Supported Services, Transportation and TransHelp:** Operations of four Regional services are influenced by seasonal weather patterns: Water Supply, Wastewater, Roads & Transportation and TransHelp. Weather impacts water consumption demand primarily during the summer as well as the TransHelp and roads maintenance programs in the winter. Managing financial risks associated with weather volatility in these programs is supported by Rate Stabilization reserves.

Regulations and Legislation

- **Changes to Regulations and Legislation:** The Budget was developed with an understanding of the cost to comply with relevant regulations and legislation. As changes in regulations and legislation come into place staff will assess the cost of compliance and report to Council appropriately. For example, the need to adhere to the required legislation such as the *Construction Lien Act (CLA)*, *Ontarians with Disabilities Act (AODA)*, *ON1Call Act*, *Canadian Environmental Protection Act (CEPA)* and *Waste Free Ontario Act* may pose future challenges.
- **Health System Transformation:** The Provincial Government has proposed to merge Peel Public Health with three other public health units (Halton, Waterloo and Wellington-Dufferin-Guelph) and reduce the Provincial proportion of funding. There are many unknowns at this point due to the lack of detail from the Province, making it very challenging to estimate the full financial risk to the Region. However, what is now known is that there is increased financial risk to the Region if Public Health is no longer part of the Region. The Budget was developed on the basis of Public Health remaining with the Region of Peel in 2021.
- **Ontario Public Health Standards:** Provincial funding received is currently insufficient to meet the Ontario Public Health Standards in full, and as a result, Public Health prioritizes its efforts and activities towards those areas of greatest need as identified through health status data. Council is advised when there are significant risks in not meeting the standards. The Budget assumptions for provincial funding reflect the recent funding changes and no increase for inflation. The Province had originally planned to move to a 40/60 (Region/Province) cost share model from its current 30/70 cost share model. However, due to the COVID-19 pandemic, the move to has been deferred to at least 2022.

- **Changes to Valuation Process for Multi-residential Properties:** 2016 Reassessment Impacts for Multi-Residential Properties - For the 2016 reassessment, MPAC changed the methodology for valuing multi-residential properties to a Direct Capitalization on Net Operating Income approach. Previous valuations were based on the Gross Income Multiplier approach. No special consideration can be given to social housing / non-profit buildings which must be assessed using the same methodology as all multi-residential properties.

For the 2020 taxation year, the City of Mississauga adjusted their tax ratios to mitigate the reassessment impact to the multi-residential property tax class. The reduction in the tax ratio for multi-residential properties helped to offset the reassessment impact to Peel Living properties in 2020. Annually, staff review the reassessment impacts to the assessment base to determine if tax ratio adjustments are required to mitigate any significant reassessment impacts.

Grants & Subsidies

- **Provincial Funding:** Provincial funding is a primary source of revenue to offset the municipal cost to deliver Health and Human Services. The Region of Peel has budgeted receipt of \$667 million in external funding from upper levels of government for 2021. This represents a \$2.4 million decrease from the funding levels in the 2020 Budget. This change reflects the funding announcements made by the Province in 2019. An investment of \$5.5 million in property tax dollars was approved by Region Council to replace part of the funding reduction to maintain core service levels in impacted services. As observed over the 2020 year, there were multiple changes to the provincial funding announcements and this may continue into 2021. All of the provincial funding assumptions, including: inflation, population growth and funding formula changes, for the Budget reflect what is understood at the time of the development of the budget.
- **Phase 1 Safe Restart Program:** In 2020, the Region of Peel was allocated \$27.3 million through Phase 1 of the Safe Restart Program. This funding was provided by the Province to address COVID related costs and pressures during the 2020 operating year. Any funding not required for 2020 was placed into a reserve fund to address temporary COVID related costs and pressures in the 2021 Budget. At the time of the development of the 2021 Budget, it was anticipated that there would be sufficient remaining funds. However, this will greatly depend on the duration and severity of the COVID-19 pandemic.

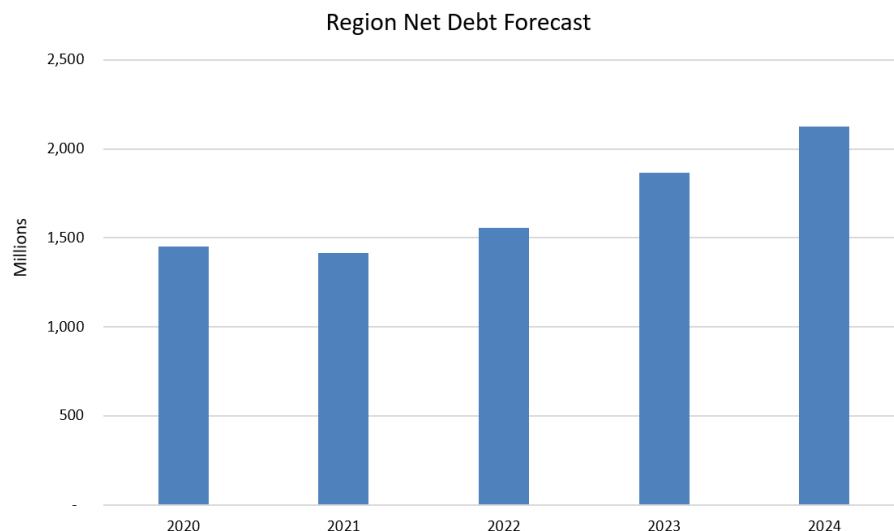
Reserves Draws

- **Rate Stabilization Reserves:** Rate Stabilization Reserve draws are used to minimize annual fluctuations in property tax and utility rates as they provide funding for one-time costs, allow significant pressures to be phased in and are also used to address program pressures where there is some degree of uncertainty. These are especially important given that historical analysis shows that there can be noticeable swings in revenues from year to year. The 2021 Budget includes \$11.6 million in rate stabilization reserve draws to mitigate pressures on both the tax and utility rate supported programs; \$6.4 million for Regionally Controlled Tax supported services, \$2.7 million for Regionally Controlled Utility Rate supported services, \$50 thousand for Conservation Authorities and \$2.4 million for Peel Regional Police. Utilization of the Rate Stabilization Reserves is contingent on Peel's actual 2020 financial performance. Summary III (a) provides details on the Proposed Rate Stabilization Reserve Draws
- **Phase 1 Safe Restart Fund:** The Budget includes \$12.2 million in draws from the Phase 1 Safe Restart Fund to offset the one-time or temporary COVID-19 related costs and pressures in the 2021 Budget; \$8.2 million for Region Controlled Tax supported services, \$2.5 million for Regionally Controlled Utility Rate supported services, \$1.5 million for Peel Regional Police and \$69 thousand for the Ontario Provincial Police. Summary III (b) provides details on the Phase 1 Safe Restart Fund Reserve Draws.

Debt Financing

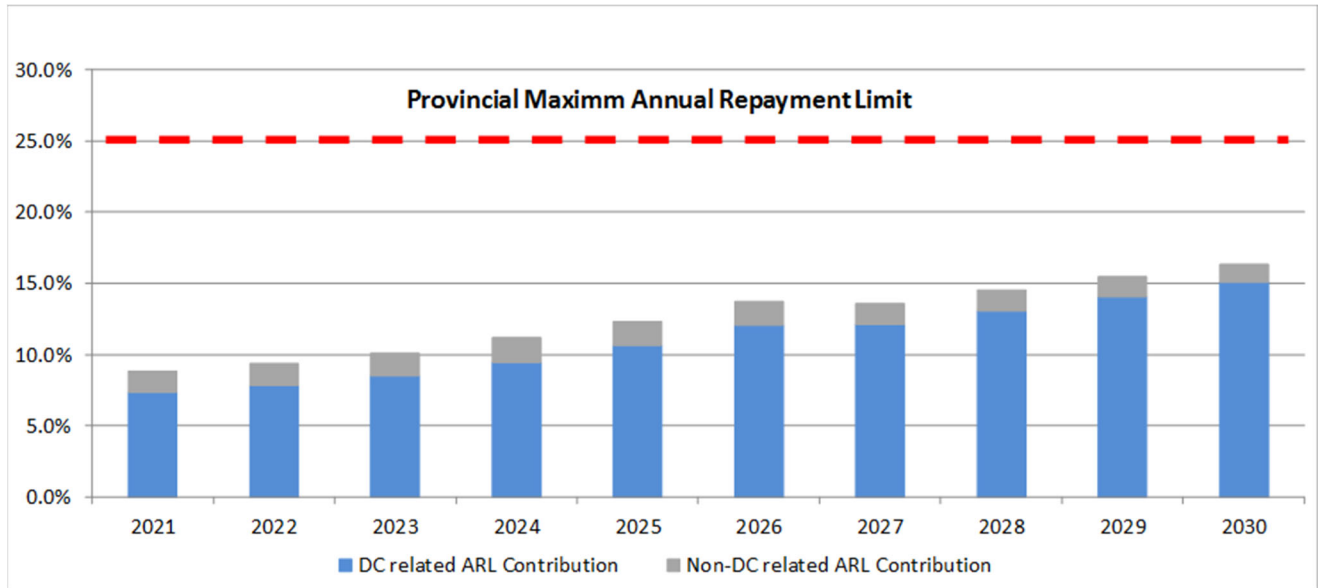
- **Tax Supported Debt:** As of August 31, 2020 Tax Supported debt (net) totals \$68.2 million. Debt financing costs of \$5.1 million have been included in the 2021 Tax Supported operating budget.
- **Debt to Support Affordable Housing:** To maximize both the number of affordable housing units that can be developed and augment the use of internal capital reserves, debt will be leveraged where appropriate during the period of the Capital Plan. As part of the Housing Master Plan, the Region will enter into an arrangement with Canada Mortgage Housing Corporation (CMHC) to build/develop approximately 2,180 affordable housing units. CMHC will provide \$186.9 million in repayable loans, and \$89.5 million in forgivable loans between 2020 and 2028.
- **Peel Housing Corporation Mortgages:** While the Region of Peel does not directly hold the mortgages related to Peel Housing Corporation (PHC), as its sole shareholder, the Region is required to include the building mortgages and any future debt requirements as part of its overall debt capacity. As of August 31, 2020, PHC mortgages outstanding totaled approximately \$120.5 million. The PHC Board will need to determine its debt requirements and seek approval from Council prior to debt issuance.
- **Development Charge Supported Debt:** Development Charge debt issued to date is \$1.63 billion (\$1.26 billion net of sinking funds). Debt issuance for development charge related projects is typically issued to offset timing differences between expenditures and revenues. Council has endorsed a Capital Deferral Strategy to address the uncertainty that the COVID-19 induced recession may have on growth activity.
- **2021 New Debt Requirements:** Based on forecasted DC revenue and spending forecasts for 2021, DC related debt requirements are estimated to be between \$150 million to \$250 million. DC related debt charges are expected to be funded by future DC revenues. Debt is also expected to be utilized in 2021 as part of the Housing Master Plan – actual amounts will depend on the progression of projects under the Housing Master Plan.

Chart 25



- **Debt and the Annual Repayment Limit:** The Annual Repayment Limit (ARL) represents the amount of debt the Region of Peel can issue based on 25 per cent of its own source revenues. As shown in the Chart 26 below, Peel is estimated to be at 8.7 per cent of its 25 per cent ARL in 2021, trending slightly higher over the coming years.

Chart 26



- **Development Charges Reserve Balance:** Since the passing of the 2015 DC by-law, DC expenditures and interest costs have marginally exceeded revenues. To help finance the Region's growth program the Region has borrowed externally in 2016 and 2020 to help finance any shortfalls. As of the end of October 2020 the DC reserves is a positive balance of \$30 million. Staff will closely monitor revenue flows in 2021 to inform expenditure and potential borrowing decisions.

Uncertain Liabilities

- **GO Transit:** The Budget does not include Peel's potential liability to GO Transit of \$236.0 million (at August 31, 2020), which includes the June 2020 year-to-date amount for the 2007 through 2020 fiscal years. This represents an unfinanced liability due to Peel Regional Council's decision to limit funding for GO Transit to the growth capital plan funded through development charges. The potential GO Liability can be mitigated through the balance retained in Peel's reserves.
- **Post-Employment Benefits:** Regionally Controlled Services post-employment benefits costs are based on the latest third party actuarial review including post-employment amounts for those on Long Term Disability and have been included in the Budget.

