

City of Mississauga

# Corporate Report



Date: 2019/06/11  
 To: Chair and Members of General Committee  
 From: Gary Kent, CPA, CGA, ICD.D  
 Commissioner of Corporate Services and Chief Financial Officer

Originator's files:

Meeting date:  
2019/06/26

## Subject

**Annual Treasurer's Statement Report: Summary of Activity in 2018**

## Recommendation

1. That the report dated June 11, 2018, entitled “Annual Treasurer’s Statement Report: Summary of Activity in 2018” 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 2018” 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 2018” 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 of Parkland (CIL) reserve funds and a listing of DC/Lot levy credits.
- The Treasurer's Annual Statement summarizes the financial activities related to these reserve funds and DC/Lot levy credits for the 2018 fiscal year.
- The DC reserve fund opening balance for 2018 was \$40.1 million. The City collected \$61.7 million in DC revenue and funded \$15.6 million in capital projects for growth-related capital assets. The closing balance was \$87.9 million at the end of 2018.
- The City collected \$23.3 million in CIL-Parkland revenue during 2018 and funded capital assets of \$6.3 million in 2018. The closing balance of the CIL-Parkland reserve fund after all transactions was \$104.0 million.
- The Bonus Density (Section 37) reserve fund had an opening balance of \$1.5 million in

2018, received \$1.3 million through Section 37 agreements during the year and funded capital assets of \$0.7 million in 2018. The closing balance at the end of 2018 was \$2.2 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 of Parkland Reserve Funds and DC/Lot Levy credits.

## Comments

This report has been prepared to comply with the legislative requirements in the *DC Act* and the *Planning Act*. A summary of reserve fund activities during 2017 and 2018 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 legislative acts.

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

Table 1 summarizes DC Reserve Fund activity. A significant amount of development occurred during 2018. DC revenue of \$61.7 million was received in 2018. This is \$25.7 million more than the \$36 million collected in 2017. Interest earned is \$0.7 million more in 2018 than in 2017, due to the higher balance in 2018.

The allocation of DC revenue to growth-related capital projects in 2018 was \$28.4 million, a decrease of \$21.7 million from the 2017 DC allocations to capital projects. About 60% of the \$28.4 million was for road and road-related infrastructure projects and 28% was for recreation and park development projects.

**Table 1**

<b>DC Reserve Fund Activity</b>	<b>2018 \$(millions)</b>	<b>2017 \$(millions)</b>	<b>Difference</b>
<b>Opening Balance</b>	<b>\$40.1</b>	<b>\$42.9</b>	<b>-\$2.8</b>
Add: DC Revenues	\$61.7	\$36.0	\$25.7
Interest Income and Other	\$1.8	\$1.1	\$0.7
<b>Total Revenues</b>	<b>\$63.5</b>	<b>\$37.0</b>	<b>\$26.5</b>
Less:			
DC Funds Transferred to Capital Projects	\$28.4	\$50.1	-\$21.7
DC Funds Returned from Capital Projects	-\$12.8	-\$10.9	-\$1.9
Transfers to Revenue and Refunds	\$0.2	\$0.6	-\$0.4
<b>Total Expenditures</b>	<b>\$15.8</b>	<b>\$39.8</b>	<b>-\$24.0</b>
<b>Closing Balance</b>	<b>\$87.9</b>	<b>\$40.1</b>	<b>\$47.8</b>

A list of all DC Reserve Funds, including descriptions, can be found in Appendix 1, and 2018 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 2018 increased by \$15.7 million from 2017. Total capital expenditures for eligible expenses such as land acquisition, building renovation and equipment repair and replacement was \$8.1 million in 2018 (\$3.1M less than in 2017). With additional interest, the closing fund balance shows an increase of \$33.0 million in 2018.

**Table 2**

<b>CIL-Parkland Reserve Fund Activity</b>	<b>2018 \$(millions)</b>	<b>2017 \$(millions)</b>	<b>Difference</b>
<b>Opening Balance</b>	<b>\$71.0</b>	<b>\$65.8</b>	<b>\$5.2</b>
Add: CIL-Parkland Revenues	\$23.3	\$7.6	\$15.7
Interest Income and Other	\$16.0	\$3.2	\$12.8
<b>Total Revenues</b>	<b>\$39.3</b>	<b>\$10.8</b>	<b>\$28.5</b>
Less:			
CIL-Parkland Funds Transferred to Capital Projects	\$8.1	\$11.2	-\$3.1
CIL-Parkland Funds Returned from Capital Projects	-\$1.8	-\$5.8	\$4.0
Transfers to Revenue and Refunds	\$0.0	\$0.2	-\$0.2
<b>Total Expenditures</b>	<b>\$6.3</b>	<b>\$5.6</b>	<b>\$0.7</b>
<b>Closing Balance</b>	<b>\$104.0</b>	<b>\$71.0</b>	<b>\$33.0</b>

A list of all capital projects financed by DC and Cash-in-Lieu of Parklands 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 has collected \$1.3 million in community benefit contributions from development during 2018. A small allocation of \$0.7 million for capital expenditures had been made from this reserve fund in 2018.

