

Date: May 25, 2020

Originator's files:

To: Mayor and Members of Council

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

Meeting date:  
June 24, 2020

## Subject

**Annual Treasurer's Statement Report: Summary of Activity in 2019**

## Recommendation

1. That the report dated May 25, 2020, entitled "Annual Treasurer's Statement Report: Summary of Activity in 2019" from the Commissioner of Corporate Services and Chief Financial Officer, required by the *Development Charges Act, 1997* and *Planning Act*, be received for information.
2. That Council endorse that the "Annual Treasurer's Statement Report: Summary of Activity in 2019" complies with the reporting requirements of the *Development Charges Act, 1997* and the *Planning Act*.
3. That the City of Mississauga's "Annual Treasurer's Statement Report: Summary of Activity in 2019" be made available to the public on the City of Mississauga's website.

## Report Highlights

- Legislative requirements in the *Development Charges Act (DC Act)* and the *Planning Act* require the Treasurer of the municipality to provide Council with a financial statement each year for the Development Charges (DC), Bonus Density (Section 37) and the Cash-in-Lieu (CIL) of Parkland reserve funds and a listing of DC/Lot Levy credits.
- The Treasurer's Annual Statement summarizes the financial activities related to those reserve funds and DC/Lot Levy credits for the 2019 fiscal year.
- The DC reserve fund opening balance for 2019 was \$87.9 million. The City collected \$70.3 million in DC revenue and funded \$36 million in capital projects for growth-related capital assets. Refunds related to the 2014 DC appeal were issued in the amount of \$27.5 million. The closing balance was \$103.6 million at the end of 2019.
- The CIL-Parkland reserve fund opening balance for 2019 was \$104.0 million. The City collected \$29.2 million in CIL-Parkland revenue during 2019 and funded capital assets of \$15.7 million in 2019. The closing balance of the CIL-Parkland reserve fund after all

transactions was \$122.3 million.

- The Bonus Density (Section 37) reserve fund had an opening balance of \$2.2 million in 2019 and no amount was received through Section 37 agreements during the year. The amount of funded capital assets in 2019 was \$0.3 million. The closing balance at the end of 2019 was \$2 million.
- This report is compliant with both the *DC Act* and the *Planning Act*.

## Background

The *Development Charges Act, 1997 (DC Act)* section 43(1), (2) and the *Planning Act* section 37(7), (8) and section 42(17), (18) require the Treasurer of the municipality to provide Council with an annual financial statement for activities related to its DC, Bonus Density (Section 37) and Cash-in-lieu (CIL) of Parkland Reserve Funds and DC/Lot Levy credits.

## Comments

This report has been prepared to comply with the legislative requirement of the *DC Act* and the *Planning Act*. A summary of reserve fund activities during 2018 and 2019 is contained within the body of this report for Council's information. The report appendices have been prepared to comply with the reporting requirements as contained in each of the Acts.

The Statement of Compliance found in Appendix 6 is a legislative requirement that came into effect on January 1, 2016. This statement requires the municipal Treasurer to indicate that no additional levies have been collected by the City beyond those allowed under existing legislation acts.

### **Development Charges (DC) Reserve Fund Activity**

Table 1 summarizes DC Reserve Fund activity. A significant amount of development occurred during 2019. DC revenue of \$70.3 million was received in 2019. This is \$8.6 million more than the \$61.7 million collected in 2018. Interest earned is \$2.0 million more in 2019 than in 2018, due to the higher balance in 2019.

The allocation of DC revenue to growth-related capital projects in 2019 was \$36.0 million, an increase of \$7.6 million from the 2018 DC allocations to capital projects. About 54% of the \$36 million was for road and road-related infrastructure projects and 34% was for recreation and park development projects. A large transfer to Revenue and Refunds of \$27.6 million is attributed to refunds issued as a result of the 2014 Development Charges By-law appeal settlements.

**Table 1. DC Reserve Fund Activity**

<b>DC Reserve Fund Activity</b>	<b>2019 \$(millions)</b>	<b>2018 \$(millions)</b>	<b>Difference \$(millions)</b>
<b>Opening Balance</b>	<b>\$87.9</b>	<b>\$40.1</b>	<b>\$47.8</b>
Add: DC Revenues	\$70.3	\$61.7	\$8.6
Interest Income and Other	\$3.8	\$1.8	\$2.0
<b>Total Revenues</b>	<b>\$74.1</b>	<b>\$63.5</b>	<b>\$10.6</b>
Less:			
DC Funds Transferred to Capital Projects	\$36.0	\$28.4	\$7.6
DC Funds Returned from Capital Projects	(\$5.1)	(\$12.8)	\$7.7
Transfers to Revenue and Refunds	\$27.6	\$0.2	\$27.4
<b>Total Expenditures</b>	<b>\$58.5</b>	<b>\$15.8</b>	<b>\$42.7</b>
<b>Closing Balance</b>	<b>\$103.6</b>	<b>\$87.9</b>	<b>\$15.7</b>

A list of all DC Reserve Funds, including descriptions, can be found in Appendix 1, and 2019 activity for each DC Reserve Fund can be found in Appendix 2.

### **CIL-Parkland Reserve Fund Activity**

As summarized in Table 2, the collection of CIL-Parkland revenues in 2019 increased by \$5.9 million from 2018. The total capital expenditures for eligible expenses such as land acquisition, building renovation and equipment repair and replacement was \$15.7 million in 2019 (\$7.6 million more than 2018). With additional interest, the closing fund balance shows an increase of \$18.3 million in 2019.

**Table 2. CIL-Parkland Reserve Fund Activity**

<b>CIL-Parkland Reserve Fund Activity</b>	<b>2019 \$(millions)</b>	<b>2018 \$(millions)</b>	<b>Difference \$(millions)</b>
<b>Opening Balance</b>	<b>\$104.0</b>	<b>\$71.0</b>	<b>\$33.0</b>
Add: CIL-Parkland Revenues	\$29.2	\$23.3	\$5.9
Interest Income and Other	\$4.8	\$16.0	(\$11.2)
<b>Total Revenues</b>	<b>\$34.0</b>	<b>\$39.3</b>	<b>(\$5.3)</b>
Less:			
CIL-Parkland Funds Transferred to Capital Projects	\$15.7	\$8.1	\$7.6
CIL-Parkland Funds Returned from Capital Projects	\$0.0	(\$1.8)	\$1.8
<b>Total Expenditures</b>	<b>\$15.7</b>	<b>\$6.3</b>	<b>\$9.4</b>
<b>Closing Balance</b>	<b>\$122.3</b>	<b>\$104.0</b>	<b>\$18.3</b>

A list of all capital projects financed by DC and CIL-Parkland can be found in Appendix 3.