Low Income Support

The Region of Peel offers a wide variety of programs that provide rebate or subsidy benefits to eligible low income residents. These programs are either provincially mandated or discretionary, and are administered using a variety of criteria to determine eligibility. Mandatory programs must be provided based on the provincial legislation that prescribes the benefits as well as the eligibility criteria to be applied. The Region of Peel provides those programs considered mandatory and has no discretion in the application of the eligibility criteria including income definition. Discretionary programs are not legislated, and are provided by the Region to meet community needs. The programs listed below in Chart 27 allow the Region of Peel to support its guiding community vision of a Community for Life.

Chart 27

Summary of Low Income Assistance Programs Offered by Region of Peel	
Program Name	Brief Description
DISCRETIONARY PROGRAMS	
Housing Stability	Provides financial assistance to eligible residents who need help securing or maintaining affordable accommodation.
Discretionary Benefits to OW and ODSP Clients	Discretionary benefits are provided to eligible OW and ODSP recipients and eligibility is determined on a case by case basis. Some examples of discretionary benefits are: last month's rent, rental/utility arrears, moving cost, medical equipment, dental costs and others.
Ontario Seniors' Dental Care Program	Assists seniors who have no dental insurance and cannot afford the cost of dental care. This program provides basic dental care including cleanings, fillings, dentures, etc.
Downspout Disconnection Financial Assistance Program	The Region of Peel is offering a Financial Assistance Program to eligible Peel home owners to assist with the disconnection of downspouts from the sanitary sewer system within the disconnection program areas.
Affordable Transit Program	This program is a partnership between the Region of Peel, the City of Brampton, and the City of Mississauga to assist eligible residents (including seniors) in affordability of transit services. Discounts only apply for the City in which the eligible applicants live.
Adult Day Services	Service for individuals who are at risk of social isolation, or require assistance and/or supervision with day to day activities. A subsidized rate is provided to eligible low income seniors
Community Volunteer Income Tax Program (File Your Taxes for Free! Get Your Benefits Now! campaign)	Free income tax preparation services including: free tax preparation services offered by the Region of Peel and the Halton Peel Chartered Professional Accountants (CPA) Ontario Association.
Financial Help for Funeral Arrangements	This program pays for the cost of a basic funeral, burial, or cremation for a deceased Peel resident whose family is not on OW but is unable to afford it.
Healthy Smiles Ontario	Healthy Smiles Ontario is a government-funded dental program that provides free preventive, routine, and emergency dental services for children and youth 17 years old and under from low-income households.
Low cost birth control	This program provides low cost birth control options through Healthy Sexuality clinics (available to all clients regardless of income).
Healthy Start	Prenatal and early post-partum program for economically-disadvantaged women. This program is run in partnership with the Canadian Prenatal Nutrition Program (federally-funded) who provide funding for bus tickets, prenatal vitamins and food vouchers for attendance at the program.
Teen Prenatal Supper Club	This program is run in partnership with Bridgeway(EarlyON). It provides subsidy to clients for bus tickets, food vouchers and prenatal vitamins.

MANDATORY PROGRAMS	
Property Tax Rebate Program	The Region of Peel participates with its local municipalities in providing eligible low-income seniors and low-income persons with disabilities with an annual property tax rebate. The cost of the rebate is shared between the Region, the local municipality and the school board in the same proportion that they share in the tax revenues. Increased annually by the blended tax impact, 2020 rebate is \$436 in the City of Mississauga, \$421 in the City of Brampton and \$502 in the Town of Caledon.
Peel Access to Housing (PATH)	PATH is the “one-window” point of access for people who want to apply for subsidized housing in the Region of Peel.
Child Care Subsidy	The Region of Peel provides financial assistance to assist eligible families with their child care costs for children up to 12 years of age in licensed child care programs.
Ontario Works	Assists individuals who are in financial need. The program offers two types of assistance: financial and emergency assistance. Financial assistance includes income support for the costs of basic needs, and employment assistance to assist clients to find, prepare for and keep a job. Emergency assistance is also available to people who are in a crisis or an emergency situation.
Long Term Care: Co-Payment Rate Reduction for Resident Accommodation	Reduction in the co-payment amount for accommodation in Long Term Care home up to the full amount of the basic accommodation (depending on income). This reduction is funded by MOHLTC (directly) and Peel (indirectly).

Conclusion

The services provided by the Region of Peel touch the lives of the residents of the three local municipalities in essential ways and contribute to the ability of their residents, businesses and communities to thrive. Peel’s services are focused on positive outcomes for 1.5 million residents and 182,700 businesses.

The Province announced a number of funding changes that resulted in decreased funding or funds being frozen for services such as Child Care, Infectious Disease Prevention, Chronic Disease Prevention and Community Investment which support the most vulnerable residents of Peel. The budget includes both investments and efficiencies that partially offset the funding reductions so that core service levels are maintained.

The Operating Budget advances the Strategic Plan and carries on Peel’s tradition of appropriately balancing the priority needs of the community while keeping tax and utility rates as low as possible. Overall, the 2021 Budget:

- Is responsible and efficient
- Supports the strategic outcomes of “Living, Thriving and Leading”
- Manages the risk to key service levels from Provincial funding changes
- Meets priority needs of the Peel community
- Is responsive to changes in the environment
- Enables the continued response to COVID-19
- Is part of prudent, long-term financial planning that ensures the provision of required programs and services now and in the future.

The Capital Budget and the Ten Year Capital Forecast represents the first capital plan to reflect the requirements needed to address growth to the 2041 planning horizon. It also demonstrates the long term commitment by the Region to serve Peel residents and tax and rate payers through prudent asset management and responsible and

necessary maintenance of Regional infrastructure, which assists in delivering the services our citizens need and expect.

Overall, the 2021 Budget for the Region of Peel advances Council's 20-year Strategic Plan in a fiscally responsible manner. The budget represents an appropriate balance between meeting community needs, managing the risks to operations from the COVID-19 pandemic and maintaining long term financial sustainability while recognizing the impact on Region of Peel tax and utility rate payers during these challenging economic times.

2021 CAPITAL AND OPERATING BUDGET

Appendix II

Summary I (a)

2021 Operating Budget Summary (\$'000)

	Total Expenditure	2021 Proposed Budget		Net Expenditure	2020 Budget Net Expenditure	Change from 2020	
		Revenue Grants	Revenue Other			\$	%
Property Tax Supported							
Adult Day	7,608	(4,112)	(749)	2,747	2,400	347	14.4
Community Investment	16,225	-	(900)	15,325	12,092	3,233	26.7
Early Years and Child Care	202,278	(177,455)	(339)	24,484	20,037	4,447	22.2
Housing Support	225,824	(53,505)	(36,649)	135,670	129,673	5,997	4.6
Income Support	261,704	(235,140)	-	26,565	26,630	-65	(0.2)
Long Term Care	102,782	(39,935)	(21,143)	41,703	40,247	1,457	3.6
Paramedics	120,817	(57,051)	(106)	63,659	62,069	1,590	2.6
TransHelp	31,358	(540)	(3,378)	27,439	26,859	580	2.2
Living	968,595	(567,738)	(63,263)	337,593	320,007	17,586	5.5
Chronic Disease Prevention	39,987	(26,055)	(84)	13,848	11,076	2,771	25.0
Early Growth and Development	23,210	(16,414)	(9)	6,787	6,598	189	2.9
Heritage Arts and Culture	5,707	(43)	(365)	5,299	5,235	64	1.2
Infectious Disease Prevention	43,158	(25,892)	(3,851)	13,415	11,344	2,072	18.2
Land Use Planning	7,312	-	(3,509)	3,803	3,568	234	6.6
Roads and Transportation	94,621	-	(3,872)	90,749	89,696	1,053	1.2
Waste Management	160,030	(14,879)	(16,215)	128,936	129,476	(539)	(0.4)
Thriving	374,025	(83,283)	(27,905)	262,837	256,993	5,844	2.3
Enterprise Programs and Services (EPS) *							
CAO Office	1,157	-	-	1,157	1,177	(20)	(1.7)
Corporate Services	33,558	-	(4,213)	29,345	28,345	1,001	3.5
Council & Chair	2,801	-	-	2,801	2,767	35	1.3
Finance	34,959	-	(2,958)	32,001	31,573	428	1.4
Non-Program (Less Capital Allocation)	63,033	(17,205)	(87,542)	(41,714)	(34,822)	(6,892)	19.8
Digital and Information Services	22,501	-	(754)	21,747	22,373	(626)	(2.8)
Subtotal Enterprise Programs and Services	158,009	(17,205)	(95,467)	45,337	51,413	(6,074)	(11.8)
Capital Allocation	11,300	-	-	11,300	-	11,300	100.0
Leading	169,310	(17,205)	(95,468)	56,637	51,413	5,224	10.2
Regionally Controlled Services	1,511,930	(668,226)	(186,636)	657,067	628,413	28,654	4.6
External Organizations - Thriving							
Police Services							
Community Events Policing Grant	274	-	-	274	270	5	1.8
Peel Regional Police	509,584	(15,753)	(31,331)	462,500	445,780	16,720	3.8
Ontario Provincial Police	13,746	-	(885)	12,861	12,551	310	2.5
Subtotal Police Services	523,604	(15,753)	(32,216)	475,635	458,601	17,035	3.7
Conservation Authorities	29,316	-	(50)	29,266	28,109	1,157	4.1
Municipal Property Assessment Corporation	19,717	-	-	19,717	19,904	(187)	(0.9)
Subtotal Conservation and Assessment	49,033	-	(50)	48,983	48,013	971	2.0
Region Financed External Organizations	572,637	(15,753)	(32,266)	524,618	506,614	18,006	3.6
Total Property Tax Supported	2,084,567	(683,979)	(218,902)	1,181,685	1,135,027	46,660	4.1
Utility Rate Supported - Thriving							
Water Supply	368,577	-	(87,568)	281,008	266,622	14,387	5.4
Wastewater	236,854	-	(48,985)	187,869	178,791	9,079	5.1
Total Utility Rate Supported Services	605,431	-	(136,553)	468,878	445,412	23,465	5.3
Total Region	2,689,998	(683,979)	(355,455)	1,650,563	1,580,439	70,125	4.4

2021 Operating Budget by Area of Focus

Living	968,595	(567,738)	(63,263)	337,593	320,007	17,586	5.5
Thriving	1,552,093	(99,036)	(196,724)	1,256,333	1,209,019	47,315	3.9
Leading	169,310	(17,205)	(95,468)	56,637	51,413	5,224	10.2
Total Region	2,689,998	(683,979)	(355,455)	1,650,563	1,580,439	70,125	4.4

Note: May not add up due to rounding

* Costs for Community Events Policing Grant are budgeted through EPS

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY I (b)