**Table 3**

Bonus Zoning Reserve Fund Activity	2018 \$(millions)	2017 \$(millions)	Difference
<b>Opening Balance</b>	<b>\$1.6</b>	<b>\$1.2</b>	<b>\$0.4</b>
Add: Bonus Zoning Revenue	\$1.3	\$0.3	\$1.0
Interest Income and Other	\$0.1	\$0.1	\$0.0
<b>Total Revenues</b>	<b>\$1.4</b>	<b>\$0.4</b>	<b>\$1.0</b>
Less: Bonus Zoning Funds Transferred to Capital Projects	\$0.7	\$0.0	\$0.7
Bonus Zoning Funds Returned from Capital Projects	\$0.0	\$0.0	\$0.0
<b>Total Expenditures</b>	<b>\$0.7</b>	<b>\$0.0</b>	<b>\$0.7</b>
<b>Closing Balance</b>	<b>\$2.2</b>	<b>\$1.6</b>	<b>\$0.6</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 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 2018.

Developers are also entitled to DC credits if they construct infrastructure on behalf of the City. Appendix 5 indicates there was no DC credit activity during 2018.

## **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 recommendations.

## Attachments

- Appendix 1: 2018 DC Reserve Funds Description
- Appendix 2: 2018 DC Reserve Funds Continuity Schedule
- Appendix 3: 2018 Capital Projects Financed
- Appendix 4: 2018 Devt Levy Credits Continuity Schedule
- Appendix 5: 2018 DC Credits Continuity Schedule
- Appendix 6: 2018 Statement of Compliance

A handwritten signature in black ink that reads "G. Kent." The signature is written in a cursive, flowing style.

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

Prepared by: Elizabeth McGee, Manager, Financial Strategies

## 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 net capital costs for which the development charge was imposed under the Development Charges By-law 0161-2014 or previous Mississauga Development Charge By-laws.

Reserve funds were established for the following purpose:

<b>City-Wide Engineering</b>	Funds are collected for constructing the transportation infrastructure in the City as it relates to development growth. This is not a discounted service, and is collected from both the residential and non-residential development sectors.
<b>Fire</b>	Funds are collected for the capital construction requirements consistent with the Station Location Study as it relates to growth. This is not a discounted service, per the legislation.
<b>General Government</b>	Funds are collected for the purpose of the animal control expansion as a result of residential growth and for the development charges planning studies. 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. All funds collected are as a result of residential growth and is a discounted service 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 and a 10% discount has been applied to the debt outstanding.
<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 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 Transportation and Works Department as it relates to growth. This charge is collected from both the residential and non-residential sectors, and is discounted by 10%, as per the legislation.
<b>Recreation</b>	Funds are collected for the purpose of capital requirements consistent with the Future Directions Plan servicing residential growth. This service requires a 10% discount, as per the legislation.
<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 is not a discounted service, and is a uniform charge applied to both the residential and non-residential sectors on a cost per hectare basis.
<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 residential and non-residential development activities. A 10% discount has already been factored into the charge.