### **Bonus Density (Section 37) Reserve Fund Activity**

The Bonus Density reserve fund was established with the approval of the 2012 Corporate Policy governing the collection of monies related to Section 37 of the *Planning Act*. The City did not collect community benefit contributions from development during 2019. A small allocation of \$0.3 million for capital expenditures was made from this reserve fund in 2019. The Bonus Zoning Reserve Fund had a closing balance of \$2 million at the end of 2019.

**Table 3 Bonus Zoning Reserve Fund Activity**

Bonus Zoning Reserve Fund Activity	2019 \$(millions)	2018 \$(millions)	Difference \$(millions)
<b>Opening Balance</b>	<b>\$2.2</b>	<b>\$1.6</b>	<b>\$0.6</b>
Add: Bonus Zoning Revenue	\$0.0	\$1.3	(\$1.3)
Interest Income and Other	\$0.1	\$0.1	\$0.0
<b>Total Revenues</b>	<b>\$0.1</b>	<b>\$1.4</b>	<b>(\$1.3)</b>
Less: Bonus Zoning Funds Transferred to Capital Projects	\$0.3	\$0.7	(\$0.4)
Bonus Zoning Funds Returned from Capital Projects	\$0.0	\$0.0	\$0.0
Transfers to Revenue and Refunds	\$0.1	\$0.0	\$0.1
<b>Total Expenditures</b>	<b>\$0.4</b>	<b>\$0.7</b>	<b>(\$0.3)</b>
<b>Closing Balance</b>	<b>\$2.0</b>	<b>\$2.2</b>	<b>(\$0.2)</b>

### **DC/Lot Levy Credit Activity**

The majority of lot levy credits are related to the road and storm services which were waived during the lot levy regime in the development agreements. These credits are redeemed when a building permit is issued. The value of each credit is calculated and this amount is transferred from the lot levy reserve funds to the development charge reserve funds to keep DC revenues whole. Appendix 4 summarizes the amount of lot levies held by the City. No credits were redeemed in 2019.

Developers are also entitled to DC credits if they construct infrastructure on behalf of the City. There was no DC credit activity during 2019, as shown in Appendix 5.

## **Financial Impact**

There are no immediate financial impacts as a result of the recommendations in this report.

## **Conclusion**

The Annual Treasurer's Statement is required by the *Development Charges Act, 1997* and the *Planning Act*. This report and its accompanying appendices have been prepared for Council's

information and to fulfill the legislative and regulatory reporting requirements of the Annual Treasurer's Statement. This statement will be made available to the public on the City's website following Council's approval of the recommendation.

## Attachments

- Appendix 1: 2019 DC Reserve Funds Description
- Appendix 2: 2019 DC Reserve Funds Continuity Schedule
- Appendix 3: 2019 Capital Projects Financed
- Appendix 4: 2019 Development Levy Credits Continuity Schedule
- Appendix 5: 2019 DC Credits Continuity Schedule
- Appendix 6: 2019 Statement of Compliance



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

Prepared by: Shahada Khan, Acting Manager, Development Financing & Reserve Management

## Development Charge Reserve Funds

Pursuant to the *Development Charges Act, 1997* S.O. 1997 c.27, as amended, monies collected under the Act shall be placed into a separate reserve account for the purpose of funding growth related capital costs for which the development charge was imposed under the Development Charges By-law 096-2019 or in previous Mississauga Development Charge By-laws.

Reserve funds were established for the following purpose:

<b>Development Related Studies - Non Discounted</b>	Funds are collected for related development charge background studies related to growth. This charge is collected from both the residential and non-residential sectors. This is not a discounted service, as per the legislation.
<b>Development Related Studies - Discounted</b>	Funds are collected for certain development planning studies related to growth. This charge is collected from both the residential and non-residential sectors. This service requires a 10% discount, as per the legislation.
<b>Fire</b>	Funds are collected for the capital construction requirements consistent with the Station Location Study as it relates to growth. This charge is collected from both the residential and non-residential sectors. This is not a discounted service, as per the legislation.
<b>General Government</b>	Funds are collected for the purpose of the animal control expansion as a result of residential growth. This charge is collected from both the residential and non-residential sectors. This service requires a 10% discount, as per the legislation.
<b>Library</b>	Funds are collected for the capital expenses related to growth as outlined in the Library Services Master Plan, which was endorsed by both Council and the Library Board. Development charges are collected from the residential sector only. This is a discounted service, as per the legislation.
<b>Living Art Centre Debt</b>	Funds collected for this service are used to retire a debt incurred for the construction of the Living Arts Centre in Mississauga. Development charges are collected from the residential sector only. This is not a discounted service, as per the legislation.
<b>Parking Services</b>	Funds collected for these services are to be used for the design and construction of parking services in the City of Mississauga. This charge is collected from both the residential and non-residential sectors. This service requires a 10% discount, as per the legislation.
<b>Public Works</b>	Funds are collected for the capital costs involved with Building and Fleet components of the Public Works Division of the Transportation and Works Department as these relate to growth. This charge is collected from both the residential and non-residential sectors. This is not a discounted service, as per the legislation.
<b>Recreation &amp; Parks Development</b>	Funds are collected for the purpose of capital requirements consistent with the Future Directions Plan servicing residential growth. Development charges are collected from the residential sector only. This service requires a 10% discount, as per the legislation.
<b>Roads and Related Infrastructure</b>	Funds are collected for constructing the transportation infrastructure in the City as this relates to development growth. This charge is collected from both the residential and non-residential sectors. This is not a discounted service, as per the legislation.

## Appendix 1

<b>Storm Water Management</b>	Funds collected for this service are to be used for items such as channelization, erosion control, Credit River Watershed erosion control, storm water management and water quality/quantity control. This charge is collected from both the residential and non-residential sectors, on a cost per hectare basis. This is not a discounted service, as per the legislation.
<b>Transit</b>	Funds are collected for the purpose of providing all transit services as they relate to growth. This charge is collected from both the residential and non-residential sectors. This is not a discounted service, as per the legislation.

