

City of Mississauga

# Corporate Report



|   |                             |
|---|-----------------------------|
| Date: 2018/06/12  | Originator's files:         |
| To: Chair and Members of General Committee  |                             |
| From: Gary Kent, CPA, CGA, Commissioner of Corporate Services and Chief Financial Officer | Meeting date:<br>2018/06/27 |

## Subject

**Annual Treasurer's Statement Report: Summary of Activity in 2017**

## Recommendation

1. That the report dated June 12, 2018, entitled “Annual Treasurer’s Statement Report: Summary of Activity in 2017” 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 2017” 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 2017” 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 2017 fiscal year.
- The DC reserve fund opening balance for 2017 was \$42.9 million. The City collected \$36.0 million in DC revenue and funded \$39.8 million in capital projects for growth-related capital assets. The closing balance was \$40.1 million at the end of 2017.
- The City collected \$7.6 million in CIL-Parkland revenue during 2017 and funded capital

assets of \$5.6 million in 2017. The closing balance of the CIL-Parkland reserve fund after all transactions was \$71.0 million.

- The Bonus Density (Section 37) reserve fund had an opening balance of \$1.2 million in 2017 and received \$0.3 million through Section 37 agreements during the year. The closing balance at the end of 2017 was \$1.6 million.
- This report is compliant with Bill 73 legislation and regulations amending 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) requires 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 2016 and 2017 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**

While revenues had remained fairly stable in 2015 and 2016 at \$26 million, DC revenues increased to \$36 million in 2017. An increase of \$9.6 million compared to 2016. Interest earned is \$0.4 million more in 2017 than in 2016, due to the higher balance in 2017.

Net capital expenditures in 2017 were \$39.8 million, a decrease of \$4 million from the 2016 net capital expenditures. About 49% of the \$39.8 million was for City-wide engineering projects and 34% was for Recreation and Park Development projects. Table 1 summarizes DC Reserve Fund Activity.

**Table 1**

| <b>DC Reserve Fund Activity</b>          | <b>2017<br/>\$(millions)</b> | <b>2016<br/>\$(millions)</b> | <b>Difference</b> |
|--|------------------------------|------------------------------|-------------------|
| <b>Opening Balance</b>                   | <b>\$ 42.9</b>               | <b>\$ 59.6</b>               | <b>\$ (16.7)</b>  |
| Add: DC Revenues                         | \$ 36.0                      | \$ 26.4                      | \$ 9.6            |
| Interest Income and Other                | \$ 1.1                       | \$ 0.7                       | \$ 0.4            |
| <b>Total Revenues</b>                    | <b>\$ 37.0</b>               | <b>\$ 27.1</b>               | <b>\$ 9.9</b>     |
| Less:                                    |                              |                              |                   |
| DC Funds Transferred to Capital Projects | \$ 50.1                      | \$ 54.9                      | \$ (4.8)          |
| DC Funds Returned from Capital Projects  | \$(10.9)                     | \$(11.3)                     | \$ 0.4            |
| Transfers to Revenue and Refunds         | \$ 0.6                       | \$ 0.2                       | \$ 0.4            |
| <b>Total Expenditures</b>                | <b>\$ 39.8</b>               | <b>\$ 43.8</b>               | <b>\$ (4.0)</b>   |
| <b>Closing Balance</b>                   | <b>\$ 40.1</b>               | <b>\$ 42.9</b>               | <b>\$ (2.8)</b>   |

A list of all DC Reserve Funds, including descriptions, can be found in Appendix 1, and 2017 activity for each DC Reserve Fund can be found in Appendix 2.

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

Summarized in Table 2, the collection of CIL-Parkland revenues in 2017 increased by \$2.2 million from 2016. Total capital expenditures for eligible expenses such as land acquisition, building renovation and equipment repair and replacement increased to \$11.2 million in 2017. The net result on the closing fund balance was an increase of \$5.2 million in the reserve.