**2018 Development Charge Reserve Funds, Bonus Zoning and Cash-in-Lieu of Parkland Continuity Schedule**

Fund Name	Balance January 1, 2018	Revenues					Capital Expenditures			Balance December 31, 2018
		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	31,427.88	0.00	0.00	(9,247.11)	0.00	(9,247.11)	22,180.40	0.00	0.00	0.37
DCA-General Government	(4,036,507.90)	0.00	(294,856.76)	471,467.11	0.00	176,610.35	0.00	270,000.00	0.00	(4,129,897.55)
DCA-Recreation and Parks	1,903,991.44	0.00	184,819.73	14,626,396.50	0.00	14,811,216.23	0.00	6,404,809.49	0.00	10,310,398.18
DCA-Recreation (Hershey)	0.00	0.00	19,948.12	(19,948.12)	0.00	0.00	0.00	0.00	0.00	0.00
DCA-Fire Services	(12,933,865.01)	0.00	(906,054.39)	1,807,197.79	0.00	901,143.40	0.00	759,794.28	0.00	(12,792,515.89)
DCA-Library	(1,148,734.41)	0.00	(58,174.63)	1,643,415.34	0.00	1,585,240.71	0.00	(353,151.65)	0.00	789,657.95
DCA-Transit	3,560,137.22	0.00	222,915.33	3,134,869.32	0.00	3,357,784.65	0.00	450,000.00	0.00	6,467,921.87
DCA-City Wide Engineering	15,825,615.73	0.00	804,223.65	30,006,984.89	0.00	30,811,208.54	0.00	15,950,948.61	0.00	30,685,875.66
DCA-Public Works	(807,519.73)	0.00	(35,821.52)	1,367,904.52	0.00	1,332,083.00	0.00	(8,875,152.47)	150,000.00	9,249,715.74
DCA-Parking	2,895,235.12	0.00	146,226.72	816,972.34	0.00	963,199.06	0.00	0.00	0.00	3,858,434.18
DCA-LAC	0.00	0.00	5,440.40	(5,440.40)	0.00	0.00	0.00	0.00	0.00	0.00
DCA-Storm Water	28,696,997.82	0.00	1,338,755.83	3,362,154.31	0.00	4,700,910.14	0.00	944,942.49	0.00	32,452,965.47
DC Appeal - Residential	3,711,023.04	0.00	232,479.04	3,621,236.20	0.00	3,853,715.24	0.00	0.00	0.00	7,564,738.28
DC Appeal - Industrial	1,528,003.64	0.00	75,289.84	638,001.54	0.00	713,291.38	0.00	0.00	0.00	2,241,295.02
DC Appeal - Non-Industrial	908,362.81	0.00	43,052.01	280,361.97	0.00	323,413.98	0.00	0.00	0.00	1,231,776.79
<b>Total DC Reserve Funds</b>	<b>40,134,167.65</b>	<b>0.00</b>	<b>1,778,243.37</b>	<b>61,742,326.20</b>	<b>0.00</b>	<b>63,520,569.57</b>	<b>22,180.40</b>	<b>15,552,190.75</b>	<b>150,000.00</b>	<b>87,930,366.07</b>
<b>Bonus Zoning (section 37)</b>	<b>1,540,097.61</b>	<b>0.00</b>	<b>63,612.06</b>	<b>1,295,330.00</b>	<b>0.00</b>	<b>1,358,942.06</b>	<b>0.00</b>	<b>660,000.00</b>	<b>0.00</b>	<b>2,239,039.67</b>
<b>Cash-in-Lieu of Parkland (section 42)</b>	<b>70,981,895.90</b>	<b>13,134,828.45</b>	<b>2,860,249.07</b>	<b>23,271,608.00</b>	<b>10,000.00</b>	<b>39,276,685.52</b>	<b>0.00</b>	<b>6,284,551.88</b>	<b>0.00</b>	<b>103,974,029.54</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, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018		2018		2018			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		
6104	<b>Torbram Grade Separation (North)</b> City Wide Engineering - 31335		(6,500,000)						(68,341,000)	(68,341,000)
7132	<b>Mississauga Storm Water Quality Strategy</b> Storm Water Management - 31350	123,932							(376,068)	(376,068)
8159	<b>Creditview Rd Bridge over Credit River</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing		(516,665)					(171,805) (61,530)	(6,671,665) (2,218,505) (61,530) (733,000)	(9,684,700)
8171	<b>Traffic Signal Equipment Enhancements</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Contributions - Road - 35201	724,072				479,327 296,601			(1,999,887) 185,161 (447,275)	(2,262,000)
8173	<b>Traffic System and ITS</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121 Contributions - Road - 35201 - Debt Financing		(724,072)					(117,291) (296,601) (362,036)	(4,616,038) (311,299) (1,610,628) (362,036)	(6,900,000)
8322	<b>Class 1 &amp; 3 Trails - Design &amp; Construction</b> Recreation - 31315	3,670							(3,916,330)	(3,916,330)
9307	<b>P 471 Basic Development Phase II - design &amp;</b> Recreation - 31315	11,872							(933,128)	(933,128)
9430	<b>Meadowvale Library/CC Reno-Design</b> Recreation - 31315 Library - 31325 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121 - Debt Financing	51,160 353,152		1,228,818		366,070			(896,840) (6,190,748) (21,541,182) (2,779,930) (3,651,300)	(35,060,000)
10135	<b>Credit River Erosion Control - S of Dundas</b> Storm Water Management - 31350 Capital Reserve Fund - 33121	876				45,869			(2,124) (111,131)	(113,254)
10147	<b>Cooksville Creek Erosion Control - Willa</b> Storm Water Management - 31350 Capital Reserve Fund - 33121	1,353				45,482			(3,847) (129,318)	(133,165)
11122	<b>Preliminary Engineering Studies</b> City Wide Engineering - 31335	21,886							(61,114)	(61,114)

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Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
11140	<b>Cooksville Creek Erosion Ctr-Rathburn</b> City Wide Engineering - 31335 Storm Water Management - 31350 Capital Reserve Fund - 33121	2,330				77,544			(7,000) 2,330 (155,456)	(160,127)
11142	<b>Cooksville Creek-Burnhamthorpe Rd to</b> City Wide Engineering - 31335 Storm Water Management - 31350 Capital Reserve Fund - 33121	2,763				84,724			(6,000) 2,763 (99,276)	(102,513)
11167	<b>Cycling Program</b> City Wide Engineering - 31335	45,546							(3,724,454)	(3,724,454)
11302	<b>Parkway Belt Dev (P302) Construction</b> Recreation - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121				(92,729)				(4,504,352) (272,817) (500,484)	(5,277,652)
11309	<b>Dr Martin Dobkin Washrooms - Construction</b> Cash-in-Lieu of Parkland - 32121			57,204					(864,796)	(864,796)
11313	<b>Lisgar Fields Washrooms - Construction</b> Cash-in-Lieu of Parkland - 32121			48,958					(889,042)	(889,042)
11325	<b>Pinchin Barn - foundation restoration</b> Recreation - 31315 Capital Reserve Fund - 33121		(43,200)					(4,800)	(182,700) (20,300)	(203,000)
12105	<b>Creditview Rd - Argentia Rd to Old Creditview</b> Recreation - 31315 City Wide Engineering - 31335	28,946							(300,000) (71,054)	(371,054)
12109	<b>Dundas Street West/Ninth Line West - PH 1</b> Recreation - 31315 City Wide Engineering - 31335	88,976							(1,000,000) (1,461,024)	(2,461,024)
12131	<b>Credit River Erosion - Behind Steen Dr</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35183	4,973				13,034 264,119			(10,027) (94,966) (462,881)	(567,873)
12139	<b>Cooksville Creek Improvement &amp; Flood</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35183 - Debt Financing		(2,913)				(97,087)	(97,087)	(39,913) (1,233,000) (97,087)	(1,370,000)