**2019 Development Charge Reserve Funds, Bonus Zoning and Cash-in-Lieu of Parkland Continuity Schedule**

Fund Name	Balance January 1, 2019	Revenues					Capital Expenditures			Balance December 31, 2019
		From Revenue	Interest	From Developers	Other	Total Revenue	DCA / General Reserve Refunds	Transfers To/ (From) Capital <sup>1</sup>	Transfers To Revenue	
DCA- City Holding	0	0	0	251,935	0	251,935	251,936	0	0	(0)
DCA-General Government	(4,129,898)	0	(277,901)	510,994	0	233,093	0	90,000	0	(3,986,804)
DCA-Development Related Studies-Discounted	0	0	(2,942)	57,275	0	54,333	0	270,000	0	(215,667)
DCA-Development Related Studies-Non-Discount	0	0	1,590	197,463	0	199,053	0	0	0	199,053
DCA-Recreation and Parks Development	10,310,398	0	529,561	18,242,242	0	18,771,803	0	11,853,022	0	17,229,179
DCA-Recreation (Hershey)	0	0	35,222	(35,222)	0	0	0	0	0	0
DCA-Fire Services	(12,792,516)	0	(836,638)	2,350,621	0	1,513,983	0	0	0	(11,278,533)
DCA-Library	789,658	0	58,986	2,047,558	0	2,106,544	0	0	0	2,896,202
DCA-Transit	6,467,922	0	356,801	3,545,094	0	3,901,895	0	2,061,443	0	8,308,374
DCA-Roads and Related Infrastructure	30,685,876	0	1,495,491	32,796,318	0	34,291,809	11,738,490	14,899,744	0	38,339,451
DCA-Public Works	9,249,716	0	408,435	1,619,912	0	2,028,346	0	214,981	150,000	10,913,081
DCA-Parking	3,858,434	0	193,871	1,069,982	0	1,263,853	0	153,000	0	4,969,287
DCA-LAC	0	0	9,451	(9,451)	0	0	0	0	0	0
DCA-Storm Water	32,452,965	0	1,366,819	1,161,395	0	2,528,213	297,634	1,337,949	0	33,345,596
DC Appeal - Residential	7,564,738	0	338,058	4,713,615	0	5,051,673	11,196,417	0	0	1,419,994
DC Appeal - Industrial	2,241,295	0	88,821	1,140,320	0	1,229,141	2,672,767	0	0	797,670
DC Appeal - Non-Industrial	1,231,777	0	41,550	678,745	0	720,295	1,323,430	0	0	628,643
<b>Total DC Reserve Funds</b>	<b>87,930,366</b>	<b>0</b>	<b>3,807,175</b>	<b>70,338,796</b>	<b>0</b>	<b>74,145,971</b>	<b>27,480,672</b>	<b>30,880,139</b>	<b>150,000</b>	<b>103,565,525</b>
<b>Bonus Zoning (section 37)</b>	<b>2,239,040</b>	<b>0</b>	<b>79,917</b>	<b>0</b>	<b>0</b>	<b>79,917</b>	<b>50,000</b>	<b>300,000</b>	<b>0</b>	<b>1,968,957</b>
<b>Cash-in-Lieu of Parkland (section 42)</b>	<b>103,974,030</b>	<b>0</b>	<b>4,827,258</b>	<b>21,202,582</b>	<b>8,009,630</b>	<b>34,039,470</b>	<b>8,710</b>	<b>15,676,080</b>	<b>0</b>	<b>122,328,709</b>

<sup>1</sup> Details of the transfers to/(from) Reserve Funds by project are shown in Appendix 3.

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2019.

Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
10142	<b>Retrofit Loyalist Creek SWM Pond #5903</b> Storm Water Management - 31350	815,565							(2,338,435)	(2,338,435)
10147	<b>Cooksville Creek Erosion Control - Willa</b> Storm Water Management - 31350 Capital Reserve Fund - 33121	867				29,133			(2,980) (100,185)	(103,165)
10167	<b>Cycling Program</b> City Wide Engineering - 31335	119,728							(3,420,272)	(3,420,272)
11163	<b>New Vehicles &amp; Equipment</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121	6,638				738			(191,362) (21,262)	(212,624)
12301	<b>Park P507 Development - Design</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,392				155			(320,808) (35,645)	(356,454)
12307	<b>Hydro One Corridor - Oakville to Credit River -</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,507,674)						(1,703,290) (189,262)	(1,892,552)
12308	<b>Hydro One Corridor - Credit River to Toronto -</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,203,480				133,720				0
12310	<b>Cedarbrae Park Trail Extension</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	2,820				307			(12,780) (1,393)	(14,173)
13103	<b>Preliminary Engineering S</b> City Wide Engineering - 31335	27,585								(72,415)
13104	<b>Sq One Dr-Confederation Pkwy to Rathburn</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121	5,009				12,522			(94,991) (237,478)	(332,469)
13106	<b>Belgrave Dr Ramp Ext/widening- Mavis Rd</b> City Wide Engineering - 31335	5,740							(49,260)	(49,260)
13108	<b>Belgrave Drive - MTO Amendment</b> City Wide Engineering - 31335		(5,740)						(205,740)	(205,740)
13135	<b>Loyalist Creek Erosion Control upstream</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing	147				1,796 8,057			(1,176) (14,367) 8,057 (72,514)	(80,000)
13167	<b>Cycling Program</b>									(1,229,835)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Other Financing	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve		
	City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182	15,165							(1,129,835) (100,000)	
13312	<b>Erindale Park Washroom Replace-Design</b> Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121 Mascan Creditview Recreation - 35339			39,399		527			(2,293,813) 527 (31,234)	(2,324,519)
13325	<b>F_429 Basic Development - Design</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 2009 Special Project CRF - 35574	4,597				6,797 47,149			(112,403) (166,203) (1,152,852)	(1,431,457)
13328	<b>F_301 Basic Development - Design</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	250,391				27,821			(70,009) (7,779)	(77,787)
13333	<b>Multi - Use Trails -ORT -04 Queensway Trail</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		3,362			374			(299,538) (75,426)	(374,964)
14106	<b>Goreway Drive Grade Separation</b> City Wide Engineering - 31335			(800,000)					(4,522,609)	(4,522,609)
14107	<b>9the Widening-Derry Rd to North Limit</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 Contributions - Capital and Maintenance - 35201 Debt Management RF-Tax Capital - 37100 - Debt Financing	28,737				1,886 1,917			(2,803,832) 1,886 (185,872) (32,540) 397,648 (584,729)	(3,207,440)
14131	<b>Cooksville Creek Flood Storage Facility</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182			(19,429)				(45,571)	(32,429) (77,571) (415,000)	(525,000)
14146	<b>Cooksville Creek Flood Protection-Dyking</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 - Debt Financing			(7,266)				(242,734)	(158,376) (1,128,211) (4,162,435)	(5,449,022)
14167	<b>Cycling Program</b> City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182		152,845						(807,155) (100,000)	(907,155)
14306	<b>Sawmill Valley Trail -Bird Property Link</b>									(317,614)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
	Recreation and Parks - 31315 Capital Reserve Fund - 33121	94,794				10,549			(285,808) (31,806)	
14307	<b>Hydro One Est Corridor_Etobicoke Crk-BRT</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(270,000)					(30,000)	(1,652,814) (183,646)	(1,836,460)
14310	<b>Inclusive Playground - Rivergrove Park</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	78,041				8,676			(365,455) (40,628)	(406,083)
15131	<b>Loyalist Creek Erosion Cntl-Thornlodge RD</b> Storm Water Management - 31350 Capital Reserve Fund - 33121		(1,700)					(48,300)	(7,140) (202,860)	(210,000)
15135	<b>Cksvl Crk Erosion Ctrl-Willa Rd to Orano</b> Storm Water Management - 31350 Debt Management RF-Tax Capital - 37100 - Debt Financing	6,800				193,200			(12,580) 289,800 (647,220)	(370,000)
15136	<b>Cksvl Crk Erosion Ctrl-Hwy403 to Hwy10</b> Storm Water Management - 31350 Capital Reserve Fund - 33121	4,062				115,418			(18) (502)	(520)
15137	<b>Ckwvl Crk Pond #2101-Mis Valy &amp; Cntl Pky</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Stormwater-Capital Reserve Fund - 35992	87,038				122,823 244,736			(8,629) (12,177) (24,264)	(45,070)
15141	<b>Moore Crk Erosion Ctrl-Lakeshore Rd W</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Stormwater-Capital Reserve Fund - 35992		(1,163)					(104,651) (394,186)	(2,512) (226,047) (851,442)	(1,080,000)
15173	<b>Traffic System and ITS</b> City Wide Engineering - 31335	8,698							(66,302)	(66,302)
15307	<b>Site Investigations, Appraisals, Audits</b> Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121				(231)	6,220			(100,231) 6,220	(94,011)
15313	<b>SportsFields(New) TennisCrts Brookmede Pk</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 Contrib-Glenforest Tennis Club-5 Yr - 35531	1,857				1,043			(167,158) (17,826) (76,053)	(261,038)
15319	<b>Community PksPhase 1 Not Yet Name P_459</b> Recreation and Parks - 31315		(1,620,000)						(12,974,441)	(14,415,710)