2021 VS 2020 Operating Budget by Service (\$'000)

	2020		2021		2021 Variance			
	Total Expenditure	Net Expenditure	Total Expenditure	Net Expenditure	Total Expenditure		Net Expenditure	
					\$	%	\$	%
Property Tax Supported								
Adult Day	7,247	2,400	7,608	2,747	361	5.0	347	14.4
Community Investment	14,092	12,092	16,225	15,325	2,133	15.1	3,233	26.7
Early Years and Child Care	219,421	20,037	202,278	24,484	(17,143)	(7.8)	4,447	22.2
Housing Support	228,983	129,673	225,824	135,670	(3,159)	(1.4)	5,997	4.6
Income Support	252,282	26,630	261,704	26,565	9,422	0.4	-65	(0.2)
Long Term Care	98,343	40,247	102,781	41,703	4,438	4.5	1,457	3.6
Paramedics	117,628	62,069	120,817	63,659	3,189	2.7	1,590	2.6
TransHelp	31,231	26,859	31,358	27,439	127	0.4	580	2.2
Living	969,227	320,007	968,594	337,593	(632)	(0.1)	17,586	5.5
Chronic Disease Prevention	38,173	11,076	39,987	13,848	1,813	4.8	2,771	25.0
Early Growth and Development	22,686	6,598	23,210	6,787	524	2.3	189	2.9
Heritage Arts and Culture	5,598	5,235	5,707	5,299	109	1.9	64	1.2
Infectious Disease Prevention	35,145	11,344	43,158	13,415	8,013	22.8	2,072	18.2
Land Use Planning	7,046	3,568	7,312	3,803	265	3.8	234	6.6
Roads and Transportation	93,130	89,696	94,621	90,749	1,491	1.6	1,053	1.2
Waste Management	157,425	129,476	160,030	128,936	2,605	1.7	(539)	(0.4)
Thriving	359,203	256,993	374,025	262,837	14,820	4.1	5,844	2.3
Enterprise Programs and Services (EPS) *								
CAO Office	1,177	1,177	1,157	1,157	(20)	(1.7)	(20)	(1.7)
Corporate Services	31,345	28,345	33,558	29,345	2,214	7.1	1,001	3.5
Council & Chair	2,767	2,767	2,801	2,801	35	1.3	35	1.3
Finance	34,021	31,573	34,959	32,001	938	2.8	428	1.4
Non-Program(Less Capital Allocation)	64,731	-34,822	63,033	(41,714)	(1,698)	(2.6)	(6,892)	19.8
Digital and Information Services	23,317	22,373	22,501	21,747	(816)	(3.5)	(626)	(2.8)
Subtotal Enterprise Programs and Services	157,358	51,413	158,009	45,337	653	0.1	(6,074)	(11.8)
Capital Allocation	-	-	11,300	11,300	11,300	100.0	11,300	100.0
Leading	157,357	51,413	169,310	56,637	11,953	7.6	5,224	10.2
Regionally Controlled Services	1,485,787	628,413	1,511,929	657,067	26,141	1.8	28,654	4.6
External Organizations - Thriving								
Police Services								
Community Events Policing Grant	270	270	274	274	5	1.8	5	1.8
Peel Regional Police	489,978	445,780	509,584	462,500	19,606	4.0	16,720	3.8
Ontario Provincial Police	13,004	12,551	13,746	12,861	742	5.7	310	2.5
Subtotal Police Services	503,252	458,601	523,604	475,635	20,353	4.0	17,035	3.7
Conservation Authorities	28,529	28,109	29,316	29,266	787	2.8	1,157	4.1
Municipal Property Assessment Corporation	19,904	19,904	19,717	19,717	(187)	(0.9)	(187)	(0.9)
Subtotal Conservation and Assessment	48,433	48,013	49,033	48,983	601	1.2	971	2.0
Region Financed External Organizations	551,685	506,614	572,637	524,618	20,954	3.8	18,006	3.6
Total Property Tax Supported	2,037,472	1,135,027	2,084,566	1,181,685	47,095	2.3	46,660	4.1
Utility Rate Supported - Thriving								
Water Supply	340,806	266,622	368,577	281,008	27,771	8.1	14,387	5.4
Wastewater	222,276	178,791	236,854	187,869	14,578	6.6	9,079	5.1
Total Utility Rate Supported Services	563,082	445,412	605,431	468,878	42,349	7.5	23,465	5.3
Total Region	2,600,554	1,580,439	2,689,997	1,650,563	89,444	3.4	70,125	4.4

Note: May not add up due to rounding

* Costs for Community Events Policing Grant are budgeted through EPS

2021 Budget - Full Accrual Based
(\$'000)

	Revenue	Expenses
Operating Budget		
Council Proposed Budget	2,689,996	2,689,996
In-year budget adjustments	-	-
Board Proposed Peel Housing Corporation	105,905	105,905
Adjustment for intercompany transactions	(53,026)	(53,026)
PSAB Adjustments		
Contributions to reserves/reserve funds	-	(490,556)
Contributions from reserves/reserve funds	(60,312)	-
Payment to sinking fund for debt retirement	-	(55,428)
Other liabilities	-	(2,267)
Other adjustments	-	-
Adjusted Operating Budget	2,682,563	2,194,624
Capital Budget		
Council Proposed Budget	998,126	998,126
Timing difference between budget and spending	(133,126)	(133,126)
Board Proposed Peel Housing Corporation	41,504	41,504
Timing difference between budget and spending	(11,504)	(11,504)
PSAB Adjustments		
Contributions from reserves/reserve funds	(444,763)	-
Acquisition of tangible capital assets	-	(735,531)
Amortization	-	301,163
Adjusted Capital Budget	450,237	460,632
Other		
Reserve fund interest and other revenue	67,425	
Budget to be presented in Financial Statements	3,200,225	2,655,256

The schedule above provides a reconciliation of the total proposed 2021 Budget to the full accrual (PSAB) method.

Note: The Region presents its budget using a modified accrual method which is in accordance with *Municipal Act, 2001* requirements.

Under full accrual budgeting revenues are recognized as they are earned, even if the money has not been received, and spending on goods and services when it is incurred, even if the invoice has not yet been paid. Where capital investments are concerned, this treatment also requires that when a new asset is built or acquired, its full cost is not recorded in that year. Instead, only a portion of the cost, called amortization, is recorded as an expense in the year of acquisition and every subsequent year of the asset's useful life.

To enable alignment and comparison with the Audited Financial Statements, which are done under a full accrual basis as required by the Public Sector Accounting Board (PSAB), Summary I(c) provides a reconciliation of the 2021 Budget from the modified accrual method to a full accrual method.

Summary of Budget Costs Mitigated in 2021 Operating Budget
(' \$000)

Service	Budget Costs Mitigated	Total Expenditures	Total Revenue	Net Costs
Property Tax Supported				
Adult Day	Miscellaneous Savings from ongoing review of budget	(6)		(6)
Early Years and Child Care	Realignment of the service model	(639)		(639)
	Miscellaneous Savings from ongoing review of budget	(13)		(13)
Community Investment	Miscellaneous Savings from ongoing review of budget	(8)		(8)
Housing Support	Miscellaneous Savings from ongoing review of budget	(46)		(46)
Income Support	Miscellaneous Savings from ongoing review of budget	(40)		(40)
Long Term Care	Miscellaneous Savings from ongoing review of budget	(52)		(52)
Paramedic Services	Miscellaneous Savings from ongoing review of budget	(161)		(161)
TransHelp	Virtual Eligibility Assessments	(40)		(40)
	Interactive Voice Response (IVR) System Enhancements	(10)		(10)
	Miscellaneous Savings	(3)		(3)
Living		(1,018)	-	(1,018)
Chronic Disease Prevention	Expenditure reduction identified through line-by-line reviews	(14)		(14)
Early Growth and Development	Expenditure reduction identified through line-by-line reviews	(10)		(10)
Heritage Arts and Culture	Miscellaneous savings resulting from the ongoing review of budgets	(66)	(36)	(29)
Infectious Disease Prevention	Expenditure reduction through line-by-line reviews	(18)		(18)
Land Use Planning	Reduce spending on travel expenditures	(3)		(3)
Roads and Transportation	Miscellaneous savings	(25)		(25)
Waste Management	Process Improvement - Education Going Online to reduce touch points	(375)		(375)
Thriving		(511)	(36)	(474)
Enterprise Programs and Services	Savings from various continuous improvement initiatives	(183)		(183)
	Adjustments from the ongoing review of budgets	(2,019)	112	(2,131)
Leading		(2,202)	112	(2,314)
Regionally Controlled Tax Supported Services Subtotal		(3,731)	76	(3,806)
Peel Reional Police	Alignment Efficiencies	(259)		(259)
Ontario Provincial Police	Efficiencies realized due to pro-active maintenance and improvements to OPP facilities and equipment	(50)		(50)
Conservation Authorities	General Levy - Program Review	(261)		(261)
Property Tax Supported Services Total		(4,301)	76	(4,376)

Summary of Budget Costs Mitigated in 2021 Operating Budget
('000)

Service	Budget Costs Mitigated	Total Expenditures	Total Revenue	Net Costs
Utility Rate Supported Services - Thriving				
Wastewater	Reduction on OCWA fixed contract costs	(88)		(88)
Water Supply	Moving public education to virtual	(400)		(400)
	Reduction on OCWA fixed contract costs	(88)		(88)
Utility Rate Supported Services Total		(576)	-	(576)
Total Budget Costs Mitigated		(4,877)	76	(4,952)

Note: May not add up due to rounding

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY III (a)

Summary of 2021 Budget Rate Stabilization Reserve Draws

Service	2021 Budget \$'000	Reason for the Draw
Tax Supported Services		
Chronic Disease Prevention	\$29	To fund Cannabis implementation costs funded by Province
Community Investment	\$600	Human trafficking strategy - Funding for specialized programming in a service hub delivered by non-profit service providers and operating funds for dedicated emergency housing supports
	\$300	Social Enterprise Model Pilot Program - 2 year pilot
Enterprise Programs and Services	\$57	To fund the one-time setup cost for the remote agents in Customer Contact Center.
	\$100	External consulting costs, equally shared amongst: Business and Financial Planning, Treasury, Corp Finance and Policy and Strategic Initiatives
	\$150	To create a two year vendor of record (VoR) pilot for recruitment services
	\$250	To replace the existing non-union job evaluation program
	\$50	To obtain a third party to assist the Region in developing and maintaining a Legal Register which is essential for the development of an occupational Health and Safety management system
	\$3,650	WSIB Actuarial Adjustment as per Actuarial Study
Infectious Disease Prevention	\$58	To fund Cannabis implementation costs funded by Province
Land Use Planning	\$267	To fund the contract PM for upcoming development related projects.
Roads and Transportation	\$120	To support emerald ash borer tree removal program
	\$300	To support Automated Speed Enforcement (ASE) program
Waste Management	\$458	To fund 6 contract staffing resources with the purpose to provide better services to residents as well as to manage region's assets.
Total Tax Supported Services:	\$6,389	
Water Supply	\$2,609	Managing risks to declining consumption
	\$122	To fund the Billing operations 1.5 contract position.
Utility Supported Services	\$2,731	
Regionally Controlled Services	\$9,120	
External Organizations		
Conservation Authorities	\$50	To reduce impact of Emerald Ash Borer on trees on CA lands (removal or injections).
Ontario Provincial Police	\$426	To phase out the budgeted savings relating to contract enhancement vacancies that had been experienced in previous years billing reconciliations.
Peel Regional Police	\$2,000	\$2M to fund one-time expenditures
Total External Organizations	\$2,476	
Total Region	\$11,596	

Note: May not add up due to rounding

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY III (b)

Summary of 2021 Phase 1 Safe Restart Reserve Draws

Service	2021 Budget \$'000	Reason for the Draw
Tax Supported Services		
Enterprise Programs and Services	\$2,119	To fund additional resources (staffing, PPE, cleaning) supporting COVID-19 response
Heritage, Arts and Culture	\$80	To fund the increase in janitorial services as a result of COVID-19 pandemic
Infectious Disease Prevention	\$2,885	Additional resources for COVID-19 response (PPE, staffing and cleaning)
Long Term Care	\$2,251	38 temporary Staff for COVID-19 response - 2 year contract
Waste Management	\$880	To mitigate temporary impact of COVID-19 on household tonnage
Total Tax Supported Services:	\$8,215	
Water Supply	\$2,050	For COVID related expenses - PPE, Enhanced Cleaning, etc.
	\$211	Water Treatment Facilities- PPE and Enhanced Cleaning
Wastewater	\$206	Wastewater Treatment Facilities- PPE and Enhanced Cleaning
Utility Supported Services	\$2,467	
Regionally Controlled Services	\$10,682	
External Organizations		
Ontario Provincial Police	\$69	\$69K to phase-in the incremental costs due to COVID-19 and assist in Financial Recovery.
Peel Regional Police	\$1,489	COVID-19 one-time expenditures
Total External Organizations	\$1,558	
Total Region	\$12,240	

Note: May not add up due to rounding

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY IV

2021-2024 Operating Budget Forecast (\$'000)