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Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
12141	<b>Ninth Line Corridor Scoped Subwatershed</b> City Wide Engineering - 31335 Storm Water Management - 31350		(13,662) (36,338)						(107,650) (286,338)	(393,988)
12193	<b>Permanent Snow Storage Sites Design &amp;</b> Public Works - 31340 Capital Reserve Fund - 33121	9,208,948				864,304			(66,426) (6,234)	(72,660)
12269	<b>Design and Construction of Station 120</b> Fire Services - 31320 Capital Reserve Fund - 33121		(623,141)				(623,141) (831,859)		(6,483,141) (1,371,859)	(7,855,000)
12307	<b>Hydro One Corridor - Oakville to Credit River -</b> Recreation - 31315 Capital Reserve Fund - 33121	2,084,998				231,666			(195,616) (21,736)	(217,352)
12308	<b>Hydro One Corridor - Credit River to Toronto -</b> Recreation - 31315 Capital Reserve Fund - 33121	1,002,960				111,440			(1,203,480) (133,720)	(1,337,200)
12312	<b>Fallingbrook Community Washrooms-Constr.</b> Cash-in-Lieu of Parkland - 32121			100,000					(1,000,000)	(1,000,000)
13102	<b>DCA Study (Major Roads)</b> City Wide Engineering - 31335	35,303							(164,697)	(164,697)
13111	<b>9th Line - Transportation Boundary</b> City Wide Engineering - 31335	100,000							0	0
13135	<b>Loyalist Creek Erosion Control upstream</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 - Debt Financing	5,878				71,837 322,286			(1,322) (16,163) (72,514)	(90,000)
13312	<b>Erindale Park Washroom Replace-Design</b> Cash-in-Lieu of Parkland - 32121 Mascan Creditview Recreation - 35339				(918,442)				(2,333,212) (31,234)	(2,364,446)
13313	<b>Garnetwood Washrooms - Construction</b> Cash-in-Lieu of Parkland - 32121			200,000					(900,200)	(900,200)
13327	<b>Park P_508 Development - Construction</b> Recreation - 31315 Capital Reserve Fund - 33121		(36,449)					(4,051)	(1,404,042) (156,058)	(1,560,100)
13329	<b>Site Work - Ninth Line North of Eglinton</b> Recreation - 31315 Capital Reserve Fund - 33121	76,432				8,499			(173,568) (19,301)	(192,869)