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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
	Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 - Debt Financing						(180,000)	(180,000)	(383,596) (153,673) (904,000)	
15320	<b>Greenbelt Fencing - Construction</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	35,623				3,958			(27,377) (3,042)	(30,419)
15349	<b>Beach Volleyball Venue at Lakefront Prom</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(344)				(420)		(301,394) (368,370)	(669,764)
15431	<b>Park 459 Development - Partnership</b> Recreation and Parks - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 - Debt Financing		(3,911,542)		(3,000,000)		(434,616)		(10,951,542) (3,000,000) (508,286) (493,165) (493,165)	(15,446,158)
16105	<b>Financing Drive - Widening</b> City Wide Engineering - 31335	76,606							(173,394)	(173,394)
16107	<b>QEWT/Credit River Active Trans Assessment</b> City Wide Engineering - 31335		(250,000)						(870,000)	(870,000)
16145	<b>Minor Erosion Ctrl Wrk-Various Locations</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	367				11,109			(2,193) (66,331)	(68,524)
16163	<b>New Vehicle &amp; Equipment</b> Public Works - 31340 Capital Reserve Fund - 33121		(48,434)				(5,382)		(223,934) (24,882)	(248,815)
16167	<b>Cycling Program</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182	944,250					(882,246) (24,076)		(15,750) (887,246) (69,076)	(972,072)
16312	<b>City Centre Scholar's Green</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(270,000)				(30,000)		(714,055) (62,486) (16,854)	(793,395)
16322	<b>City-East Location TBD-New Playground</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,350				150			(270,900) (30,100)	(301,000)
16326	<b>Design &amp; Construction</b>									(1,087,811)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2019.

Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Other Financing	Transfers to Reserve	Transfers from Reserve	Debt Financing			
	Recreation and Parks - 31315 Capital Reserve Fund - 33121		(584,728)					(64,972)		(979,020) (108,792)
17004	<b>Cooksville Ck Erosion Ctrl - QEW-Elaine</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(90,970)							(2,734,896)
17008	<b>Cooksville Ck Erosion Ctrl - QEW-S of</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992 - Debt Financing Debt Management - Stormwater - 37200		(139,680)					(391,863) (3,439,000) (139,457)		(4,145,802)
17010	<b>Cooksville Ck Erosion Ctrl - Miss Valley</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(30,461)					(869,539)		(1,269,326)
17014	<b>Levi Creek Watercourse Realignment</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(240)					(69,760)		(401,118)
17015	<b>Mary Fix Ck Erosion Ctrl-S of Dundas</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(2,272)					(217,728)		(1,339,421)
17016	<b>Credit River Erosion Ctrl-Erindale Park</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	1,892				139,991				(8,117)
17106	<b>Square One Drive - Confederation Parkway</b> City Wide Engineering - 31335		(850,000)							(1,900,000)
17137	<b>Accessible Compliance-Britannia GlenErin</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121	3,528				3,528				(6,944)
17138	<b>Creditview Road Multi-Use Trail</b> City Wide Engineering - 31335		(46,042)							(383,042)
17163	<b>New Vehicles &amp; Equipment</b> Public Works - 31340 Capital Reserve Fund - 33121	8,953				5,076				(260,972)
17181	<b>Feasibility Study-Port Cr Library Pkng</b> Capital Reserve Fund - 33121 Cash-in-Lieu of Parkland-Port Credit - 35351 Parking - 31343		(153,000)			170,000	(17,000)			(200,000) (17,000) (30,000) (153,000)
17205	<b>Transit Change-Off Vehicle Acquisitions</b>									(285,643)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
	Transit - 31330 Capital Reserve Fund - 33121		(125,443)						(255,943) (29,700)	
17310	<b>Bridges &amp; Underp McLaughlin-Derry P_492</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(45,000)					(5,000)	(126,000) (14,000)	(140,000)
17311	<b>Play Equipment John "Bud" ClearyPK (P_308)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	81,631					9,133			0
17312	<b>ComPk-Basic Development-F_034</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(874,774)					(97,197)	(2,278,192) (105,998) (158,245)	(2,542,435)
17352	<b>Outdoor Basketball_John "Bud" Cleary Pk</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(81,670)					(9,094)	(545,476) (60,742)	(606,217)
17601	<b>DC Background Study 2017</b> General Government - 31310 Capital Reserve Fund - 33121		(90,000)					(10,000)	(360,000) (40,000)	(400,000)
18005	<b>Cooksville Crk Erosion Control- CP Rwy</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(24,000)					(696,000)	(40,000) (1,160,000)	(1,200,000)
18013	<b>Little Etobicoke Ck Erosion Ctrl-Dundas</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	3,000					147,000			0
18016	<b>Credit River Erosion Control and Ice Dam</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(2,504)					(139,379)	(5,504) (306,379)	(311,883)
18102	<b>Mavis Rd from Courtneypark Dr to North</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(5,500,000)					(360,000) (1,040,000)	(10,100,000) (400,000) (1,400,000)	(11,900,000)
18106	<b>Burnhamthorpe Road E Reconstruction</b> City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182 Debt Management RF-Tax Capital - 37100 - Debt Financing	79,245					1,188,679 132,075		(280,755) (4,211,321) 132,075 (600,000)	(4,960,000)
18130	<b>Storm Sewer Oversizing-Various Locations</b>									0

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2019.

Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Other Financing	Transfers to Reserve	Transfers from Reserve	Debt Financing			
	Storm Water Management - 31350	270,000								
18171	<b>Traffic Signal Equipment Enhancements</b> City Wide Engineering - 31335		(6,737)						(156,737)	(156,737)
18185	<b>Noise Wall Program</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 - Debt Financing		(519,929)				(32,062) (47,918)		(519,929) (32,062) (47,918) (1,082,000)	(1,681,909)
18188	<b>Noise Wall Retrofit (DC)</b> City Wide Engineering - 31335	519,929							(71)	(71)
18308	<b>Land Acquisition Cooksville Creek</b> Cash-in-Lieu of Parkland - 32121			(10,436,078)					(10,436,078)	(10,436,078)
18309	<b>Hancock Woodlands - Various</b> Cash-in-Lieu of Parkland - 32121			(2,169,171)					(2,169,171)	(2,169,171)
18320	<b>Marina Park - Rivergate Walk &amp; Shoreline</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(270,031)					(29,969)	(787,793) (87,432)	(875,225)
18334	<b>Park Not Yet Named (F_410) (Willow Glen)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	18,900				2,100				0
18335	<b>Park Dev Exp Const Zonta Meadows (P_294)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	120,150				13,350				0
18342	<b>Park (F_408) (Pheasant Run Addition</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	6,300				700				0
18346	<b>Park Dev-Not Yt Named (F_410) (Willow Glen)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	81,900				9,100				0
18347	<b>Outdoor Basketball (2 Hoops)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	37,719				4,191				0
18348	<b>Design &amp; Construction - F_408</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,045,080)				(116,120)		(1,314,900) (146,100)	(1,461,000)
18964	<b>Special Planning Studies</b> Reserve for Contingencies - 30125						(82,500)		(207,500)	(275,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2019.

Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Other Financing	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve		
	Development Related Studies-Discounted -		(67,500)					(67,500)	(67,500)	
18965	<b>Innovative Planning Tools</b> Reserve for Contingencies - 30125 Development Related Studies-Discounted -		(67,500)					(32,500) (67,500)	(132,500) (67,500)	(200,000)
19001	<b>Cksvl Crk Erosion Ctl-CP E.-Miss Valley</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(2,000)					(58,000)	(2,000) (58,000)	(60,000)
19002	<b>Minor Erosion Ctl Works - Var Locations</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)					(77,000)	(3,000) (77,000)	(80,000)
19004	<b>Cksvl Creek Fld Strg Fac-Mississauga Val</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(142,000)					(4,048,000)	(142,000) (4,048,000)	(4,190,000)
19005	<b>Cksville Cr Erosion Ctrl-CP to Kirwin</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992									0
19006	<b>Etobicoke Cr Erosion Ctrl- TAM Tomken Br</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)					(77,000)	(3,000) (77,000)	(80,000)
19007	<b>Mississauga Stm Water Mngt Master Plan</b> Storm Water Management - 31350		(750,000)						(750,000)	(750,000)
19008	<b>Land/Cooksville Ck SWM Pond #2101</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992									0
19010	<b>Sawmill Ersn Ctrl-Folkway-Erin Mls Pkwy</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(4,000)					(346,000)	(4,000) (346,000)	(350,000)
19011	<b>Cksvl Crk Ersn Ctrl- Miss Vall-CP Rail</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(7,000)					(203,000)	(7,000) (203,000)	(210,000)
19103	<b>Preliminary Engineering Studies</b> City Wide Engineering - 31335		(100,000)						(100,000)	(100,000)
19104	<b>9th Line Widening Eglin W to DerryW- EA</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121		(360,000)					(40,000)	(360,000) (40,000)	(400,000)
19106	<b>Lakeshore HOT TPAP for Phases 1 and 2</b> City Wide Engineering - 31335		(500,000)						(500,000)	(500,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2019.

Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing	
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing	
	Capital Reserve Fund - 33121										
19108	<b>Old Derry Rd Realign - Design &amp; Constr</b> Capital Reserve Fund - 33121							(300,000)		(300,000)	
19131	<b>Road Character and Streets Guidelines</b> City Wide Engineering - 31335		(250,000)							(250,000)	
19135	<b>Mississauga LRT Storm Sewer Improvements</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992 Stormwater Pipe Reserve Fund - 35993		(947,000)					(5,954,000)		(947,000)	(9,034,333)
								(2,133,333)		(5,954,000)	
19138	<b>Storm Sewer Oversizing - Various Loc</b> Storm Water Management - 31350		(270,000)							(270,000)	
19140	<b>Mtrng &amp; min mod STM Managemnt Fac-</b> Storm Water Management - 31350		(80,000)							(80,000)	
19163	<b>New Vehicles &amp; Equipment</b> Public Works - 31340 Capital Reserve Fund - 33121		(175,500)					(19,500)		(175,500)	(195,000)
								(19,500)		(19,500)	
19165	<b>Sidewalks</b> City Wide Engineering - 31335 Contributions - Sidewalks - 35207		(162,500)					(100,000)		(162,500)	(262,500)
								(100,000)		(100,000)	
19167	<b>Cycling Program</b> City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182		(1,425,000)					(100,000)		(1,425,000)	(1,525,000)
								(100,000)		(100,000)	
19171	<b>Traffic Signal Equipment Enhancements</b> City Wide Engineering - 31335		(250,000)							(250,000)	
										(250,000)	
19172	<b>Transit Signal Priority (TSP)</b> City Wide Engineering - 31335		(340,000)							(340,000)	
										(340,000)	
19173	<b>Traffic System and ITS</b> City Wide Engineering - 31335		(350,000)							(350,000)	
										(350,000)	
19185	<b>Cycle Tracks w Rd Rehab Bloor &amp; Tomken</b> City Wide Engineering - 31335		(250,000)							(250,000)	
										(250,000)	
19186	<b>Cycling Program (Structures)</b> City Wide Engineering - 31335		(150,000)							(150,000)	
										(150,000)	
19188	<b>Noise Wall Program Retrofit</b> City Wide Engineering - 31335		(1,000,000)							(1,000,000)	
										(1,000,000)	
19192	<b>Cycling Program - Sc B (Collegeway)</b> City Wide Engineering - 31335		(1,950,000)							(1,950,000)	
										(1,950,000)	
19193	<b>Cycling Program - Scenario C Major Roads</b>									(1,387,500)	