**Table 2**

| <b>CIL-Parkland Reserve Fund Activity</b>          | <b>2017<br/>\$(millions)</b> | <b>2016<br/>\$(millions)</b> | <b>Difference</b> |
|--|------------------------------|------------------------------|-------------------|
| <b>Opening Balance</b>                             | <b>\$ 65.8</b>               | <b>\$ 58.4</b>               | <b>\$ 7.4</b>     |
| Add: CIL-Parkland Revenues                         | \$ 7.6                       | \$ 5.4                       | \$ 2.2            |
| Interest Income and Other                          | \$ 3.2                       | \$ 3.8                       | \$(0.6)           |
| <b>Total Revenues</b>                              | <b>\$10.8</b>                | <b>\$9.2</b>                 | <b>\$1.6</b>      |
| Less:  |                              |                              |                   |
| CIL-Parkland Funds Transferred to Capital Projects | \$ 11.2                      | \$ 7.8                       | \$ 3.4            |
| CIL-Parkland Funds Returned from Capital Projects  | \$(5.8)                      | \$(6.0)                      | \$ 0.2            |
| Transfers to Revenue and Refunds                   | \$ 0.2                       | \$0.0                        | \$ 0.2            |
| <b>Total Expenditures</b>                          | <b>\$5.6</b>                 | <b>\$1.8</b>                 | <b>\$3.8</b>      |
| <b>Closing Balance</b>                             | <b>\$ 71.0</b>               | <b>\$ 65.8</b>               | <b>\$ 5.2</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 approximately \$0.3 million in community benefit contributions from development during 2017. There have been no capital expenditures made from this reserve fund in 2017.

**Table 3**

| <b>Bonus Zoning Reserve Fund Activity</b>                | <b>2017<br/>\$(millions)</b> | <b>2016<br/>\$(millions)</b> | <b>Difference</b> |
|--|------------------------------|------------------------------|-------------------|
| <b>Opening Balance</b>                                   | <b>\$ 1.2</b>                | <b>\$ 0.6</b>                | <b>\$ 0.5</b>     |
| Add: Bonus Zoning Revenue                                | \$ 0.3                       | \$ 0.5                       | \$(0.2)           |
| Interest Income and Other                                | \$ 0.1                       | \$ 0.0                       | \$ 0.1            |
| <b>Total Revenues</b>                                    | <b>\$ 0.4</b>                | <b>\$ 0.5</b>                | <b>\$(0.1)</b>    |
| Less: Bonus Zoning Funds Transferred to Capital Projects | \$ 0.0                       | \$ 0.0                       | \$ 0.0            |
| Bonus Zoning Funds Returned from Capital Projects        | \$ 0.0                       | \$ 0.0                       | \$ 0.0            |
| <b>Total Expenditures</b>                                | <b>\$0.0</b>                 | <b>\$0.0</b>                 | <b>\$0.0</b>      |
| <b>Closing Balance</b>                                   | <b>\$ 1.6</b>                | <b>\$ 1.2</b>                | <b>\$ 0.4</b>     |

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

Developers are entitled to DC credits when they construct infrastructure on behalf of the City. Appendix 4 summarizes that there was no DC credit activity during 2017.

Lot levy credits are outlined in Appendix 4 for vacant lands that remain undeveloped in the City. The majority of these 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.

## **Financial Impact**

There are no immediate financial implications 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: Reserve Fund Descriptions
- Appendix 2: Reserve Funds Continuity Schedule
- Appendix 3: Capital Projects Financing
- Appendix 4: Development Levy Credit Continuity Schedule
- Appendix 5: DC Credits Continuity Schedule
- Appendix 6: 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, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Susan Cunningham, Manager, Development Financing and Reserve Management