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Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
13331	<b>Multi- Use Trails - ORT-07 Ctl PKY - L Eto Ck</b> Recreation - 31315 Capital Reserve Fund - 33121	499,950				55,550			(586,682)	(666,646)
14101	<b>Intersection Capital Program</b> City Wide Engineering - 31335	2,775							(79,965)	(492,225)
14102	<b>Mavis Rd- Courtneypark to N City Limits</b> City Wide Engineering - 31335	135,893							(492,225)	(364,107)
14105	<b>Second Line Over HWY. 401- Bridge</b> Recreation - 31315 City Wide Engineering - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing		(18,890)			23,058	(70,284)		(153,276)	(536,466)
14106	<b>Goreway Drive Grade Separation</b> City Wide Engineering - 31335		(1,300,000)						(70,284)	(3,722,609)
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 - Road - 35201 Debt Management RF-Tax Capital - 37100 - Debt Financing	1,675,530				14,488			(2,832,570)	(3,239,980)
14141	<b>Cooksville Crk Impr&amp;Flood Prot/Paisley</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 - Debt Financing		(83,990)				(2,386,306)		(32,540)	(7,619,641)
14146	<b>Cooksville Creek Flood Protection-Dyking</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 - Debt Financing		(29,065)				(970,935)		(461,362)	(5,199,022)
14163	<b>New Vehicles &amp; Equipment</b> Public Works - 31340 Capital Reserve Fund - 33121	674				75			(1,856,412)	(194,251)
14176	<b>Multi-Use Trails along Hanlan Routes</b> City Wide Engineering - 31335	184							(3,191,500)	(19,425)
									(2,284,240)	(2,284,240)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
14197	<b>Property Acquisition</b> City Wide Engineering - 31335		(1,897)						(1,534,657)	(1,534,657)
14269	<b>New Fire Truck - Fire Station 120</b> Fire Services - 31320		(136,653)				(136,653)		(836,653)	(836,653)
14301	<b>Community Parkland - Acquisition of F_410</b> Cash-in-Lieu of Parkland - 32121			180,234					(7,849,766)	(7,849,766)
14306	<b>Sawmill Valley Trail -Bird Property Link</b> Recreation - 31315 Capital Reserve Fund - 33121		(125,981)				(14,019)		(380,602) (42,354)	(422,956)
14310	<b>Inclusive Playground - Rivergrove Park</b> Recreation - 31315 Capital Reserve Fund - 33121		(75,596)				(8,404)		(443,496) (49,304)	(492,800)
15102	<b>Transportation Master Plan Study</b> City Wide Engineering - 31335		(62)						(432,755)	(432,755)
15104	<b>Lakeshore Road Movement Study</b> City Wide Engineering - 31335		(62)						(1,442,755)	(1,442,755)
15109	<b>Creditview Rd Widening Structure Design</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121	450,000				50,000				0
15131	<b>Loyalist Creek Erosion Cntl-Thornlodge RD</b> Storm Water Management - 31350 Capital Reserve Fund - 33121		(2,040)				(57,960)		(5,440) (154,560)	(160,000)
15135	<b>Cksvl Crk Erosion Ctrl-Willa Rd to Orano</b> Storm Water Management - 31350 Debt Management RF-Tax Capital - 37100 - Debt Financing	3,400				96,600			(19,380) 96,600 (647,220)	(570,000)
15136	<b>Cksvl Crk Erosion Ctrl-Hwy403 to Hwy10</b> Storm Water Management - 31350 Capital Reserve Fund - 33121		(1,700)				(48,300)		(4,080) (115,920)	(120,000)
15139	<b>Cksvl Crk Impr &amp; Flood Prot/King St East</b> Storm Water Management - 31350 Capital Reserve Fund - 33121	83,990				2,386,306			(24) (680)	(704)
15141	<b>Moore Crk Erosion Ctrl-Lakeshore Rd W</b> Storm Water Management - 31350 Capital Reserve Fund - 33121 Stormwater-Capital Reserve Fund - 35992		(349)				(31,395) (118,256)		(1,349) (121,395) (457,256)	(580,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
15163	New Vehicles & Equipment Public Works - 31340 Capital Reserve Fund - 33121		(383)					(43)	(175,883) (19,543)	(195,426)
15165	Sidewalks City Wide Engineering - 31335	57,263							(942,737)	(942,737)
15238	Transit Malton Facility-Expans & Improve Transit - 31330 Federal Gas Tax Reserve Fund - 35183		(450,000)					(450,000) (50,000)	(3,600,000) (400,000)	(4,000,000)
15310	Port Credit Harbour West Side Recreation - 31315 Capital Reserve Fund - 33121	43,887					4,876		(343,113) (38,124)	(381,237)
15319	Community PksPhase 1 Not Yet Name P_459 Recreation - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 - Debt Financing		(3,954,867)					(285,757) (153,673)	(11,354,441) (383,596) (153,673) (724,000)	(12,615,710)
15325	Parks Bunker Installation: New - Loyola Cash-in-Lieu of Parkland - 32121			42,131					(2,869)	(2,869)
15334	Growth Related Equipment - Parks Public Works - 31340 Capital Reserve Fund - 33121		(115)					(13)	(184,615) (20,513)	(205,128)
15431	Park 459 Development - Partnership Recreation - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 - Debt Financing		(1,938,485)					(165) (493,165)	(7,040,000) (73,835) (493,165) (493,000)	(8,100,000)
15729	Meadowvale Four Rinks- Arena Refrigeration Cash-in-Lieu of Parkland - 32121			83,035					(666,365)	(666,365)
16107	QEWP/Credit River Active Trans Assessment City Wide Engineering - 31335		(75,000)						(620,000)	(620,000)
16134	Monitor & Minor Modification SW-Various Storm Water Management - 31350	40,940							(39,060)	(39,060)
16161	Noise Wall Program City Wide Engineering - 31335 Capital Reserve Fund - 33121		(338,941)				586,000		(1,387,941)	(1,387,941)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
16165	<b>Sidewalks</b> City Wide Engineering - 31335 Contributions - Sidewalks - 35207	46,724				13,350			(303,276) (86,650)	(389,926)
16312	<b>City Centre Scholar's Green</b> Recreation - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(67,500)				(490) (7,010)		(444,055) (32,486) (16,854)	(493,395)
16316	<b>Growth Related Equipment - Parks</b> Public Works - 31340 Capital Reserve Fund - 33121		(391)				(43)		(129,091) (14,343)	(143,435)
16326	<b>Design &amp; Construction</b> Recreation - 31315 Capital Reserve Fund - 33121		(322,650)				(35,850)		(394,292) (43,820)	(438,111)
16332	<b>Park Utilization Tracking</b> Recreation - 31315 Reserve for Contingencies - 30125		(37,125)				(45,375)		(111,375) (136,125)	(247,500)
16339	<b>Partnership with the PDSB &amp; Govt Grant</b> Recreation - 31315 Capital Reserve Fund - 33121		(261,000)				(87,000)		(1,161,000) (387,000)	(1,548,000)
16340	<b>Community Parks_Phase 1 P_459</b> Recreation - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121		(322,553)		(1,378,666)		(35,839)		(1,143,805) (2,200,000) (127,089)	(3,470,894)
17013	<b>Little Etobicoke Ck Erosion Ctrl</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	1,000				59,000				0
17014	<b>Levi Creek Watercourse Realignment</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(1,087)				(318,975)		(1,138) (329,980)	(331,118)
17015	<b>Mary Fix Ck Erosion Ctrl-S of Dundas</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(11,007)				(1,086,556)		(11,563) (1,107,858)	(1,119,421)
17017	<b>Pinnacle SWMF-near Hurontario/Eglinton</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(68,000)				(1,932,000)		(76,500) (2,173,500)	(2,250,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018		2018		2018			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	Transfers to Reserve	Transfers from Reserve	Debt Financing				
17019	Cooksville Ck Floor SWMF #2103 (P-096) Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,932)					(164,068)	(10,057) (278,153)	(288,210)		
17106	Square One Drive - Confederation Parkway City Wide Engineering - 31335		(950,000)						(1,050,000)	(1,050,000)		
17130	Storm Sewer Oversizing-Various Locations Storm Water Management - 31350	270,000								0		
17171	Traffic Signal Equipment Enhancements City Wide Engineering - 31335		(237)						(79,652)	(79,652)		
17173	Traffic Systems and ITS City Wide Engineering - 31335	131							(39,824)	(39,824)		
17182	Pedestrian & Cyclist Access-Transitway City Wide Engineering - 31335 Capital Reserve Fund - 33121	310						(340,112)	(1,991,301) (2,442,747)	(4,434,048)		
17304	Future Directions review (Full) Recreation - 31315 Reserve for Contingencies - 30125		(99,000)				(11,000)		(297,000) (33,000)	(330,000)		
17308	Riverwood VC-Study & Preliminary Design Recreation - 31315 Reserve for Contingencies - 30125		(18,000)				(2,000)		(85,500) (9,500)	(95,000)		
17312	ComPk-Basic Development-F_034 Recreation - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(1,110,729)				(8,801) (125,724)		(1,403,418) (8,801) (158,245)	(1,570,464)		
17313	ComPk-Design & Cons (Harris Property) Recreation - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(247,500)				(1,800) (25,700)		(913,500) (1,800) (99,700)	(1,015,000)		
17341	Vehicles & Equipment - Growth - Parks Public Works - 31340 Capital Reserve Fund - 33121	3,920				436			(176,080) (19,564)	(195,644)		
17390	Land Acquisition Downtown, Cooksville Cash-in-Lieu of Parkland - 32121			1,227					(1,001,073)	(1,001,073)		
17391	Land Acquisition Cooksville Creek Cash-in-Lieu of Parkland - 32121			359					(1,797,391)	(1,797,391)		