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing	
		Development Charge Financing	Cash-in-Lieu of Parkland	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing	
	City Wide Engineering - 31335		(1,387,500)							(1,387,500)	
19197	<b>Property Acquisition</b> City Wide Engineering - 31335		(100,000)							(100,000)	
19198	<b>Traffic Signals - New</b> City Wide Engineering - 31335 Contributions - Traffic Signals - 35209		(340,000)					(370,000)		(340,000) (370,000)	(710,000)
19206	<b>Transit Change-Off Vehicle Acqui -Growth</b> Transit - 31330 Federal Public Transit Reserve Fund - 35180										0
19209	<b>Transit Security Vehicles&amp;Equip - Growth</b> Transit - 31330 Federal Public Transit Reserve Fund - 35180		(36,000)					(4,000)		(36,000) (4,000)	(40,000)
19213	<b>Transit Bus Stops/Pads (AccessPlan)</b> Transit - 31330 Federal Gas Tax Reserve Fund - 35183		(140,000)							(140,000)	
19223	<b>Transit Bus Landing Pads</b> Transit - 31330 Federal Gas Tax Reserve Fund - 35183		(200,000)							(200,000)	
19242	<b>Transit - Churchill Meadows CC - Phase 1</b> Transit - 31330 Federal Gas Tax Reserve Fund - 35182		(500,000)							(500,000)	
19243	<b>Transit - Churchill Meadows CC - Phase 2</b> Transit - 31330 Debt Management RF-Tax Capital - 37100		(500,000)							(500,000)	
19246	<b>Transit Electrification Study</b> Transit - 31330 Capital Reserve Fund - 33121		(200,000)							(200,000)	
19248	<b>Transit MiWay Transit Shelters</b> Transit - 31330 Capital Reserve Fund - 33121		(360,000)					(140,000)		(360,000) (140,000)	(500,000)
19306	<b>Parkland Acquisition Program</b> Cash-in-Lieu of Parkland - 32121				(110,000)					(110,000)	
19312	<b>Outdoor Basketball (F_034) (Pinnacle)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(142,086)					(15,787)		(142,086) (15,787)	(157,873)
19319	<b>Northwest Sports Park Phase 1</b> Recreation and Parks - 31315		(1,800,000)							(1,800,000)	(2,000,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2019**

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Project Number	Description	2019		2019		2019			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Development Charge Financing	Cash-in-Lieu of Parkland	Other Financing	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve		
	- Debt Financing						(200,000)	(200,000)	(200,000)	
19323	<b>Park Development - (F_105)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(896,400)				(99,600)		(896,400) (99,600)	(996,000)
19327	<b>Park Development - (F_411) (Rogers)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(288,000)				(32,000)		(288,000) (32,000)	(320,000)
19328	<b>Park Dev- Not Yet Named (F_486) (Solmar)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(63,000)				(7,000)		(63,000) (7,000)	(70,000)
19329	<b>Bicycle/Pedestrian System Development</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(45,000)				(5,000)		(45,000) (5,000)	(50,000)
19340	<b>Growth Related Equipment - Parks</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(162,000)				(18,000)		(162,000) (18,000)	(180,000)
19952	<b>Strategic Waterfront Implementation</b> Reserve for Contingencies - 30125 Development Related Studies-Discounted - - Grand Total		(135,000)				(65,000) (135,000)		(65,000) (135,000)	(200,000)
<b>TOTAL FINANCING ALL YEARS ALL SOURCES</b>									<b>(152,430,720)</b>	<b>(152,430,720)</b>
<b>TOTAL FINANCING TRANSFERRED IN 2019</b>		<b>5,216,700</b>	<b>(36,096,839)</b>	<b>39,399</b>	<b>(15,715,480)</b>	<b>2,815,705</b>	<b>(27,782,572)</b>	<b>(3,619,000)</b>		
<b>NET FINANCING TOTALS</b>			<b>(30,880,139)</b>		<b>(15,676,080)</b>					

### 2019 Development Levy Credit Continuity Schedule

Section 14 Development Levy Credits represent payments made by our developers under the old lot levy regime that can be applied against future development charge activity. These credits are recognized by the City as a liability on our Financial Statements.

M Plan	Applicant	Value of Prepaid City Credits @ Jan 1, 2019	Storms Waived @ Jan 1, 2019	Roads Waived @ Jan 1, 2019	Other Services Waived @ Jan 1, 2019	Value of Prepaid and Waived Credits @ Jan 1, 2019	Prepaid Credits Redeemed in 2019	Waived Services Redeemed in 2019	Value of Prepaid and Waived Credits @ Dec 31, 2019
M-957	1181482 Ontario Ltd	63,201	25,521	0	0	88,722	0	0	88,722
M-948	1236236 Ontario Inc.	21,282	9,420	0	0	30,701	0	0	30,701
M-901	763442 Ontario Limited (Indrio)	77,233	0	0	0	77,233	0	0	77,233
M-915	Annovator Investments	80,861	40,916	0	0	121,777	0	0	121,777
OZ-50/90	Bohler Uddeholm Thermo Tech	10,102	3,922	0	0	14,024	0	0	14,024
M-915	Boldco Group Inc.	87,551	55,781	0	0	143,333	0	0	143,333
	Brookfield Commercial Properties/Gentra Inc.	0	49,158	0	0	49,158	0	0	49,158
M-584	Cadillac Fairview Corp Ltd	0	46,866	568,026	0	614,892	0	0	614,892
M-425	Canonfield Inc.	0	99,170	1,438,964	0	1,538,134	0	0	1,538,134
M-793	Canonfield Inc.	221,561	122,439	0	0	344,000	0	0	344,000
43R-13128	City Centre Plaza	0	55,590	4,387,936	0	4,443,526	0	0	4,443,526
M-814	Dariusz Krowiak	1,212	0	0	0	1,212	0	0	1,212
M-852	Dundee Realty Corp	24,274	11,627	0	0	35,901	0	0	35,901
M-539	Eric Robbins	4,078	1,619	0	0	5,697	0	0	5,697
M-871	Erin Mills Development Corporation	0	(2,493)	0	0	(2,493)	0	0	(2,493)
M-781	Erin Mills Development Corporation	99,253	12,805	0	0	112,057	0	0	112,057
M-592	Erin Mills Development Corporation	59,314	45,920	0	0	105,234	0	0	105,234
T-84051 R-23352 RCP 1003	Erin Mills Development Corporation	0	(84,428)	0	0	(84,428)	0	0	(84,428)
M-823	Erin Mills Development Corporation	13,520	(71,600)	1,925,543	0	1,867,463	0	0	1,867,463
M-908 & R- RP1542	Erin Mills Development Corporation	0	24,049	2,665,300	0	2,689,349	0	0	2,689,349
	Erin Mills Development Corporation	0	(648,589)	3,306,097	0	2,657,507	0	0	2,657,507
T-86106 & 43R-22605	Erin Mills Development Corporation	0	238,460	4,036,093	0	4,274,553	0	0	4,274,553
OZ-88/86	Erin Mills Development Corporation	0	40,522	209,069	0	249,590	0	(249,590)	0
B-111/87	Everlast Construction	710	7,147	103,704	0	111,562	0	0	111,562
M-677	Great West Life Assurance Company	13,167	27,392	0	0	40,559	0	0	40,559
M-948	Impulse Technologies Ltd.	6,198	2,742	0	0	8,941	0	0	8,941
M-757	Kaiser Photo Products	5,163	2,799	0	0	7,963	0	0	7,963
OZ-50/90	Keanall Holdings Ltd.	123,196	47,834	0	0	171,029	0	0	171,029
M-1015	Kee Group Inc.	28	12	0	0	40	0	0	40
M-635	Kee Group Inc.	2,922	2,502	0	0	5,424	0	0	5,424
M-728	Kee Group Inc.	3,881	3,091	0	0	6,971	0	0	6,971
M-793	Lord Realty Holdings Ltd	7,008	11,039	0	0	18,047	0	0	18,047
M-533	Lord Realty Holdings Ltd	0	95,387	0	0	95,387	0	0	95,387
M-852	Meadowpines Development Corporation	202,513	142,495	0	0	345,009	0	0	345,009
M-689	Menkes Industrial Parks Ltd	36,004	26,492	0	0	62,496	0	0	62,496
M-845	N.H.D. Developments Limited	17,059	7,970	0	0	25,028	0	0	25,028