	2021 Proposed Budget					2022 Forecast				
	Expense	Revenue	Net Exp	\$	%	Expense	Revenue	Net Exp	\$	%
Property Tax Supported										
Adult Day	7,608	(4,861)	2,747	347	14.4%	8,849	(5,415)	3,433	686	25.0%
Community Investment	16,225	(900)	15,325	3,233	26.7%	16,358	(300)	16,058	732	4.8%
Early Years and Child Care	202,278	(177,794)	24,484	4,447	22.2%	199,825	(174,908)	24,917	433	1.8%
Housing Support	225,824	(90,154)	135,670	5,997	4.6%	225,631	(87,517)	138,114	2,444	1.8%
Income Support	261,704	(235,140)	26,565	-65	0.2%	264,028	(236,150)	27,877	1,313	4.9%
Long Term Care	102,781	(61,078)	41,703	1,457	3.6%	107,530	(61,490)	46,040	4,337	10.4%
Paramedics	120,817	(57,157)	63,659	1,590	2.6%	125,168	(58,521)	66,647	2,987	4.7%
TransHelp	31,358	(3,919)	27,439	580	2.2%	32,572	(4,012)	28,560	1,121	4.1%
Living	968,594	(631,002)	337,593	17,585	5.5%	979,961	(628,314)	351,647	14,054	4.2%
Chronic Disease Prevention	39,987	(26,139)	13,848	2,771	25.0%	40,957	(26,111)	14,846	999	7.2%
Early Growth and Development	23,210	(16,422)	6,787	189	2.9%	23,896	(16,423)	7,473	686	10.1%
Heritage Arts and Culture	5,707	(408)	5,299	64	1.2%	5,838	(411)	5,427	128	2.4%
Infectious Disease Prevention	43,158	(29,743)	13,414	2,070	18.2%	36,312	(21,904)	14,408	994	7.4%
Land Use Planning	7,312	(3,509)	3,803	234	6.6%	7,455	(3,974)	3,481	(322)	(8.5%)
Roads and Transportation	94,621	(3,872)	90,749	1,053	1.2%	96,496	(3,913)	92,583	1,834	2.0%
Waste Management	160,030	(31,094)	128,936	(539)	(0.4%)	163,087	(30,756)	132,331	3,395	2.6%
Thriving	374,025	(111,187)	262,836	5,842	2.3%	374,041	(103,492)	270,549	7,714	2.9%
Enterprise Programs and Services (EPS) *										
CAO Office	1,157	-	1,157	(20)	(1.7%)	1,177	-	1,177	21	1.8%
Corporate Services	33,558	(4,213)	29,345	1,001	3.5%	33,809	(4,255)	29,553	208	0.7%
Council & Chair	2,801	-	2,801	35	1.3%	2,862	-	2,862	60	2.2%
Total Corporate Services	37,516	(4,213)	33,303	1,015	3.1%	37,848	(4,255)	33,593	289	0.9%
Finance	34,959	(2,958)	32,001	428	1.4%	34,766	(2,504)	32,262	261	0.8%
Non-Program (Less Capital Allocation)	63,033	(104,747)	(41,714)	(6,892)	(19.8%)	62,874	(94,007)	(31,133)	10,582	(25.4%)
Total Finance	97,992	(107,706)	(9,713)	(6,465)	(199.0%)	97,640	(96,511)	1,129	10,843	114.0%
Digital and Information Services	22,501	(754)	21,747	(626)	(2.8%)	23,286	(764)	22,522	775	3.6%
Subtotal Enterprise Programs and Services	158,009	(112,673)	45,337	(6,076)	(21.2%)	158,774	(101,530)	57,244	11,907	26.3%
Capital Allocation	11,300	-	11,300	11,300	-	11,526	-	11,526	226	2.0%
Leading	169,310	(112,673)	56,637	5,224	10.2%	170,300	(101,530)	68,770	12,133	21.4%
Regionally Controlled Services	1,511,929	(854,862)	657,066	28,651	4.6%	1,524,302	(833,336)	690,966	33,901	5.2%
External Organizations - Thriving										
Police Services										
Community Events Policing Grant	274	-	274	5	1.8%	280	-	280	5	2.0%
Peel Regional Police	509,584	(47,084)	462,500	16,720	3.8%	528,104	(47,084)	481,020	18,520	4.0%
Ontario Provincial Police	13,746	(885)	12,861	310	2.5%	14,158	(795)	13,363	503	0.04
Subtotal Police Services	523,604	(47,969)	475,635	17,035	3.8%	542,542	(47,879)	494,663	19,028	-
Conservation Authorities	29,316	(50)	29,266	1,157	4.1%	30,845	-	30,845	1,579	5.4%
Municipal Property Assessment Corporation	19,717	-	19,717	(187)	(0.9%)	20,115	-	20,115	398	2.0%
Subtotal Conservation and Assessment	49,033	(50)	48,983	971	2.0%	50,960	-	50,960	1,977	4.0%
Region Financed External Organizations	572,637	(48,019)	524,618	18,006	3.6%	593,502	(47,879)	545,623	21,005	4.0%
Total Property Tax Supported	2,084,566	(902,881)	1,181,684	46,657	4.1%	2,117,804	(881,215)	1,236,589	54,906	4.6%
Utility Rate Supported - Thriving**										
Water Supply	281,008	(21,046)	259,962	13,926	5.7%	300,217	(21,767)	278,450	18,488	7.1%
Wastewater	187,869	(20,572)	167,297	10,164	6.5%	202,042	(20,829)	181,213	13,916	8.3%
Total Utility Rate Supported Services	468,877	(41,618)	427,259	24,090	6.0%	502,259	(42,596)	459,663	32,404	7.6%
Total Region	2,553,443	(944,499)	1,608,943	70,747	4.4%	2,620,063	(923,811)	1,696,252	87,310	5.4%

Note: May not add up due to rounding

* Costs for Community Events Policing Grant are budgeted through EPS

** Peel Direct Billing

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY IV

2021-2024 Operating Budget Forecast (\$'000)

	2023 Forecast					2024 Forecast				
	Expense	Revenue	Net Exp	\$	%	Expense	Revenue	Net Exp	\$	%
Property Tax Supported										
Adult Day	10,982	(7,209)	3,773	340	9.9%	11,261	(7,230)	4,031	258	6.8%
Community Investment	16,494	(300)	16,194	136	0.8%	16,333	-	16,333	139	0.9%
Early Years and Child Care	200,204	(174,915)	25,289	372	1.5%	200,593	(174,922)	25,670	382	1.5%
Housing Support	227,420	(83,673)	143,747	5,634	4.1%	229,282	(81,092)	148,191	4,443	3.1%
Income Support	268,299	(239,073)	29,226	1,348	4.8%	272,649	(242,039)	30,610	1,384	4.7%
Long Term Care	107,717	(59,674)	48,042	2,002	4.3%	110,185	(60,443)	49,741	1,699	3.5%
Paramedics	129,628	(60,856)	68,772	2,125	3.2%	136,455	(63,436)	73,019	4,247	6.2%
TransHelp	33,679	(4,107)	29,572	1,011	3.5%	34,800	(4,205)	30,595	1,023	3.5%
Living	994,422	(629,808)	364,614	12,968	3.7%	1,011,557	(633,368)	378,189	13,575	3.7%
Chronic Disease Prevention	41,851	(26,112)	15,738	892	6.0%	42,760	(26,113)	16,646	908	5.8%
Early Growth and Development	24,519	(16,423)	8,096	623	8.3%	25,154	(16,423)	8,731	635	7.8%
Heritage Arts and Culture	5,948	(415)	5,534	107	2.0%	6,059	(418)	5,641	107	1.9%
Infectious Disease Prevention	36,632	(21,331)	15,301	893	6.2%	37,562	(21,350)	16,212	911	6.0%
Land Use Planning	7,602	(4,048)	3,554	73	2.1%	7,753	(4,124)	3,629	75	2.1%
Roads and Transportation	98,478	(3,956)	94,522	1,940	2.1%	99,407	(3,999)	95,408	886	0.9%
Waste Management	165,734	(30,859)	134,875	2,544	1.9%	159,792	(25,921)	133,871	(1,004)	(0.7%)
Thriving	380,764	(103,144)	277,620	7,072	2.6%	378,487	(98,348)	280,138	2,518	0.9%
Enterprise Programs and Services (EPS) *										
CAO Office	1,202	-	1,202	24	2.1%	1,227	-	1,227	25	2.1%
Corporate Services	34,237	(4,298)	29,938	385	1.3%	34,590	(4,342)	30,247	309	1.0%
Council & Chair	2,928	-	2,928	66	2.3%	2,996	-	2,996	68	2.3%
Total Corporate Services	38,367	(4,298)	34,068	475	1.4%	38,813	(4,342)	34,470	402	1.2%
Finance	35,145	(2,550)	32,594	332	1.0%	35,498	(2,598)	32,900	306	0.9%
Non-Program (Less Capital Allocation)	66,037	(97,700)	(31,663)	(531)	1.7%	65,708	(97,914)	(32,205)	(542)	1.7%
Total Finance	101,182	(100,250)	931	(199)	2.4%	101,206	(100,512)	695	(236)	(0.0%)
Digital and Information Services	24,346	(774)	23,572	1,050	4.7%	25,267	(784)	24,483	911	3.9%
Subtotal Enterprise Programs and Services	163,895	(105,322)	58,571	1,326	2.3%	165,286	(105,638)	59,648	1,077	1.8%
Capital Allocation	11,757	-	11,757	231	2.0%	11,992	-	11,992	235	2.0%
Leading	175,652	(105,322)	70,328	1,557	2.3%	177,278	(105,638)	71,640	1,312	1.9%
Regionally Controlled Services	1,550,838	(838,274)	712,562	21,597	3.1%	1,567,322	(837,354)	729,967	17,405	2.4%
External Organizations - Thriving										
Police Services										
Community Events Policing Grant	285	-	285	6	2.0%	291	-	291	6	2.0%
Peel Regional Police	547,364	(47,084)	500,280	19,260	4.0%	567,394	(47,084)	520,310	20,030	4.0%
Ontario Provincial Police	14,534	(650)	13,884	521	0.04	14,920	(490)	14,430	546	3.9%
Subtotal Police Services	562,183	(47,734)	514,449	19,787	-	582,605	(47,574)	535,031	20,582	-
Conservation Authorities	32,291	-	32,291	1,445	4.7%	33,783	-	33,783	1,493	4.6%
Municipal Property Assessment Corporation	20,522	-	20,522	406	2.0%	20,936	-	20,936	415	2.0%
Subtotal Conservation and Assessment	52,813	-	52,812	1,852	3.6%	54,720	-	54,720	1,907	3.6%
Region Financed External Organizations	614,996	(47,734)	567,261	21,639	4.0%	637,324	(47,574)	589,750	22,489	4.0%
Total Property Tax Supported	2,165,834	(886,008)	1,279,823	43,236	3.5%	2,204,646	(884,928)	1,319,717	39,894	3.1%
Utility Rate Supported - Thriving**										
Water Supply	318,577	(22,491)	296,086	17,636	6.3%	322,371	(23,214)	299,157	3,071	1.0%
Wastewater	214,858	(21,072)	193,786	12,573	6.9%	218,056	(21,290)	196,766	2,980	1.5%
Total Utility Rate Supported Services	533,435	(43,563)	489,872	30,209	6.6%	540,427	(44,504)	495,923	6,051	1.2%
Total Region	2,699,269	(929,571)	1,769,695	73,445	4.3%	2,745,073	(929,432)	1,815,640	45,945	2.6%

Note: May not add up due to rounding

* Costs for Community Events Policing Grant are by

** Peel Direct Billing

Summary of Staffing Resources*

	Resources to Achieve Level of Service	
	2020**	2021 Proposed
Adult Day	54.82	54.82
Community Investment	33.65	33.65
Early Years and Child Care	116.66	116.66
Housing Support **	197.93	201.93
Income Support	373.26	373.26
Long Term Care	741.73	741.73
Paramedics **	634.08	638.08
TransHelp	128.70	128.70
Living	2,280.83	2,288.83
Chronic Disease Prevention	270.31	270.98
Early Growth and Development	168.28	168.28
Heritage Arts and Culture	22.00	22.00
Infectious Disease Prevention	245.54	247.87
Land Use Planning	50.50	50.50
Roads and Transportation	191.30	191.30
Waste Management	194.80	194.80
Thriving	1,142.73	1,145.73
CAO Office	4.00	4.00
Corporate Services	370.86	376.86
Council & Chair	3.00	3.00
Total Corporate Services	377.86	383.86
Finance	184.30	184.30
Digital and Information Services	226.40	229.40
Leading	788.56	797.56
Total Regionally Controlled Property Tax Supported	4,212.12	4,232.12
Utility Rate Supported - Thriving		
Water Supply **	293.73	295.73
Wastewater **	241.73	243.73
Total Utility Rate Supported Services	535.46	539.46
Total Regionally Controlled	4,747.58	4,771.58
Peel Living	59.00	57.00
Peel Regional Police	3,107.00	3,148.00
Total Region	7,913.58	7,978.58

* Regular Positions (Full Time Equivalent, FTE)

** These numbers include positions made regular to maintain 2020 service levels previously approved and funded by Council.