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018		2018		2018			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	Transfers to Reserve	Transfers from Reserve	Debt Financing				
17601	<b>DC Background Study 2017</b> Capital Reserve Fund - 33121 General Government - 31310		(180,000)				(20,000)		(30,000) (270,000)	(300,000)		
18002	<b>Etobicoke Crk Erosion Ctrl-Eglinton</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(10,578)					(327,924)	(10,578) (327,924)	(338,502)		
18004	<b>Cooksville Crk Flood Protect-H.Molasy</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(12,000)				(338,000)		(12,000) (338,000)	(350,000)		
18005	<b>Cooksville Crk Erosion Control- CP Rwy</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(16,000)				(464,000)		(16,000) (464,000)	(480,000)		
18009	<b>Lakeview Master Drainage Plan</b> Storm Water Management - 31350		(380,000)						(380,000)	(380,000)		
18010	<b>Port Credit Master Drainage Plan</b> Storm Water Management - 31350		(380,000)						(380,000)	(380,000)		
18013	<b>Little Etobicoke Ck Erosion Ctrl-Dundas</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)				(147,000)		(3,000) (147,000)	(150,000)		
18016	<b>Credit River Erosion Control and Ice Dam</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)				(167,000)		(3,000) (167,000)	(170,000)		
18017	<b>Credit River Erosion Ctrl=Barbertown Brg</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(1,378)				(122,622)		(1,378) (122,622)	(124,000)		
18101	<b>Intersection Capital Program</b> City Wide Engineering - 31335		(1,355,000)						(1,355,000)	(1,355,000)		
18102	<b>Mavis Rd from Courtneypark Dr to North</b> City Wide Engineering - 31335		(4,600,000)						(4,600,000)	(5,000,000)		
	<b>Capital Reserve Fund - 33121</b> Federal Gas Tax Reserve Fund - 35182						(40,000) (360,000)		(40,000) (360,000)			
18103	<b>Preliminary Engineering Studies</b> City Wide Engineering - 31335		(100,000)						(100,000)	(100,000)		
18105	<b>Creditview Rd Widening from Bancroft Rd</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121		(450,000)				(50,000)		(450,000) (50,000)	(500,000)		

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
18106	<b>Burnhamthorpe Road E Reconstruction</b> City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182 - Debt Financing		(360,000)					(5,400,000) (600,000)	(360,000) (5,400,000) (600,000)	(6,360,000)
18130	<b>Storm Sewer Oversizing-Various Locations</b> Storm Water Management - 31350		(270,000)							(270,000)
18134	<b>Monitoring &amp; Minor modification of SWMF</b> Storm Water Management - 31350		(80,000)							(80,000)
18135	<b>Applewood Crk Erosion Control - Lakeview</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,000)					(445,000)	(5,000) (445,000)	(450,000)
18142	<b>Etobicoke Crk Erosion Ctrl-Pony Trl Dr</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(38,000)					(1,162,000)	(38,000) (1,162,000)	(1,200,000)
18144	<b>Mimico Crk Erosion Control-Etude Drive</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,000)					(105,000)	(5,000) (105,000)	(110,000)
18145	<b>Minor Erosion Ctrl Work-Various Locations</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)					(77,000)	(3,000) (77,000)	(80,000)
18147	<b>Sheridan Crk Erosion Ctrl-Lushes Ave.</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(28,000)					(502,000)	(28,000) (502,000)	(530,000)
18148	<b>Minico Crk Erosion Ctrl-Rena Rd</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(9,000)					(201,000)	(9,000) (201,000)	(210,000)
18163	<b>New Vehicles &amp; Equipment</b> Public Works - 31340 Capital Reserve Fund - 33121		(175,500)					(19,500)	(175,500) (19,500)	(195,000)
18165	<b>Sidewalks</b> City Wide Engineering - 31335 Contributions - Sidewalks - 35207		(350,000)					(140,000)	(350,000) (140,000)	(490,000)
18171	<b>Traffic Signal Equipment Enhancements</b> City Wide Engineering - 31335		(150,000)						(150,000)	(150,000)
18173	<b>Traffic System and ITS</b> City Wide Engineering - 31335		(75,000)						(75,000)	(75,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018		2018		2018			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	Transfers to Reserve	Transfers from Reserve	Debt Financing				
18186	<b>Cycling Program (Structures)</b> City Wide Engineering - 31335		(300,000)						(300,000)	(300,000)		
18188	<b>Noise Wall Retrofit (DC)</b> City Wide Engineering - 31335		(520,000)						(520,000)	(520,000)		
18197	<b>Property Acquisition</b> City Wide Engineering - 31335		(75,000)						(75,000)	(75,000)		
18198	<b>Traffic Signals - New</b> City Wide Engineering - 31335 Contributions - Traffic Signals - 35209		(340,000)				(370,000)		(340,000) (370,000)	(710,000)		
18200	<b>Property Acquisition</b> City Wide Engineering - 31335		(250,000)						(250,000)	(250,000)		
18300	<b>Downtown Parkland Acquisition</b> Cash-in-Lieu of Parkland - 32121				(2,000,000)				(2,000,000)	(2,000,000)		
18301	<b>Land Acquisition Cooksville Creek F-541</b> Cash-in-Lieu of Parkland - 32121				(995,727)				(995,727)	(995,727)		
18302	<b>Land Acquisition Cooksville Creek F-517</b> Cash-in-Lieu of Parkland - 32121				(1,617,852)				(1,617,852)	(1,617,852)		
18303	<b>Land Acquisition Cooksville Creek F-524</b> Cash-in-Lieu of Parkland - 32121				(1,113,103)				(1,113,103)	(1,113,103)		
18306	<b>Parkland Acquisition Program</b> Cash-in-Lieu of Parkland - 32121				(110,000)				(110,000)	(110,000)		
18311	<b>Vehicles &amp; Equip - Growth Related</b> Public Works - 31340 Capital Reserve Fund - 33121		(162,000)				(18,000)		(162,000) (18,000)	(180,000)		
18320	<b>Marina Park - Rivergate Walk &amp; Shoreline</b> Recreation - 31315 Capital Reserve Fund - 33121		(517,762)				(57,463)		(517,762) (57,463)	(575,225)		
18322	<b>Bicycle/Pedestrian System Development</b> Recreation - 31315 Capital Reserve Fund - 33121									0		
18323	<b>Bicycle/Pedestrian System Development</b> Recreation - 31315 Capital Reserve Fund - 33121		(252,882)				(28,098)		(252,882) (28,098)	(280,980)		
18334	<b>Park Not Yet Named (F_410) (Willow Glen)</b> Recreation - 31315 Capital Reserve Fund - 33121		(18,900)				(2,100)		(18,900) (2,100)	(21,000)		