### 2019 Development Levy Credit Continuity Schedule

Section 14 Development Levy Credits represent payments made by our developers under the old lot levy regime that can be applied against future development charge activity. These credits are recognized by the City as a liability on our Financial Statements.

M Plan	Applicant	Value of Prepaid City Credits @ Jan 1, 2019	Storms Waived @ Jan 1, 2019	Roads Waived @ Jan 1, 2019	Other Services Waived @ Jan 1, 2019	Value of Prepaid and Waived Credits @ Jan 1, 2019	Prepaid Credits Redeemed in 2019	Waived Services Redeemed in 2019	Value of Prepaid and Waived Credits @ Dec 31, 2019
M-401	OMERS REALTY MGMT CORP	15,125	35,765	0	0	50,890	0	0	50,890
M-1010	OMERS REALTY MGMT CORP	0	474,767	15,242,395	7,629,251	23,346,413	0	0	23,346,413
M-1023	Orlando Corporation	36,818	13,246	0	0	50,064	0	0	50,064
M-832	Orlando Corporation	75,997	40,210	0	0	116,207	0	0	116,207
M-900	Orlando Corporation	0	74	952,974	0	953,047	0	0	953,047
M-948	Richill Construction Limited	40,901	18,103	0	0	59,004	0	0	59,004
M-886	Riello Burners	15,768	6,917	0	0	22,686	0	0	22,686
M-1326	Rivergrove Development	98,844	51,937	0	0	150,781	0	0	150,781
M-901	Slough Estates Canada Ltd	83,971	55,109	0	0	139,079	0	0	139,079
M-435	Tordar Investments Ltd	11,774	24,285	0	0	36,059	0	0	36,059
M-922	Trailmobile Canada Inc	1,869	805	0	0	2,674	0	0	2,674
M-926	Tridel	1	0	0	0	1	0	0	1
OZ-50/90	Uddeholm	6,478	2,515	0	0	8,994	0	0	8,994
M-886	Uddeholm	15,347	6,770	0	0	22,117	0	0	22,117
<b>Total</b>		<b>1,584,184</b>	<b>1,184,079</b>	<b>34,836,101</b>	<b>7,629,251</b>	<b>45,233,616</b>	<b>0</b>	<b>(249,590)</b>	<b>44,984,025</b>

Note: Opening balance for waived services will fluctuate with rate changes.

## 2019 Development Charge Credits Continuity Schedule

Represents Development Charge Credits for work being undertaken by the Developer.

Municipalities have the ability to offer credits towards development charges in exchange for services paid for by the Developer

M Plan	Developer	Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2019	DC Credits Used during 2019	DC Credits Granted by Council during 2019	DC Credits Balance @ Dec. 31, 2019	GC Approval
M-1447	1296421 Ontario Inc.	Storm Water Mgmt	858,653	(681,906)	176,747			176,747	276-2000
M-1759	678604 Ontario Inc.	Park Development	12,981	(11,554)	1,427			1,427	GC 0574-2007
M-1874	678604 Ontario Inc. and 1105239 Ontario Inc.	Other Services	219,607	0	219,607			219,607	GC 0548-2011
M-1484	919848 Ontario Inc. & 1368781 Ontario Inc.	Park Development	27,574	(8,685)	18,889			18,889	178-2001
M-1474 & M-1475	968907 Ontario Inc. & Gasmuz Construction Inc.	Park Development	334,835	(334,833)	1			1	329-2001
M-1272	996075 Ontario Ltd	Park Development	19,600	(615)	18,985			18,985	597-97
M-1894	Argo Park Developments Corporation	Park Development	234,840	(234,839)	1			1	GC 0408-2012
M-1894	Argo Park Developments Corporation	Other Services	75,400	(75,398)	2			2	GC 0446-2012
M-950, M-1263	Berlen Development Corp	Park Development	32,892	(31,895)	997			997	604-1997
M-1460 & M-1461	Britannia Holdings	Other Services	234,467	(234,467)	(1)			(1)	161-2001
M-1366	Britannia Meadows Development Corp	Transportation	187,250	(183,484)	3,766			3,766	442-1999
M-1366	Britannia Meadows Development Corp	Park Development	292,432	(287,485)	4,947			4,947	650-1999
M-1493 & M-1494	Britannia North Holdings Inc.	Other Services	187,675	(187,674)	1			1	546-2001
M-1077 & M-1078 & M-1080	EMDC	Park Development	59,341	(58,815)	526			526	247-93
M-1079 & M-1081 & M-1082	EMDC	Park Development	476,214	(465,971)	10,243			10,243	212-93
M-1537 & M-1538	EMDC	Other Services	225,000	(198,876)	26,124			26,124	358-2002
M-1553/ M-1554	EMDC	Storm Water Mgmt	698,288	(694,675)	3,613			3,613	324-2001
M-1606, M-1607, M-1607, M-1608, M-1609	EMDC	Other Services	423,750	(423,749)	1			1	527-2003
M-1606, M-1607, M-1607, M-1608, M-1609	EMDC	Park Development	873,957	(873,955)	2			2	552-2003
M-1635, M-1636, M-1637	EMDC	Transportation	276,750	(276,751)	(1)			(1)	076-2004
M-1635, M-1636, M-1637	EMDC	Park Development	265,930	(265,929)	1			1	077-2004
M-1663, M-1664, M-1665	EMDC	Storm Water Mgmt	1,503,000	(1,503,029)	(29)			(29)	437-2002
M-1663, M-1664, M-1665	EMDC	Park Development	177,345	(153,616)	23,729			23,729	532-2004
M-1700 M-1701 M-1702	EMDC	Park Development	573,805	(573,806)	(1)			(1)	GC 0623-2005
M-1700 M-1701 M-1702	EMDC	Storm Water Mgmt	3,130,400	(3,125,900)	4,500			4,500	GC 0571-2005
PN04-140									