Staffing Resources to Meet 2021 Service Demand

Service	Full-Time Resources Required	Resource Function
Housing Support	2.0	Implementing the Housing Master Plan and other strategies to increase supply of affordable housing
Paramedics	1.0	Making Community Paramedicine program permanent to keep people with lower-priority medical concerns out of ambulances AND emergency rooms
	1.0	To support mental wellness and psychological support to help Paramedic Services continue to provide high quality pre-hospital care to Peel residents and visitors
	1.0	To support mental wellness and psychological support to help Paramedic Services continue to provide high quality pre-hospital care to Peel residents and visitors
Total Living	5.0	
Chronic Disease Prevention	1.0	Public Health Inspector to maintain adequate delivery of critical public health programs (shared with Infectious Disease Prevention - 1/3 of 2 FTE's)
Infectious Disease Prevention	1.0	Public Health Inspector to maintain adequate delivery of critical public health programs (shared with Chronic Disease Prevention - 2/3 of 2 FTE's)
	1.0	Public Health Nurse to maintain adequate delivery of critical public health programs
Total Thriving	3.0	
Corporate Services	1.0	To address anti-racism and systemic discrimination in Peel
	1.0	To address increased legal demand from Peel Living and the <i>Construction Act</i> requirements
	2.0	To provide legal and communications support for the Housing Master Plan
	2.0	To address increased demand from the community for direct connection through digital platforms
Digital and Information Services	3.0	To provide secure and well-managed digital solutions
Total Leading	9.0	
Total Regionally Controlled	17.0	

Staffing Resources to Maintain 2020 Council Approved Service Levels*

Service	Full-Time Resources Required	Resource Function
Housing Support	2.0	To support the implementation of the Business Plan and building Peel Housing Corporation's organizational capacity
Paramedics	1.0	This position will support to strengthen continuous quality improvement in the Logistics 'make-ready' work supporting the divisional model across all stations
Total Living	3.0	
Utility Rate Supported - Thriving		
Water Supply	2.0	To improve water customer account management due to the increasing transactions in the property resale market
Wastewater	1.0	Improve Inflow and Infiltration Mitigation Strategy with full capital recovery
	1.0	Enhance wastewater pumping station capital project management with full capital recovery
Total Thriving	4.0	
Total Regionally Controlled	7.0	

* These numbers include positions made regular to maintain 2020 service levels previously approved and funded by Council.

2021 Capital Budget - Sources of Financing
(\$'000)

	Development Charges	Reserves & Reserve Funds*	External Funding	Debt Funding	Total Financing	% of Total
Property Tax Supported						
TransHelp	-	1,008	1,122	-	2,130	0.2%
Adult Day	-	-	-	-	-	-
Early Years and Child Care	-	3,318	-	-	3,318	0.3%
Community Investment	-	-	-	-	-	-
Employment Support	-	-	-	-	-	-
Homelessness Support	-	-	-	-	-	-
Housing Support	-	48,329	67,505	21,413	137,247	13.7%
Income Support	-	-	-	-	-	-
Long Term Care	-	5,028	-	-	5,028	0.5%
Paramedics	500	27,609	-	-	28,109	2.8%
Living	500	85,292	68,627	21,413	175,832	17.6%
Chronic Disease Prevention	-	250	-	-	250	0.03%
Early Growth and Development	-	-	-	-	-	-
Heritage Arts and Culture	-	456	-	-	456	0.05%
Infectious Disease Prevention	-	100	-	-	100	0.01%
Land Use Planning	1,440	6,070	-	-	7,510	0.8%
Roads and Transportation	37,450	66,054	6,807	-	110,312	11.0%
Waste Management	-	6,822	-	-	6,822	0.7%
Thriving	38,890	79,752	6,807	-	125,450	12.6%
Corporate Services	-	15,009	-	-	15,009	1.5%
Finance	370	3,530	-	-	3,900	0.4%
Digital and Information Services	-	24,833	-	-	24,833	2.5%
Leading	370	43,372	-	-	43,742	4.4%
Regionally Controlled Tax Supported	39,760	208,416	75,435	21,413	345,024	34.5%
External Organizations - Thriving						
Police Services	5,000	50,754	2,182	-	57,936	5.8%
Conservation Authorities	-	5,933	-	-	5,933	0.6%
Region Financed External Organizations	5,000	56,687	2,182	-	63,869	6.4%
Total Property Tax Supported	44,760	265,103	77,617	21,413	408,892	40.9%
Utility Rate Supported - Thriving						
Water Supply	21,656	149,347	14,357	-	185,360	18.6%
Wastewater	266,623	138,007	-	-	404,630	40.5%
Total Utility Rate Supported Services	288,279	287,354	14,357	-	589,990	59.1%
Total Region	333,039	552,457	91,973	21,413	998,882	100.0%

Note: May not add up due to rounding

*Includes contribution from Federal Gas Tax Reserve Fund

2021 vs 2020 Capital Budget Summary
(\$'000)

	2021 Capital Budget	2020 Capital Budget	Change from 2020	
			\$	%
Property Tax Supported				
TransHelp	2,130	1,760	370	21%
Adult Day	-	-	-	-
Early Years and Child Care	3,318	114	3,205	2811%
Community Investment	-	12,000	(12,000)	(100%)
Employment Support	-	-	-	-
Homelessness Support	-	497	(497)	(100%)
Housing Support	137,247	14,121	123,126	872%
Income Support	-	-	-	-
Long Term Care	5,028	1,966	3,062	156%
Paramedics	28,109	12,509	15,600	125%
Living	175,832	42,967	132,865	309%
Chronic Disease Prevention	250	250	-	-
Early Growth and Development	-	-	-	-
Heritage, Arts and Culture	456	276	180	65%
Infectious Disease Prevention	100	100	-	-
Land Use Planning	7,510	1,910	5,600	293%
Roads and Transportation	110,312	204,452	(94,140)	(46%)
Waste Management	6,822	9,067	(2,245)	(25%)
Thriving (Tax Supported)	125,450	216,054	(90,605)	(42%)
Corporate Services	15,009	15,331	(322)	(2%)
Finance	3,900	7,100	(3,200)	(45%)
Digital and Information Services	24,833	11,067	13,766	124%
Leading	43,742	33,498	10,244	31%
Regionally Controlled Tax Supported Services	345,024	292,519	52,504	18%
External Organizations - Thriving				
Police Services	57,936	43,015	14,921	35%
Conservation Authorities	5,933	5,799	134	2%
Region Financed External Organizations	63,869	48,814	15,055	31%
Total Property Tax Supported	408,892	341,333	67,559	20%
Utility Rate Supported - Thriving				
Water Supply	185,360	287,478	(102,117)	(36%)
Wastewater	404,630	429,684	(25,054)	(6%)
Total Utility Rate Supported Services	589,990	717,161	(127,171)	(18%)
Total Region	998,882	1,058,495	(59,612)	(6%)

Note: May not add up due to rounding

2021 to 2030 Capital Plan - Sources of Financing
(\$'000)

	Development Charges	Reserves & Reserve Funds*	External Funding	Debt Funding	Total Financing	% of Total
Property Tax Supported						
TransHelp	-	8,610	6,435	-	15,045	0.1%
Adult Day	-	-	-	-	-	-
Early Years and Child Care	-	11,019	-	-	11,019	0.1%
Community Investment	-	-	-	-	-	-
Employment Support	-	-	-	-	-	-
Homelessness Support	-	-	-	-	-	-
Housing Support	-	541,394	384,660	118,095	1,044,149	10.0%
Income Support	-	-	-	-	-	-
Long Term Care	17,000	110,293	-	-	127,293	1.2%
Paramedics	7,098	186,620	-	-	193,718	1.8%
Living	24,098	857,937	391,095	118,095	1,391,225	13.3%
Chronic Disease Prevention	-	3,250	-	-	3,250	0.03%
Early Growth and Development	-	-	-	-	-	-
Heritage Arts and Culture	-	9,145	-	-	9,145	0.1%
Infectious Disease Prevention	6,000	1,860	-	-	7,860	0.1%
Land Use Planning	13,600	15,500	-	-	29,100	0.3%
Roads and Transportation	1,060,200	638,509	89,518	-	1,788,226	17.1%
Waste Management	-	217,564	-	122,015	339,579	3.2%
Thriving	1,079,800	885,828	89,518	122,015	2,177,160	20.8%
Corporate Services	-	92,155	-	-	92,155	0.9%
Finance	2,080	10,120	-	-	12,200	0.1%
Digital and Information Services	-	118,611	-	-	118,611	1.1%
Leading	2,080	220,886	-	-	222,966	2.1%
Regionally Controlled Tax Supported	1,105,978	1,964,651	480,613	240,110	3,791,351	36.2%
External Organizations - Thriving						
Police Services	159,687	421,339	17,956	-	598,982	5.7%
Conservation Authorities	-	12,040	-	-	12,040	0.1%
Region Financed External Organizations	159,687	433,379	17,956	-	611,021	5.8%
Total Property Tax Supported	1,265,664	2,398,029	498,569	240,110	4,402,372	42.0%
Utility Rate Supported - Thriving						
Water Supply	827,116	1,272,944	34,827	-	2,134,888	20.4%
Wastewater	2,513,800	1,419,773	11,783	-	3,945,356	37.6%
Total Utility Rate Supported Services	3,340,916	2,692,718	46,610	-	6,080,244	58.0%
Total Region	4,606,580	5,090,747	545,179	240,110	10,482,616	100.0%

Note: May not add up due to rounding

*Includes contribution from Federal Gas Tax Reserve Fund

SUMMARY OF 2021 USER FEES CHANGES

Each year, as part of the business planning and budget process, all fees and charges in the current User Fees and Charges By-laws are reviewed and updated to form part of the Region's annual financial plan.

The revised fees or changes are presented to Regional Council for approval through budget. With Council's approval, the "Schedule A" attached to the Region's general Fees By-law is amended and the new Schedule A is attached to the newly enacted Fees By-law.

In 2021 there will be 362 user fees in total. The proposed 2021 User Fees include 154 changes: 7 new fees, 101 fees increased, 1 fee decreased and 45 fees discontinued (30 Peel Regional Police user fees have been removed). Table A and Table B below provide a summary of the proposed changes by type and by program.

Similar to the Region's Budget, the 2021 User Fee Schedule A now reflects a format that focuses on services and service outcomes to Peel's community as opposed to administrative structure and strives to streamline how the information is presented to both Council and the public.