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2018**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2018.

Project Number	Description	2018 Development Charge Financing		2018 Cash-in-Lieu of Parkland		2018 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
18335	Park Dev Exp Const Zonta Meadows (P_294) Recreation - 31315 Capital Reserve Fund - 33121		(120,150)				(13,350)		(120,150) (13,350)	(133,500)
18342	Park (F_408) (Pheasant Run Addition) Recreation - 31315 Capital Reserve Fund - 33121		(6,300)				(700)		(6,300) (700)	(7,000)
18346	Park Dev-Not Yt Named (F_410) (Willow Glen) Recreation - 31315 Capital Reserve Fund - 33121		(81,900)				(9,100)		(81,900) (9,100)	(91,000)
18347	Outdoor Basketball (2 Hoops) Recreation - 31315 Capital Reserve Fund - 33121		(37,719)				(4,191)		(37,719) (4,191)	(41,910)
18348	Design & Construction - F_408 Recreation - 31315 Capital Reserve Fund - 33121		(269,820)				(29,980)		(269,820) (29,980)	(299,800)
18349	Sun-Canadian Pipeline Trail Development Recreation - 31315 Capital Reserve Fund - 33121		(213,671)				(23,741)		(213,671) (23,741)	(237,412)
18612	DC Background Study - Consulting Capital Reserve Fund - 33121 General Government - 31310		(90,000)				(10,000)		(10,000) (90,000)	(100,000)
<b>TOTAL FINANCING ALL YEARS ALL SOURCES</b>									<b>(279,654,629)</b>	<b>(279,654,629)</b>
<b>TOTAL FINANCING TRANSFERRED IN 2018</b>		<b>17,296,598</b>	<b>(32,848,788)</b>	<b>1,941,967</b>	<b>(8,226,519)</b>	<b>6,684,083</b>	<b>(23,328,641)</b>	<b>(136,837)</b>		
<b>NET FINANCING TOTALS</b>			<b>(15,552,191)</b>		<b>(6,284,552)</b>					