**Appendix 1****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.   |

**2017 Development Charge Reserve Funds, Bonus Zoning and Cash-in-Lieu of Parkland Continuity Schedule**

| Fund Name                                    | Balance<br>Jan. 1, 2017 | Revenues        |                     |                      |                  |                      | Capital Expenditures                |   |                            | Balance<br>December 31, 2017 |
|--|-------------------------|-----------------|---------------------|----------------------|------------------|----------------------|-------------------------------------|---|----------------------------|------------------------------|
|  |                         | From<br>Revenue | Interest            | From<br>Developers   | Other            | Total<br>Revenue     | DCA / General<br>Reserve<br>Refunds | Transfers<br>To/ (From)<br>Capital <sup>1</sup> | Transfers<br>To<br>Revenue |                              |
| DCA- City Holding                            | 0.00                    | 0.00            | 0.00                | 443,841.36           | 0.00             | 443,841.36           | 412,413.48                          | 0.00  | 0.00                       | 31,427.88                    |
| DCA-General Government                       | (4,195,600.75)          | 0.00            | 0.00                | 249,092.85           | 0.00             | 249,092.85           | 0.00                                | 90,000.00                                       | 0.00                       | (4,036,507.90)               |
| DCA-Recreation                               | 10,464,233.02           | 0.00            | 43,863.99           | 5,037,742.41         | 0.00             | 5,081,606.40         | 0.00                                | 13,641,847.98                                   | 0.00                       | 1,903,991.44                 |
| DCA-Recreation (Hershey)                     | 0.00                    | 0.00            | 2,772.28            | (2,772.28)           | 0.00             | 0.00                 | 0.00                                | 0.00  | 0.00                       | 0.00                         |
| DCA-Fire Services                            | (11,601,152.54)         | 0.00            | 0.00                | 867,287.53           | 0.00             | 867,287.53           | 0.00                                | 2,200,000.00                                    | 0.00                       | (12,933,865.01)              |
| DCA-Library                                  | (1,534,772.89)          | 0.00            | 0.00                | 566,038.48           | 0.00             | 566,038.48           | 0.00                                | 180,000.00                                      | 0.00                       | (1,148,734.41)               |
| DCA-Transit                                  | 4,026,629.24            | 0.00            | 79,477.13           | 2,141,530.85         | 0.00             | 2,221,007.98         | 0.00                                | 2,687,500.00                                    | 0.00                       | 3,560,137.22                 |
| DCA-City Wide Engineering                    | 15,098,612.32           | 0.00            | 163,418.47          | 20,103,953.03        | 0.00             | 20,267,371.50        | 39,150.09                           | 19,501,218.00                                   | 0.00                       | 15,825,615.73                |
| DCA-Public Works                             | (1,239,031.63)          | 0.00            | 0.00                | 937,011.90           | 0.00             | 937,011.90           | 0.00                                | 355,500.00                                      | 150,000.00                 | (807,519.73)                 |
| DCA-Parking                                  | 2,278,907.68            | 0.00            | 58,652.50           | 557,674.94           | 0.00             | 616,327.44           | 0.00                                | 0.00  | 0.00                       | 2,895,235.12                 |
| DCA-LAC                                      | 0.00                    | 0.00            | 756.08              | (756.08)             | 0.00             | 0.00                 | 0.00                                | 0.00  | 0.00                       | 0.00                         |
| DCA-Storm Water                              | 25,859,168.54           | 0.00            | 602,938.31          | 2,734,424.00         | 0.00             | 3,337,362.31         | 0.00                                | 499,533.03                                      | 0.00                       | 28,696,997.82                |
| DC Appeal - Residential                      | 2,397,361.24            | 0.00            | 66,406.19           | 1,247,255.61         | 0.00             | 1,313,661.80         | 0.00                                | 0.00  | 0.00                       | 3,711,023.04                 |
| DC Appeal - Industrial                       | 742,536.18              | 0.00            | 25,810.57           | 759,656.89           | 0.00             | 785,467.46           | 0.00                                | 0.00  | 0.00                       | 1,528,003.64                 |
| DC Appeal - Non-Industrial                   | 553,026.49              | 0.00            | 15,393.14           | 339,943.18           | 0.00             | 355,336.32           | 0.00                                | 0.00  | 0.00                       | 908,362.81                   |
| <b>Total DC Reserve Funds</b>                | <b>42,849,916.90</b>    | <b>0.00</b>     | <b>1,059,488.66</b> | <b>35,981,924.67</b> | <b>0.00</b>      | <b>37,041,413.33</b> | <b>451,563.57</b>                   | <b>39,155,599.01</b>                            | <b>150,000.00</b>          | <b>40,134,167.65</b>         |
| <b>Bonus Zoning (section 37)</b>             | <b>1,174,937.89</b>     | <b>0.00</b>     | <b>65,159.72</b>    | <b>300,000.00</b>    | <b>0.00</b>      | <b>365,159.72</b>    | <b>0.00</b>                         | <b>0.00</b>                                     | <b>0.00</b>                | <b>1,540,097.61</b>          |
| <b>Cash-in-Lieu of Parkland (section 42)</b> | <b>65,841,712.70</b>    | <b>0.00</b>     | <b>3,161,235.17</b> | <b>7,632,601.01</b>  | <b>10,000.00</b> | <b>10,803,836.18</b> | <b>170,000.00</b>                   | <b>5,493,652.98</b>                             | <b>0.00</b>                | <b>70,981,895.90</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, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number | Description   | 2017                         |                        | 2017                     |                        | 2017                 |                        |                       | 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        |  |                             |  |  |
| 6104           | <b>Torbram Grade Separation (North)</b><br>City Wide Engineering - 31335  |                              | (11,819,319)           |                          |                        |                      |                        |                       | (61,841,000)   | (61,841,000)                |  |  |
| 8111           | <b>McLaughlin Rd - Bristol Rd to Britannia</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121   | 5,085                        |                        |                          |                        | 565                  |                        |                       | (377,415)  | (419,350)                   |  |  |
| 8115           | <b>Ridgeway Dr - Unity Drive to North Limit of</b><br>City Wide Engineering - 31335<br>Storm Water Management - 31350   | 108,344<br>12,120            |                        |                          |                        |                      |                        |                       | (9,315,269)<br>(1,042,067)   | (10,357,336)                |  |  |
| 8116           | <b>Huronario St/Highway 401 - S/E</b><br>City Wide Engineering - 31335  | 12,171                       |                        |                          |                        |                      |                        |                       | (1,487,829)  | (1,487,829)                 |  |  |