TABLE A: 2021 User Fee Summary of Changes

TYPE OF CHANGE			Number of Changes
New Fees	I	New fees for new Product/Service being provided	6
	II	New fee to recover costs due to higher volumes	0
	III	New fees that were previously under one fee, but are now split into new fees related to specific services	1
	IV	New fees to reflect past and present business practices	0
Increases	V	Increased fees due to inflation and/or materials/services/labour cost increases	89
	VI	Increased fees to align with current market	12
Deletions	VII	Deleted fees as service is no longer required*	6
	VIII	Deleted fee as the fee was combined with another fee	0
	IX	Deleted fees as the fees will be approved by Council on a case by case basis	0
	X	Deleted fee as fee is no longer being imposed**	9
	XI	Deleted Fee as fee will be included in contracts between the parties	0
Removal	XII	Removed fee as fee is no longer being imposed by the Region***	30
Decreases	XIII	Decreased fees to align with current market	1
	XIV	Decreased fees due to change in services or process	0
Other	XV	Other fee changes (deleted fee to correct duplication; modified fees for rounding; fees changed from set amount to actual cost recovery; change in fee due to HST not being applicable/HST being applicable)	0

TABLE B: Number of Fee Changes by Service

DEPARTMENTS/SERVICES	TYPE OF CHANGE															TOTAL
	New Fees				Increases		Deletions					Removal	Decreases		Other	
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	
PART 1: Corporate Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 2: Finance	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	2
PART 3: Heritage, Arts and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 4: Public Works - Water Supply	0	0	0	0	70	3	3	0	0	9	0	0	0	0	0	85
PART 4: Public Works - Wastewater	0	0	0	0	13	0	0	0	0	0	0	0	0	0	0	13
PART 4: Public Works - Roads and Transportation	0	0	1	0	0	3	0	0	0	0	0	0	0	0	0	4
PART 4: Public Works - TransHelp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 4: Public Works - Land Use Planning	6	0	0	0	3	4	3	0	0	0	0	0	1	0	0	17
PART 4: Public Works - Waste Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 5: Health Services - Health General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 5: Health Services - Chronic Disease Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 5: Health Services - Infectious Disease Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 5: Health Services - Adult Day	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
PART 5: Health Services - Long Term Care	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	2
PART 5: Health Services - Paramedic Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART 6: Peel Regional Police	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0	30
PART 7: Digital and Information System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	6	0	1	0	89	12	6	0	0	9	0	30	1	0	0	154

See next page for further comments to proposed changes

NOTES:

Deletions:

*3 User fees under PART 4: Public Works - Water Supply are deleted due to service is no longer required (1-practice of representative visit to collect overdue amounts has been suspended and overdue debt is transferred to the tax roll; 1-Practice of representative visit to hand deliver final disconnection notice has been suspended and a fee for Pre-Tax letter has been introduced; 1-service is no longer available to external parties)

*3 User fees under PART 4: Public Works - Land Use Planning are deleted due to service is no longer required (1-document is available on website for free; 2-no longer require these type of applications)

**9 User fees under PART 4: Public Works - Water Supply are deleted due to fee is no longer being imposed (9-revenue is nominal and will not affect the budget and cost effective self serve options are being considered)

Removal:

***30 User fees under PART 6: Peel Regional Police user fees are removed from the Region's User Fee By-law as they will be maintained by the Peel Police Services Board commencing in 2021. The Peel Police Services Board by resolution amended its Budget Policy to add the requirement that: " A schedule of User Fees, including any applicable taxes, for the provision of goods, services or for the use of properties will be submitted annually to the Board for approval via the annual budget process". On November 27, 2020, the Peel Police Services Board passed a resolution approving the 2021 Peel Regional Police User Fees.

Additional Changes: User Fee Name/Footnote Changes:

- † PART 1: Corporate Services Pg #1 service unit change
- †† PART 3: Water Supply Pg #3 section deleted
- †††PART 4: Roads and Transportation Pg #4 name change
- †††† PART 4: Land Use Planning Pg #4 name change
- ††††† PART 4: Land Use Planning Pg #4 name change
- †††††† PART 4: Land Use Planning Pg #5 footnote added

2021 CAPITAL AND OPERATING BUDGET

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Description of Service/Activity for which the Fee or Charge is being imposed	Service Unit	2020 Current Fee	2021 Proposed Fee	HST (+ or n/a)	2021 Proposed Fees inclusive of applicable taxes	Variance 2020 vs 2021	Key (Type of Change)
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PART 1 : CORPORATE SERVICES

General Corporate

Information Request Fees (does not apply to MFIPPA requests)*

Council/Committee Audio Reproduction	USB†	\$15.00	\$15.00	+	\$16.95	0.00	
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* MFIPPA fees are set out in the Municipal Freedom of Information and Protection of Privacy Act, R.S.O 1990, c.M.56 and Regulations.

†2020 By-Law: "CD"

†2021 Proposed By-Law: "USB"

PART 2: FINANCE

Development Financing

Compliance Letters (inquiries on compliance with Regional conditions for sale/purchase of property)	letter	\$100.00	\$115.00	n/a	\$115.00	15.00	VI
Review DC Deferral Payments	request	\$500.00	\$700.00	+	\$791.00	200.00	VI

PART 4: PUBLIC WORKS**

**The Commissioner of Public Works is authorized to grant exemptions from the Region of Peel's user fees and any other applicable fees, securities or charges that apply to a permit, license or approval required to deliver the Hurontario Light Rail Transit project, where the Commissioner of Public Works deems it appropriate to do so.

Water Supply

Subdivision/New Main Fees

Subdivision Hydrant Inspections - Untampered	hydrant	\$575.00	\$585.00	n/a	\$585.00	10.00	V
Subdivision Hydrant Inspections - Tampered	hydrant	\$125.00	\$127.00	n/a	\$127.00	2.00	V
Subdivision Pressure/Chlorination Tests (for additional tests)	section (300m)	Actual costs or a minimum charge of \$1,100.00	Actual costs or a minimum charge of \$1,119	n/a	Actual costs or a minimum charge of \$1,119	19.00	V
Chlorination	line	\$400.00	\$407.00	n/a	\$407.00	7.00	V

Operations and Maintenance

Hydrant Flow Tests	test	\$280.00	\$285.00	+	\$322.05	5.00	V
Additional Hydrants	hydrant	\$140.00	\$142.00	+	\$160.46	2.00	V

Watermain Tapping Fees (0 mm to 300 mm)

Regular Hours 7:00 am - 4:00 pm	tap	\$550.00	\$560.00	n/a	\$560.00	10.00	V
Work beyond four hours	hour	\$140.00	\$142.00	n/a	\$142.00	2.00	V
After Regular Hours & Saturdays	tap	\$775.00	\$789.00	n/a	\$789.00	14.00	V
Work beyond four hours	hour	\$195.00	\$198.00	n/a	\$198.00	3.00	V
Sundays & Holidays	tap	\$1,000.00	\$1,018.00	n/a	\$1,018.00	18.00	V
Work beyond four hours	hour	\$250.00	\$254.00	n/a	\$254.00	4.00	V

Hydrant Permits

Application Fee	per application	\$250.00	\$254.00	+	\$287.02	4.00	V
Moving of Backflow & Meter	per day	\$150.00	\$153.00	+	\$172.89	3.00	V

Unauthorized Water Usage

Unauthorized Use of Hydrant without Permit	hydrant	\$575.00 plus cost of labour and water flushed to maintain water quality	\$585 plus cost of labour and water flushed to maintain water quality	n/a	\$585 plus cost of labour and water flushed to maintain water quality	\$10.00 plus cost of labour and water flushed to maintain water quality	V
Unauthorized Valving	valve	\$575.00 plus cost of labour and water flushed to maintain water quality	\$585 plus cost of labour and water flushed to maintain water quality	n/a	\$585 plus cost of labour and water flushed to maintain water quality	\$10.00 plus cost of labour and water flushed to maintain water quality	V

Turn-off or Turn-on for Collection

(extended hours - Monday-Friday, 8:30 am - 9:00 pm)

Service Rep Property Visit (no turn off)	Rep Visit	\$45.00	\$0.00	n/a	\$0.00	-45.00	VII
Final Notice of Disconnection for Overdue Account	final notice letter	\$26.00	\$0.00	n/a	\$0.00	-26.00	VII

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Description of Service/Activity for which the Fee or Charge is being imposed	Service Unit	2020 Current Fee	2021 Proposed Fee	HST (+ or n/a)	2021 Proposed Fees inclusive of applicable taxes	Variance 2020 vs 2021	Key (Type of Change)
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Metering and Installation

Replacement Charges - Damaged Equipment

Standard Residential Service Size	equipment	\$78.54 + materials	\$79.90 + materials	n/a	\$79.90 + materials	1.36 + materials	V
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Customer-Requested Meter Removal/Re-Installation

(including required turn-on/off, regular hours - Monday-Friday, 8:30 am - 4:30 pm)

Standard Residential Service Size (regular hours)	removal	\$78.54 + materials	\$79.90 + materials	n/a	\$79.90 + materials	1.36 + materials	V
Standard Residential Service Size (after hours)	removal	\$117.82	\$119.85	n/a	\$119.85	2.03	V

Meter Installation Charges Sub-Divisions and Flat Rate

Meter Size, 16mm x 19mm	meter	\$483.00	\$549.49	n/a	\$549.49	66.49	VI
Meter Size, 19mm	meter	\$531.00	\$573.32	n/a	\$573.32	42.32	VI
Meter Size, 25mm	meter	\$588.00	\$631.72	n/a	\$631.72	43.72	VI

Meter Installation Charges Industrial, Commercial, Institutional

(38mm and greater are applicant installed)

Meter Size, 16mm x 19mm	meter	\$515.00	\$522.00	n/a	\$522.00	7.00	V
Meter Size, 19mm	meter	\$569.00	\$574.00	n/a	\$574.00	5.00	V
Meter Size, 25mm	meter	\$666.00	\$675.00	n/a	\$675.00	9.00	V
Meter Size, 38mm	meter	\$1,235.00	\$1,237.00	n/a	\$1,237.00	2.00	V
Meter Size, 50mm	meter	\$1,388.00	\$1,408.00	n/a	\$1,408.00	20.00	V
Meter Size, 75mm Tru-Flo	meter	\$4,798.00	\$4,861.00	n/a	\$4,861.00	63.00	V
Meter Size, 100mm Tru-Flo	meter	\$6,206.00	\$6,294.00	n/a	\$6,294.00	88.00	V
Meter Size, 150mm Tru-Flo	meter	\$12,076.00	\$13,847.00	n/a	\$13,847.00	1,771.00	V
Meter Size, 150mm Protectus Fireline and Domestic use	meter	\$12,110.00	\$12,297.00	n/a	\$12,297.00	187.00	V
Meter Size, 200mm Protectus Fireline and Domestic use	meter	\$15,756.00	\$16,005.00	n/a	\$16,005.00	249.00	V
Meter Size, 250mm Protectus Fireline and Domestic use	meter	\$20,999.00	\$21,337.00	n/a	\$21,337.00	338.00	V

Frozen & Damaged Meters

All charges are pro-rated charges based on the remaining life of the meter

Meter Size, 16 mm & 16mm X 19mm	meter	\$172.16 down to \$9.06	\$173.90 down to \$9.15	+	\$173.90 down to \$9.15 + HST	\$1.74 down to \$0.09	V
Meter Size, 19mm	meter	\$215.37 down to \$11.34	\$217.11 down to \$11.43	+	\$217.11 down to \$11.43 + HST	\$1.74 down to \$0.09	V
Meter Size, 25mm	meter	\$267.53 down to \$14.08	\$269.28 down to \$14.17	+	\$269.28 down to \$14.17 + HST	\$1.75 down to \$0.09	V
Meter Size, 38mm	meter	\$640.30 down to \$33.70	\$644.97 down to \$33.95	+	\$644.97 down to \$33.95 + HST	\$4.67 down to \$0.25	V
Meter Size, 50mm	meter	\$781.25 down to \$41.12	\$785.93 down to \$41.36	+	\$785.93 down to \$41.36 + HST	\$4.68 down to \$0.24	V
Meter Size, 75mm Tru-Flo	meter	\$3,330.31 down to \$175.28	\$3,337.71 down to \$175.67	+	\$3,337.71 down to \$175.67 + HST	\$7.40 down to \$0.39	V
Meter Size, 100mm Tru-Flo	meter	\$4,444.02 down to \$233.90	\$4,451.42 down to \$234.29	+	\$4,451.42 down to \$234.29 + HST	\$7.40 down to \$0.39	V
Meter Size, 150mm Tru-Flo	meter	\$8,656.58 down to \$455.61	\$8,784.17 down to \$462.32	+	\$8,784.17 down to \$462.32 + HST	\$127.59 down to \$6.71	V
Meter Size, 150mm Protectus	meter	\$13,263.05 down to \$698.06	\$13,440.08 down to \$707.37	+	\$13,440.08 down to \$707.37 + HST	\$177.03 down to \$9.31	V
Meter Size, 200mm Protectus	meter	\$17,214.97 down to \$906.05	\$17,458.92 down to \$918.89	+	\$17,458.92 down to \$918.89 + HST	\$243.95 down to \$12.84	V
Meter Size, 250mm Protectus	meter	\$22,408.33 down to \$1,179.39	\$22,743.17 down to \$1,197.01	+	\$22,743.17 down to \$1,197.01 + HST	\$334.84 down to \$17.62	V