## Appendix 4

**2018 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, 2018	Storms Waived @ Jan 1, 2018	Roads Waived @ Jan 1, 2018	Other Services Waived @ Jan 1, 2018	Value of Prepaid and Waived Credits @ Jan 1, 2018	Prepaid Credits Redeemed in 2018	Waived Services Redeemed in 2018	Value of Prepaid and Waived Credits @ Dec 31, 2018
M-957	1181482 Ontario Ltd	63,201	173,187	0	0	236,388	0	0	236,388
M-948	1236236 Ontario Inc.	21,282	63,921	0	0	85,203	0	0	85,203
M-901	763442 Ontario Limited (Indrio)	77,233	0	0	0	77,233	0	0	77,233
M-915	Annovator Investments	80,861	277,659	0	0	358,520	0	0	358,520
OZ-50/90	Bohler Uddeholm Thermo Tech	10,102	26,617	0	0	36,719	0	0	36,719
M-915	Boldco Group Inc.	87,551	378,535	0	0	466,086	0	0	466,086
	Brookfield Commercial Properties/Gentra Inc.	0	333,590	0	0	333,590	0	0	333,590
M-584	Cadillac Fairview Corp Ltd	0	318,033	521,417	0	839,450	0	0	839,450
M-425	Canonfield Inc.	0	672,973	1,320,891	0	1,993,864	0	0	1,993,864
M-793	Canonfield Inc.	221,561	830,879	0	0	1,052,440	0	0	1,052,440
43R-13128	City Centre Plaza	0	377,236	4,027,887	0	4,405,123	0	0	4,405,123
M-814	Dariusz Krowiak	1,212	0	0	0	1,212	0	0	1,212
M-852	Dundee Realty Corp	24,274	78,903	0	0	103,177	0	0	103,177
M-539	Eric Robbins	4,078	10,986	0	0	15,064	0	0	15,064
M-871	Erin Mills Development Corporation	0	7,727	0	0	7,727	0	0	7,727
M-781	Erin Mills Development Corporation	99,253	86,893	0	0	186,146	0	0	186,146
M-592	Erin Mills Development Corporation	59,314	311,617	0	0	370,931	0	0	370,931
T-84051 R-23352 RCP 1003	Erin Mills Development Corporation	0	1,421,212	0	0	1,421,212	0	-203,024	1,218,188
M-823	Erin Mills Development Corporation	13,520	679,504	1,764,594	0	2,457,618	0	0	2,457,618
M-908 & R- RP1542	Erin Mills Development Corporation	0	163,199	2,316,040	0	2,479,239	0	0	2,479,239
	Erin Mills Development Corporation	0	2,434,327	2,933,756	0	5,368,082	0	0	5,368,082
T-86106 & 43R-22605	Erin Mills Development Corporation	0	1,618,205	3,704,914	0	5,323,119	0	0	5,323,119
OZ-88/86	Erin Mills Development Corporation	0	438,400	4,941,898	0	5,380,298	0	-5,265,847	114,451
B-111/87	Everlast Construction	710	48,500	95,195	0	144,406	0	0	144,406
M-677	Great West Life Assurance Company	13,167	184,764	0	0	197,931	0	0	197,931
M-948	Impulse Technologies Ltd.	6,198	18,616	0	0	24,814	0	0	24,814
M-757	Kaiser Photo Products	5,163	18,997	0	0	24,160	0	0	24,160
OZ-50/90	Keanall Holdings Ltd.	123,196	324,601	0	0	447,797	0	0	447,797
M-1015	Kee Group Inc.	28	80	0	0	108	0	0	108
M-635	Kee Group Inc.	2,922	16,979	0	0	19,901	0	0	19,901
M-728	Kee Group Inc.	3,881	20,974	0	0	24,855	0	0	24,855
M-793	Lord Realty Holdings Ltd	7,008	74,908	0	0	81,916	0	0	81,916
M-533	Lord Realty Holdings Ltd	0	647,304	0	0	647,304	0	0	647,304
M-852	Meadowpines Development Corporation	202,513	966,982	0	0	1,169,495	0	0	1,169,495
M-689	Menkes Industrial Parks Ltd	36,004	179,779	0	0	215,783	0	0	215,783
M-845	N.H.D. Developments Limited	17,059	54,083	0	0	71,141	0	0	71,141

## Appendix 4

**2018 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, 2018	Storms Waived @ Jan 1, 2018	Roads Waived @ Jan 1, 2018	Other Services Waived @ Jan 1, 2018	Value of Prepaid and Waived Credits @ Jan 1, 2018	Prepaid Credits Redeemed in 2018	Waived Services Redeemed in 2018	Value of Prepaid and Waived Credits @ Dec 31, 2018
M-401	OMERS REALTY MGMT CORP	15,125	242,702	0	0	257,827	0	0	257,827
M-1010	OMERS REALTY MGMT CORP	0	5,121,334	12,817,482	6,130,285	24,069,102	0	0	24,069,102
M-1023	Orlando Corporation	36,818	89,890	0	0	126,707	0	0	126,707
M-832	Orlando Corporation	75,997	273,547	0	0	349,544	0	0	349,544
M-900	Orlando Corporation	0	499	874,778	0	875,277	0	0	875,277
M-948	Richill Construction Limited	40,901	122,849	0	0	163,750	0	0	163,750
M-886	Riello Burners	15,768	46,942	0	0	62,711	0	0	62,711
M-1326	Rivergrove Development	98,844	352,447	0	0	451,290	0	0	451,290
M-901	Slough Estates Canada Ltd	83,971	373,970	0	0	457,941	0	0	457,941
M-435	Tordar Investments Ltd	11,774	164,797	0	0	176,572	0	0	176,572
M-922	Trailmobile Canada Inc	1,869	5,463	0	0	7,332	0	0	7,332
M-926	Tridel	1	0	0	0	1	0	0	1
OZ-50/90	Uddeholm	6,478	17,069	0	0	23,547	0	0	23,547
M-886	Uddeholm	15,347	45,944	0	0	61,291	0	0	61,291
<b>Total</b>		<b>1,584,184</b>	<b>20,117,624</b>	<b>35,318,852</b>	<b>6,130,285</b>	<b>63,150,946</b>	<b>0</b>	<b>-5,468,871</b>	<b>57,682,075</b>

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

## 2018 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, 2018	DC Credits Used during 2018	DC Credits Granted by Council during 2018	DC Credits Balance @ Dec. 31, 2018	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									

## 2018 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, 2018	DC Credits Used during 2018	DC Credits Granted by Council during 2018	DC Credits Balance @ Dec. 31, 2018	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

## 2018 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, 2018	DC Credits Used during 2018	DC Credits Granted by Council during 2018	DC Credits Balance @ Dec. 31, 2018	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, 2018	Total 2018 Credits Used during 2018	DC Credits Granted by Council during 2018	DC Credits Balance @ Dec. 31, 2018
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 2018, 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