| 8159           | <b>Creditview Rd Bridge over Credit River</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121<br>- Debt Financing  |                              | (1,622,000)            |                          |                        |                      |                        |                       | (6,155,000)<br>(2,046,700)<br>(733,000)                                | (8,934,700)                 |  |  |
| 8173           | <b>Traffic System and ITS</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121<br>Contributions - Road - 35201  |                              | (596,680)              |                          |                        |                      |                        | (99,260)<br>(304,060) | (3,891,966)<br>(194,008)<br>(1,314,026)                                | (5,400,000)                 |  |  |
| 9307           | <b>P 471 Basic Development Phase II - design &amp; Recreation</b> - 31315   |                              | (44,000)               |                          |                        |                      |                        |                       | (945,000)  | (945,000)                   |  |  |
| 9332           | <b>Fusion site redevelopment - main house</b><br>Cash-in-Lieu of Parkland - 32121<br>Capital Reserve Fund - 33121<br>Facility Repairs & Reno. Rsrv Fund - 35381           |                              |                        | 13,452                   |                        | 15,350               |                        |                       | (1,881,648)<br>(1,582,850)<br>(564,200)                                | (4,028,698)                 |  |  |
| 9355           | <b>Basic Development - Sheridan Design</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  | 12,097                       |                        |                          |                        | 10,882               |                        |                       | (1,160,109)<br>(1,043,613)   | (2,203,722)                 |  |  |
| 9430           | <b>Meadowvale Library/CC Reno-Design</b><br>Recreation - 31315<br>Library - 31325<br>Cash-in-Lieu of Parkland - 32121<br>Capital Reserve Fund - 33121<br>- Debt Financing |                              | (180,000)              |                          | (144,500)              |                      |                        | (1,000)<br>(874,000)  | (948,000)<br>(6,543,900)<br>(22,770,000)<br>(3,146,000)<br>(3,651,300) | (37,059,200)                |  |  |
| 10132          | <b>Cooksville Creek Erosion Control Dundas</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121  | 557                          |                        |                          |                        | 18,367               |                        |                       | (3,267)<br>(107,809)   | (111,076)                   |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number | Description  | 2017                         |                        | 2017                     |                        | 2017                 |                        |                | 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 |  |                             |  |  |
| 10141          | Retrofit Loyalist Creek SWM Pond #5901<br>Storm Water Management - 31350   | 330,316                      |                        |                          |                        |                      |                        |                | (2,132,684)  | (2,132,684)                 |  |  |
| 10146          | Sawmill Creek Erosion Control - S of<br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121   | 3,338                        |                        |                          |                        | 59,635               |                        |                | (4,577)  | (86,350)                    |  |  |
| 10167          | Cycling Program<br>City Wide Engineering - 31335   | 230,000                      |                        |                          |                        |                      |                        |                | (3,540,000)  | (3,540,000)                 |  |  |
| 10318          | Predevelop Studies & Design (P492)<br>Recreation - 31315<br>Capital Reserve Fund - 33121   | 11,182                       |                        |                          |                        | 1,242                |                        |                | (29,318)   | (32,576)                    |  |  |
| 10324          | DEZEN/BEN TED - Construction<br>Recreation - 31315   | 6,591                        |                        |                          |                        |                      |                        |                | (477,909)  | (477,909)                   |  |  |
| 11132          | Applewood Creek Erosion Control<br>City Wide Engineering - 31335<br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121             | 71                           |                        |                          |                        | 3,482                |                        |                | (1,000)  | (46,447)                    |  |  |
| 11146          | Sawmill Creek Erosion Ctr-U/S Collegeway<br>City Wide Engineering - 31335<br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121    | 2,084                        |                        |                          |                        | 37,284               |                        |                | (9,000)  | (60,632)                    |  |  |
| 11147          | Sawmill Creek Erosion Control-Erin Mills Pk<br>City Wide Engineering - 31335<br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121 | 1,986                        |                        |                          |                        | 35,936               |                        |                | (11,000)   | (122,078)                   |  |  |
| 11175          | Traffic Management Centre<br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121<br>Contributions - Road - 35201                     | 169,680                      |                        |                          |                        | 99,260               |                        |                | (1,794,606)  | (3,025,000)                 |  |  |
| 31,060         |  |                              |                        |                          |                        |                      |                        |                | (736,297)  |                             |  |  |
|                |  |                              |                        |                          |                        |                      |                        |                | (494,098)  |                             |  |  |
| 11197          | Property Acquisition<br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121  | 5,807,893                    |                        |                          |                        | 35,646               |                        |                | (155,507)  | (156,461)                   |  |  |
|                |  |                              |                        |                          |                        |                      |                        |                | (954)  |                             |  |  |
| 11308          | Port Credit SS-4 Lit Tennis Courts-<br>Recreation - 31315<br>Capital Reserve Fund - 33121  | 955                          |                        |                          |                        | 106                  |                        |                | (314,945)  | (349,939)                   |  |  |
|                |  |                              |                        |                          |                        |                      |                        |                | (34,994)   |                             |  |  |
| 11445          | Hershey Air Support Structure<br>Cash-in-Lieu of Parkland - 32121  |                              |                        | 22,861                   |                        |                      |                        |                | (2,862,139)  | (2,862,139)                 |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