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Description of Service/Activity for which the Fee or Charge is being imposed	Service Unit	2020 Current Fee	2021 Proposed Fee	HST (+ or n/a)	2021 Proposed Fees inclusive of applicable taxes	Variance 2020 vs 2021	Key (Type of Change)
Upgrading and Downgrading							
Meter Size, 16mm X 19mm	meter	\$309.68	\$311.63	+	\$352.14	1.95	V
Meter Size, 19mm	meter	\$355.16	\$357.11	+	\$403.53	1.95	V
Meter Size, 25mm	meter	\$416.91	\$418.86	+	\$473.31	1.95	V
Meter Size, 38mm	meter	\$895.36	\$900.66	+	\$1,017.75	5.30	V
Meter Size, 50mm	meter	\$1,040.88	\$1,046.32	+	\$1,182.34	5.44	V
Meter Size, 75mm Tru-Flo	meter	\$4,400.00	\$4,408.61	+	\$4,981.73	8.61	V
Meter Size, 100mm Tru-Flo	meter	\$5,800.52	\$5,809.12	+	\$6,564.31	8.60	V
Meter Size, 150mm Tru-Flo	meter	\$11,550.51	\$12,082.92	+	\$13,653.70	532.41	V
Meter Size, 150mm Protectus Fireline and Domestic use	meter	\$11,352.93	\$11,649.01	+	\$13,163.38	296.08	V
Meter Size, 200mm Protectus Fireline and Domestic use	meter	\$14,868.17	\$15,226.11	+	\$17,205.50	357.94	V
Meter Size, 250mm Protectus Fireline and Domestic use	meter	\$20,228.03	\$20,546.22	+	\$23,217.23	318.19	V

Meter Test Request***

A. Meter is removed and sent to third party for testing for Volumetric and Odometer Tests

Meter Size, 16mm X 19mm	meter	\$276.00	\$278.03	n/a	\$278.03	2.03	V
Meter Size, 19mm	meter	\$276.00	\$278.03	n/a	\$278.03	2.03	V
Meter Size, 25mm	meter	\$276.00	\$278.03	n/a	\$278.03	2.03	V
Meter Size, 38mm	meter	\$383.00	\$387.00	n/a	\$387.00	4.00	V
Meter Size, 50mm	meter	\$383.00	\$387.06	n/a	\$387.06	4.06	V

B. Field tests costs only for meters greater than 25 mm which have test fees and only test for volumetric results Own Forces

Meter Size, 38mm	meter	\$280.00	\$281.37	n/a	\$281.37	1.37	V
Meter Size, 50mm	meter	\$280.00	\$281.37	n/a	\$281.37	1.37	V
Meter Size, 75mm	meter	\$335.00	\$337.65	n/a	\$337.65	2.65	V
Meter Size, 100mm	meter	\$335.00	\$337.65	n/a	\$337.65	2.65	V
Meter Size, 150mm	meter	\$335.00	\$337.65	n/a	\$337.65	2.65	V

***Note - All meters greater than 25 mm will be tested on site by Peel staff and repairs will be completed to ensure meter accuracy

C. Third Party Field Test

Meter Size 75 mm to 150 mm	meter	\$614.00	\$620.00	n/a	\$620.00	6.00	V
Meter Size 100 mm to 250 mm Protectus	meter	\$614.00	\$620.00	n/a	\$620.00	6.00	V

D. Third Party volumetric tests only at Atlantic Liquid Meters

Meter Size, 16mm x 19mm	meter	\$204.00	\$208.16	n/a	\$208.16	4.16	V
Meter Size, 19mm	meter	\$204.00	\$208.16	n/a	\$208.16	4.16	V
Meter Size, 25mm	meter	\$204.00	\$208.16	n/a	\$208.16	4.16	V
Meter Size, 38mm	meter	\$248.00	\$250.75	n/a	\$250.75	2.75	V
Meter Size, 50mm	meter	\$248.00	\$250.75	n/a	\$250.75	2.75	V

***The Commissioner of Public Works is authorized to exempt property owners from the payment of fees in respect of a water meter test request in circumstances where it is determined that the water meter has been found to be over-registering.

Administrative Fee to recover Connection Fees not paid prior to installation

Administrative Fee	invoicing	\$99.00	\$99.02	+	\$111.89	0.02	V
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Comprehensive Watermain Drawings*****

Engineering Drawings (on paper) 2ft x 3ft	drawing	\$15.00	\$0.00	+	\$0.00	-15.00	X
Engineering Drawings (11 x 17)	map	\$8.00	\$0.00	+	\$0.00	-8.00	X
Site Plans	Per report	\$35.00	\$0.00	+	\$0.00	-35.00	X
Connection Files	Per report	\$35.00	\$0.00	+	\$0.00	-35.00	X
CCTV Reports	Per report	\$15.00	\$0.00	+	\$0.00	-15.00	X
Service Ties including asset attributes and sketch/image if available	Per report	\$15.00	\$0.00	+	\$0.00	-15.00	X
Sanitary Drainage / Design sheets	Per report	\$15.00	\$0.00	+	\$0.00	-15.00	X
Expedited Service (same day)	Per report	\$50.00	\$0.00	+	\$0.00	-50.00	X
Field Mobile Viewer	Per report	\$20.00	\$0.00	+	\$0.00	-20.00	X

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Custom GIS Plots	linear foot	\$90.00 per linear foot with a \$450.00 minimum per request	\$0.00	+	\$0.00	-90.00 per linear foot with a -450.00 minimum per request	VII

****Maximum fee for all Comprehensive Watermain drawings requested simultaneously is \$50 plus tax per request

PART 4: PUBLIC WORKS

Wastewater

TV Inspections

Residential	call	\$500.00	\$509.00	n/a	\$509.00	9.00	V
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Emergency Sewer Back-Up Charges

Residential	call	\$500.00	\$509.00	n/a	\$509.00	9.00	V
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Environmental Control Fees

Labour (2 person crew) incl. Overtime	hour	\$175.00	\$178.00	+	\$201.14	3.00	V
Application Fee - Wastewater Charge Appeal	each	\$102.90	\$105.00	+	\$118.65	2.10	V
Application Fee - Hauled Sewage	each	\$102.90	\$105.00	+	\$118.65	2.10	V
Late Application Fee - Wastewater Charge Appeal Reports	each	\$50.00	\$51.00	+	\$57.63	1.00	V
Sampling Baskets	per basket	\$200.00	\$204.00	+	\$230.52	4.00	V
Biochemical Oxygen Demand	analysis	\$28.97	\$29.00	n/a	\$29.00	0.03	V
Oil & Grease	analysis	\$68.70	\$70.00	n/a	\$70.00	1.30	V
TKN Analysis	analysis	\$26.75	\$27.00	n/a	\$27.00	0.25	V
Backflow Prevention Assembly Survey Review	analysis	\$50.00	\$51.00	n/a	\$51.00	1.00	V
Annual Report Review	analysis	\$50.00	\$51.00	n/a	\$51.00	1.00	V
Environmental Information Requests	address	\$100.00	\$102.00	n/a	\$102.00	2.00	V

PART 4: PUBLIC WORKS

Roads and Transportation

Traffic Development/Administration Fees (Traffic Development)

Site Plan Review/Development Applications/ Engineering & Inspection Fees - % estimated cost of Regional work (this fee is applicable until June 30, 2021)	cost of work	7% or minimum charge of \$1,724.40	7% or minimum charge of \$1,724.40	n/a	7% or minimum charge of \$1,724.40	\$0.00	
Site Plan Review/Development Applications/ Engineering & Inspection Fees - % estimated cost of Regional work (this fee is applicable commencing Jul 1, 2021)	cost of work	7% or minimum charge of \$1,724.40	8.91% or minimum charge of \$1724.40	n/a	8.91% or minimum charge of \$1724.40	1.91% or minimum charge of \$1724.40	VI
Access/servicing Compliance letters (this fee is applicable until June 30, 2021)	letter	\$308.23	\$308.23	n/a	\$308.23	0.00	
Access/servicing Compliance letters (this fee is applicable commencing Jul 1, 2021)	letter	\$308.23	\$988.00	n/a	\$988.00	679.77	VI
Temporary Access Fee (this fee is applicable until June 30, 2021)	permit	\$333.88	\$333.88	n/a	\$333.88	0.00	
Temporary Access Fee (this fee is applicable commencing Jul 1, 2021)	permit	\$333.88	\$1,137.00	n/a	\$1,137.00	803.12	VI

Roads Fees

Road Occupancy Permit+++ (this fee is applicable until June 30, 2021)†	permit	\$450.00	\$450.00	n/a	\$450.00	0.00	
Road Occupancy Permit - Standard Works/Maintenance (this fee is applicable effective Jul 1, 2021)	permit	\$450.00	\$450.00	n/a	\$450.00	0.00	
Road Occupancy Permit - Development Related (this fee is applicable effective Jul 1, 2021)	permit	N/A	\$980.00	n/a	\$980.00	980.00	III

+++2020 By-Law: "Road Occupancy"

+++2021 Proposed By-Law: "Road Occupancy Permit (this fee is applicable until June 30, 2021)"

†Note: Effective July 1, 2021, this fee will be split into two fees: Road Occupancy Permits determined by staff to be related to standard works and maintenance will continue to be subject to a \$450 fee, while Road Occupancy Permits determined by staff to be related to development applications that have associated works in the

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PART 4: PUBLIC WORKS

Land Use Planning

Development Planning

Application to Amend the Regional Official Plan

Application Requiring Full Circulation (this fee is applicable until June 30, 2021)	application	\$20,000.00	\$20,000.00	n/a	\$20,000.00	0.00	
Application Requiring Full Circulation (this fee is applicable commencing Jul 1, 2021)	application	\$20,000.00	\$21,050.00	n/a	\$21,050.00	1,050.00	VI

Sub-Delegated Plans Process & Commenting - Mississauga/Brampton/Caledon

Plans of Condominium (this fee is applicable until June 30, 2021)	plan	\$3,000.00	\$3,000.00	n/a	\$3,000.00	0.00	
Plans of Condominium (this fee is applicable commencing Jul 1, 2021)	plan	\$3,000.00	\$3,350.00	n/a	\$3,350.00	350.00	VI
Review of Area Municipal Plan Amendments (Section 17 only)*****	application++++	\$12,000.00	\$9,000.00	n/a	\$9,000.00	-3,000.00	XIII
Secondary Plan Amendment	application	\$0.00	\$7,400.00	n/a	\$7,400.00	7,400.00	I
Agreement Review and Execution (this fee is applicable until June 30, 2021)	agreement	\$2,000.00	\$2,000.00	n/a	\$2,000.00	0.00	
Agreement Review and Execution (this fee is applicable commencing Jul 1, 2021)	agreement	\$2,000.00	\$2,100.00	n/a	\$2,100.00	100.00	VI
Major Site Plan Application (this fee applicable until June 30, 2021)	application	\$1,000.00	\$1,000.00	n/a	\$1,000.00	0.00	
Minor Site Plan Application (this fee applicable until June 30, 2021)	application	\$500.00	\$500.00	n/a	\$500.00	0.00	
Full Site Plan Application (this fee applicable commencing Jul 1, 2021)##	application	N/A	\$2,050.00	n/a	\$2,050.00	2,050.00	I
Scoped Site Plan Application (this fee applicable commencing Jul 1, 2021)##	application	N/A	\$1,100.00	n/a	\$1,100.00	1,100.00	I
Limited Site Plan Application (no fee, applicable commencing Jul 1, 2021)##	application	N/A	no charge	n/a	no charge	0.00	I
Consent to Sever (this fee is applicable commencing Jul 1, 2021)	application	N/A	\$700.00	n/a	\$700.00	\$700.00	I
Zoning By-Law Amendment (this fee is applicable commencing Jul 1, 2021)	application	N/A	\$2,350.00	n/a	\$2,350.00	\$2,350.00	I

*****Note: There is no charge for the review of an application made under Section 26 of the Planning Act

++++2020 By-Law: "Review"

++++2021 Proposed By-Law: "Application"

Note: This three-tiered fee structure will be applicable commencing July 1, 2021.