## 2019 Development Charge Credits Continuity Schedule

Represents Development Charge Credits for work being undertaken by the Developer.

Municipalities have the ability to offer credits towards development charges in exchange for services paid for by the Developer

M Plan	Developer	Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2019	DC Credits Used during 2019	DC Credits Granted by Council during 2019	DC Credits Balance @ Dec. 31, 2019	GC Approval
M-1767 & M-1768	EMDC	Park Development	612,974	(612,972)	2				2 GC 0335-2008
PN-02-130	EMDC	Storm Water Mgmt	299,200	0	299,200			299,200	527-2003
	EMDC	Transportation	25,000	0	25,000			25,000	107-93
	EMDC	Transportation	40,000	0	40,000			40,000	107-93
M-1733, M-1734, M-1735, M-1736	Erin Mills Development	Park Development	617,888	(618,740)	(852)			(852)	GC 0603-2006
M-1419 & M-1420	Fieldrun Development Corporation	Park Development	457,149		457,149			457,149	222-2000
M-1213 & M-1214 & M-1675	Fourth Terragar Holdings Ltd	Park Development	95,108	(95,107)	1				1 531-2002
M-1305	Fourth Terragar Holdings Ltd	Park Development	13,589	(13,685)	(97)			(97)	161-1998
M-1557	Gadan Properties Inc	Park Development	254,199	(251,310)	2,889			2,889	600-2002
M-1335	Graylight Properties Ltd	Transportation	203,490	(198,896)	4,594			4,594	812-1998
M-1128	Jannock Properties	Park Development	181,838	(181,841)	(3)			(3)	163-94
M-1483	KZK Group	Park Development	3,771	(2,606)	1,164			1,164	216-2001
M-1653	Matgo Developments Inc.	Park Development	174,653	(163,310)	11,342			11,342	477-2004
M-1563	Mattamy (Country Club) Ltd	Park Development	24,750	(21,656)	3,094			3,094	532-2002
M-1468	Mattamy Homes (Lorne Park)	Storm Water Mgmt	184,336	(182,520)	1,816			1,816	9-2001
M-1565	Mattamy Homes (Lorne Park)	Storm Water Mgmt	109,951	(109,378)	573			573	9-2001
M-1468	Mattamy Ltd	Park Development	451,254	(126,707)	324,547			324,547	125-2001
M-1565	Mattamy Ltd	Park Development	300,836	(299,243)	1,593			1,593	125-2001
M-1497	Monarch Construction Ltd	Park Development	11,067	(9,881)	1,186			1,186	527-2001
M-1781	Partacc Mississauga Dev. Inc	Park Development	15,794	(15,792)	2				2 GC 0804-2008
M-1596	Southlawn Developments Inc.	Park Development	26,500	(26,497)	3				3 455-2003
M-1526	Steelgate Security Products Ltd	Park Development	48,477	(43,932)	4,545			4,545	548-2001 & 481-2001
M-1741	Stone Manor Developments	Park Development	30,456	(30,453)	3				3 GC 0518-2006
M-1502	Summit Meadow Ltd	Park Development	45,924	(45,486)	438			438	528-2001
M-1772	Taccpar Gate Developments Inc.	Park Development	211,687	(211,686)	1				1 GC 0470-2008
M-1246	Tarmac Canada Inc	Park Development	443,299	(439,842)	3,457			3,457	344-97

### 2019 Development Charge Credits Continuity Schedule

Represents Development Charge Credits for work being undertaken by the Developer.

Municipalities have the ability to offer credits towards development charges in exchange for services paid for by the Developer

M Plan	Developer	Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2019	DC Credits Used during 2019	DC Credits Granted by Council during 2019	DC Credits Balance @ Dec. 31, 2019	GC Approval
M-1476 & M-1477	Todbrook Investors Inc & Gasmuz Construction Inc	Park Development	214,152	(202,847)	11,305			11,305	330-2001
M-1476 & M-1477	Todbrook Investors Inc & Gasmuz Construction Inc	Other Services	340,775	(322,787)	17,988			17,988	323-2001
M-1535 & M-1536	Westport Realty Ltd	Park Development	4,884	(2,394)	2,490			2,490	156-2002
M-1509	Woodhaven Investments (1996) Inc	Park Development	410,267	(409,621)	646			646	547-2001
<b>Total</b>			<b>26,110,809</b>	<b>(24,382,659)</b>	<b>1,728,150</b>	<b>0</b>	<b>0</b>	<b>1,728,150</b>	

Summary of Credits by Type						
Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2019	Total 2019 Credits Used during 2019	DC Credits Granted by Council during 2019	DC Credits Balance @ Dec. 31, 2019
Park Development	8,605,218	(7,700,567)	904,650	0	0	904,650
Storm Water Mgmt	14,498,042	(14,011,622)	486,420	0	0	486,420
Other Services	2,275,059	(2,011,338)	263,721	0	0	263,721
Transportation	732,490	(659,132)	73,358	0	0	73,358
<b>Total</b>	<b>26,110,809</b>	<b>(24,382,659)</b>	<b>1,728,150</b>	<b>0</b>	<b>0</b>	<b>1,728,150</b>

## Statement of Compliance

The City of Mississauga's Annual Treasurer's Statement Report: Summary of Development Charges Activity in 2019, has been prepared reflecting the City's current practices and policies which are currently under review. The outcome of the review may or may not require minor changes in current policies and practices to ensure that the City is in compliance with Section 59.1 (1) of the *Development Charges Act 1997*, which requires:

59.1 (1) A municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act. 2015, c.26, s.8.



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Jeffrey J Jackson, MBA, CPA, CA  
Director of Finance and Treasurer  
City of Mississauga