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| Project Number | Description   | 2017                         |                        | 2017                     |                        | 2017                 |                        |                | 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 |  |                             |  |  |
| 11960          | <b>Ninth Line Corridor Review</b><br>City Wide Engineering - 31335  | 93,988                       |                        |                          |                        |                      |                        |                | (6,012)  | (6,012)                     |  |  |
| 12109          | <b>Dundas Street West/Ninth Line West - PH 1</b><br>Recreation - 31315<br>City Wide Engineering - 31335   |                              | (550,000)              |                          |                        |                      |                        |                | (1,000,000)<br>(1,550,000)                         | (2,550,000)                 |  |  |
| 12130          | <b>Storm Sewer Oversizing-Various Locations</b><br>Storm Water Management - 31350   | 83,709                       |                        |                          |                        |                      |                        |                | (156,291)  | (156,291)                   |  |  |
| 12136          | <b>Cooksville Creek Erosion Control - North</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35183 | 6,138                        |                        |                          |                        | 202,174              |                        |                | (30,400)<br>(1,001,287)                            | (1,031,687)                 |  |  |
| 12140          | <b>Etobicoke Creek Channel Dredging</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35183         | 7,369                        |                        |                          |                        | 56,744<br>286,824    |                        |                | (18,146)<br>(132,741)<br>(713,176)                 | (864,062)                   |  |  |
| 12141          | <b>Ninth Line Corridor Scoped Subwatershed</b><br>City Wide Engineering - 31335<br>Storm Water Management - 31350   |                              | (93,988)               |                          |                        |                      |                        |                | (93,988)<br>(250,000)                              | (343,988)                   |  |  |
| 12148          | <b>Sheridan Creek Erosion Control - Benedet</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121   | 856                          |                        |                          |                        | 27,691               |                        |                | (6,644)<br>(214,809)                               | (221,453)                   |  |  |
| 12269          | <b>Design and Construction of Station 120</b><br>Fire Services - 31320<br>Capital Reserve Fund - 33121  |                              | (2,200,000)            |                          |                        |                      |                        |                | (5,860,000)<br>(540,000)                           | (6,400,000)                 |  |  |
| 12312          | <b>Fallingbrook Community Washrooms-Constr.</b><br>Cash-in-Lieu of Parkland - 32121   |                              |                        |                          | (422,000)              |                      |                        |                | (1,100,000)  | (1,100,000)                 |  |  |
| 12328          | <b>P389 Phase 1 Development</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121   | 2,626                        |                        |                          |                        | 292                  |                        |                | (1,077,374)<br>(119,708)                           | (1,197,082)                 |  |  |
| 12333          | <b>Artificial Turf Field Warranty Work</b><br>Recreation - 31315  | 22,113                       |                        |                          |                        |                      |                        |                | 22,113   | 22,113                      |  |  |
| 13101          | <b>Intersection Capital Program</b><br>City Wide Engineering - 31335  | 7,811                        |                        |                          |                        |                      |                        |                | (487,189)  | (487,189)                   |  |  |
| 13104          | <b>Sq One Dr-Confederation Pkwy to Rathburn</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121  |                              | (100,000)              |                          |                        |                      |                        |                | (100,000)<br>(250,000)                             | (350,000)                   |  |  |