Appeal

*****Appeal where staff are not required to attend LPAT hearing++++	approval	Actual Costs	Actual Costs	n/a	Actual Costs	0.00	
*****Appeal where staff are required to attend LPAT hearing++++	approval	Actual Costs	Actual Costs	n/a	Actual Costs	0.00	

++++2020 By-Law: "Appeal where staff are not required to attend OMB hearing"

++++2021 Proposed By-Law: "Appeal where staff are not required to attend LPAT hearing"

++++2020 By-Law: "Appeal where staff are required to attend OMB hearing"

++++2021 Proposed By-Law: "Appeal where staff are required to attend LPAT hearing"

*****Note: OMB (Ontario Municipal Board) is now LPAT (Local Planning Appeal Tribunal)

Planning Publications

Waste Collection, Design Standards Manual for New Developments	copy	\$3.00	\$0.00	+	\$0.00	-3.00	VII
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2021 CAPITAL AND OPERATING BUDGET

Appendix II

Summary VIII

Description of Service/Activity for which the Fee or Charge is being imposed	Service Unit	2020 Current Fee	2021 Proposed Fee	HST (+ or n/a)	2021 Proposed Fees inclusive of applicable taxes	Variance 2020 vs 2021	Key (Type of Change)
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Retail Business Holidays Act - Tourism Exemption Applications - Establishments in Mississauga/Brampton/Caledon

Processing	application	\$1,500.00	\$0.00	n/a	\$0.00	-1,500.00	VII
Public Notice	application	Actual Costs	\$0.00	n/a	\$0.00	(Actual Costs)	VII

Development Engineering Review Fees

MOE processing, review and administration fee (Wastewater and/or Storm Water and/or Storm Sewer)††††††	cost of work	\$1,125.00 (non-refundable)	\$1,125.00 (non-refundable)	n/a	\$1,125.00 (non-refundable)	0.00	
Cost for Updating as Constructed Information - SUBDIVISIONS (Per Program - Water and Wastewater)	per KM of pipe	\$750.00 or a minimum charge of \$459.68	\$825.00 or a minimum charge of \$505.65	+	\$825.00 or a minimum charge of \$505.65 + HST	\$75.00 or a minimum charge of \$45.97	V
Cost for Updating as Constructed Information - RESIDENTIAL (Per Program - Water and Wastewater)	each	\$45.00	\$50.00	+	\$56.50	5.00	V
Cost for Updating as Constructed Information - ICI (Per Program - Water and Wastewater)	each	\$66.00	\$73.00	+	\$82.49	7.00	V

††††††The fee is subject to change based on Ministry's fee changes

Regional Planning Division & Growth Management

Regional Official Plan - current Office Consolidation	copy	\$88.00	\$91.00	+	\$102.83	3.00	VI
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PART 5: HEALTH SERVICES

Adult Day

Seniors Day Program Fees*****	day	\$23.50	\$24.00	n/a	\$24.00	0.50	V
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*****The fees for the Senior Day Program are needs tested at the request of the client, and approved by the Administrator.

PART 5: HEALTH SERVICES

Long Term Care

Guest Meals Fees	meal	\$7.94	\$8.36	+	\$9.45	0.42	V
Meals on Wheels	meal	\$7.52	\$7.75	n/a	\$7.75	0.23	V

PART 6: PEEL REGIONAL POLICE

Human Resources

Personnel File Copy	copy	\$183.00	\$0.00	n/a	\$0.00	-183.00	XII
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Communications Centre

Audio File	compact disc	\$59.30	\$0.00	n/a	\$0.00	-59.30	XII
False Alarm Attendance	per occurrence	\$173.00	\$0.00	+	\$195.49	-173.00	XII

Records Search Unit

Police Vulnerable Sector Check	request	\$35.00	\$0.00	n/a	\$0.00	-35.00	XII
Police Information Check	request	\$35.00	\$0.00	n/a	\$0.00	-35.00	XII
Additional Certified Copies - Criminal Records Certificate	request	\$5.00	\$0.00	n/a	\$0.00	-5.00	XII
Records Suspensions	request	\$92.00	\$0.00	n/a	\$0.00	-92.00	XII

Customer Services Unit

Motor Vehicle Accident Notes	request	\$151.00	\$0.00	n/a	\$0.00	-151.00	XII
Motor Vehicle Collision Search/Report	request	\$40.00	\$0.00	n/a	\$0.00	-40.00	XII
Occurrence Report	report	\$30.00	\$0.00	n/a	\$0.00	-30.00	XII

Forensic Identification

Fingerprints (price per person)	prints	\$27.00	\$0.00	n/a	\$0.00	-27.00	XII
Additional Fingerprints	prints	\$4.00	\$0.00	n/a	\$0.00	-4.00	XII

2021 CAPITAL AND OPERATING BUDGET

Appendix II

Summary VIII

Description of Service/Activity for which the Fee or Charge is being imposed	Service Unit	2020 Current Fee	2021 Proposed Fee	HST (+ or n/a)	2021 Proposed Fees inclusive of applicable taxes	Variance 2020 vs 2021	Key (Type of Change)
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Photographs

Photograph Enlargement	per photo	\$65.00	\$0.00	n/a	\$0.00	-65.00	XII
Additional Photograph Enlargement	per photo	\$11.00	\$0.00	n/a	\$0.00	-11.00	XII
Contact Sheet (Photograph Proofs)	sheet	\$95.00	\$0.00	n/a	\$0.00	-95.00	XII

Major Collision Bureau

Survey Data Report	per diagram and efile	\$140.00	\$0.00	+	\$0.00	-140.00	XII
Final Technical Collision Report	per report	\$193.00	\$0.00	+	\$0.00	-193.00	XII
Collision Investigator Notes (with field sketch)	all officer's notes per collision	\$345.00	\$0.00	+	\$0.00	-345.00	XII
Event Data Recorder	per recording	\$140.00	\$0.00	+	\$0.00	-140.00	XII
Visual Statement Drawing	per analysis	\$145.00	\$0.00	+	\$0.00	-145.00	XII

Division Operations

PRP Vehicle Recovery	per hour	\$36.00	\$0.00	+	\$0.00	-36.00	XII
Recording of Interview Statements - Crown's Disclosure Copy	dvd	\$3.85	\$0.00	n/a	\$0.00	-3.85	XII
Recording of Interview Statements - Additional Crown's Disclosure Copy	dvd	\$14.60	\$0.00	n/a	\$0.00	-14.60	XII
Recording of Interview Statements - Additional Copy Defence	dvd	\$42.75	\$0.00	n/a	\$0.00	-42.75	XII
Digital Recording Cells - Crown copy	dvd	\$10.75	\$0.00	n/a	\$0.00	-10.75	XII
Digital Recording Cells - Additional Copy	dvd	\$17.20	\$0.00	n/a	\$0.00	-17.20	XII
Digital Recording Cells - Additional Copy Defence	dvd	\$44.95	\$0.00	n/a	\$0.00	-44.95	XII

Paid Duties- Rate per Officer Revenue

Administration Fee	paid duty	15.00%	0.00%	+	15% plus HST	-15.00%	XII
WSIB Recovery	paid duty	0.39%	0.00%	+	0.39% plus HST	-0.39%	XII
Employee Health Tax Recovery	paid duty	1.95%	0.00%	+	1.95% plus HST	-1.95%	XII

2021 Waste Management System Fees By-law

Effective date: all rates set out below are effective for all accounts rendered on or after the day this by-law comes into effect.

Description	Service Unit	2020 Current Fee	2021 Proposed Fee	Variance 2020 vs 2021
Community Recycling Centre Drop-off (over 50 kg)	per kilogram (kg) (per tonne = 1000 kg)	\$0.118 (\$118 per tonne)	\$0.12 (\$120 per tonne)	0.002 (\$2 per tonne)
Residential Yard Waste (Bolton CRC)	per kilogram (kg)	\$0.118	\$0.120	\$0.002
Residential Yard Waste (Caledon CRC)	per kilogram (kg) with 150kg free	\$0.118	\$0.120	\$0.002

SUMMARY IX

2021 Sewer Surcharge Rate and Sewer Waste Disposal Charge By-law

SCHEDULE A

Sewer Surcharge Rate and Sewer Waste Disposal Charge

The Sewer Surcharge Rate and Sewer Waste Disposal Charge set out below are effective for all accounts rendered on or after the day this by-law comes into effect.

1. Qualitative Sanitary Sewer Surcharge Rate: \$374.00 per 1,000 cubic meters.

2. Sewer Waste Disposal Charge: \$14.44 per 1,000 gallons.

SUMMARY IX

2021 Wastewater System Fees and Charges (Sewer Charge Rates) By-law

SCHEDULE A

The Wastewater System Fees and Charges (Sewer Charge Rates) set out below are effective for all accounts rendered on or after April 1, 2021.

Metered Consumption

Each metered service shall be billed separately. The metered rates shall be as follows:

- (a) \$5.84 per thousand Imperial gallons, and
- (b) \$1.2849 per cubic metre (m³)

Unmetered Consumption

A flat rate of \$14.53 per month for consumers whose water consumption is unmetered.

2021 Water Consumption Fees and Charges By-law

SCHEDULE A

The Water Consumption Fees and Charges rates set out below are effective for all accounts rendered on or after April 1, 2021.

Metered Consumption

Each metered service shall be billed separately. The metered rates shall be as follows:

- (a) \$7.67 per thousand Imperial gallons, and
- (b) \$1.6863 per cubic metre (m³)

Unmetered Consumption

A flat rate of \$21.30 per month for consumers whose water consumption is unmetered.

2021 CAPITAL AND OPERATING BUDGET

Appendix II

SUMMARY IX

2021 Waste Management System Fees By-law

Effective date: all rates set out below are effective for all accounts rendered on or after the day this by-law comes into effect.

	Description	Service Unit	2021 Fee
1	Community Recycling Centre Minimum Drop-off (50 kg or less)	per drop off	\$6.00
2	Community Recycling Centre Drop-off (over 50 kg)	per kilogram (kg) (per tonne = 1000 kg)	\$0.12 (\$120 per tonne)
3	Community Recycling Centre Drop-Off Fee (scales non-operational) - Car, Mini Van and Pick-up Truck	per drop off	\$6.00
4	Community Recycling Centre Drop-Off Fee (scales non-operational) - Car, Mini Van and Pick-up Truck with Trailer	per drop off	\$12.00
5	Community Recycling Centre Drop-Off Fee (scales non-operational) - Cube Van, Stake Truck, or Larger Vehicle	per drop off†	\$18.00
6a	Residential Yard Waste (Bolton CRC)	per kilogram (kg)	\$0.120
6b	Residential Yard Waste (Caledon CRC)	per kilogram (kg) with 150kg free	\$0.120
7	Community Recycling Centre Drop-off Fee: -Household Hazardous Waste -Reusable Goods -Dedicated Loads of Blue Items -Dedicated Loads of Waste Electrical and Electronic Equipment	if deemed acceptable	No Charge
8	Business Hazardous Waste System Fees		
	145B Latex Paint	4 Litre Can	No Charge
	145B Latex Paint (20L pail)	20 litre Pail	No Charge
	145B Alkyd Paint	4 Litre Can	No Charge
	145 B Alkyd Paint (20L Pail)	20 litre Pail	No Charge
	148A Acids	Litre	\$1.00
	148A Caustics	Litre	\$1.00
	148A Dry Cell Batteriees	Kg	No Charge
	148A Rechargeable Batteries	Kg	No Charge
	148A Oxidizers	Litre	\$1.75
	213I Bulk Thinners	Litre	\$0.75
	221 Bulk Fuel	Litre	\$0.75
	263A Organic Peroxides	Kg	\$41.37
	231L Latex Tars	20 litre Pail	No Charge
	263A Misc Flammable	4 Litre Can	No Charge
	263A Misc Flammable	20 litre Pail	No Charge
	242A Pesticides	Litre	No Charge
	261A Pharmaceuticals	Kg	\$0.65
	312P Syringes in Biohazard Containers	Kg	\$8.03
	146T Fluorescent light bulbs	Foot	\$0.14
	146T Compact Fluorescent Bulbs	Bulb	\$0.46
	331I Fire Extinguishers	Cylinder	\$3.11
	252L Motor Oil	Litre	No Charge
	Oil Filters	Filter	No Charge
	212L Glycol	Litre	No Charge
	331I Aerosols	Container	No Charge
	331I All Sizes Propane	Cylinder	No Charge
	331I All sizes Non-Flam Gas Cylinders	Cylinder	No Charge
	331I All Sizes Flam Gas Cylinders	Cylinder	No Charge
	Automotive Batteries	Battery	No Charge
	Caustic Pail	20 litre Pail	\$7.25
	Grease	20 litre Pail	\$7.25
	Water Reactives	kg	\$41.37
	Waste Vegetable Oil	Litre	No Charge
	Adminstrative Fee for Invoicing	per invoice	\$35.00