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| Project Number | Description   | 2017                         |                        | 2017                     |                        | 2017                 |                        |                     | 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      |  |                             |  |  |
| 13106          | <b>Belgrave Dr Ramp Ext/widening- Mavis Rd</b><br>City Wide Engineering - 31335   | 295,000                      |                        |                          |                        |                      |                        |                     | (55,000)   |                             |  |  |
| 13110          | <b>Courteypark Dr East Widening/Kennedy Rd</b><br>City Wide Engineering - 31335   | 326,662                      |                        |                          |                        |                      |                        |                     | (223,338)  |                             |  |  |
| 13133          | <b>Applewood Creek Erosion Control - Behind</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35183   |                              | (168)                  |                          |                        |                      |                        | (2,068)<br>(13,974) | (3,168)<br>(39,068)<br>(263,974)   | (306,210)                   |  |  |
| 13136          | <b>Saw Creek Erosion Ctrl-Swallowdale</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35183<br>Debt Management - Stormwater - 37200<br>Debt Management RF-Tax Capital - 37100<br>- Debt Financing | 33,755                       |                        |                          |                        | 48,947<br>879,049    | (323,711)              |                     | (88,119)<br>(12,935)<br>(1,564,589)<br>120,951<br>879,049<br>(1,000,000) | (1,665,643)                 |  |  |
| 13140          | <b>Cooksville Creek Erosion Ctrl-Rathburn</b><br>Storm Water Management - 31350<br>Debt Management - Stormwater - 37200<br>Debt Management RF-Tax Capital - 37100<br>- Debt Financing   | 7,813                        |                        |                          |                        |                      | (405,909)              | 221,295             | (526,908)<br>711,013<br>(405,909)<br>(2,778,705)                         | (3,000,509)                 |  |  |
| 13143          | <b>Cooksville Creek- Burn to Miss Valley</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35183  | 26,452                       |                        |                          |                        | 82,187<br>131,810    |                        |                     | (1,548)<br>(4,813)<br>(693,190)  | (699,550)                   |  |  |
| 13173          | <b>Traffic System and ITS</b><br>City Wide Engineering - 31335  | 171                          |                        |                          |                        |                      |                        |                     | (99,829)   | (99,829)                    |  |  |
| 13307          | <b>Multi-Use Trails - Edward L. Scarlett</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  | 689,265                      |                        |                          |                        |                      |                        | 76,596              | (3,725)<br>(414)   | (4,139)                     |  |  |
| 13312          | <b>Erindale Park Washroom Replace-Design</b><br>Cash-in-Lieu of Parkland - 32121<br>Mascan Creditview Recreation - 35339  |                              |                        |                          | (863,442)              |                      |                        |                     | (1,414,770)<br>(31,234)  | (1,446,004)                 |  |  |
| 13313          | <b>Garnetwood Washrooms - Construction</b><br>Cash-in-Lieu of Parkland - 32121  |                              |                        |                          | (373,000)              |                      |                        |                     | (1,100,200)  | (1,100,200)                 |  |  |
| 13326          | <b>Malton Village Park - Design</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121   | 66,149                       |                        |                          |                        |                      |                        | 7,353               | (843,257)<br>(93,741)  | (936,998)                   |  |  |

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|----------------|---|------------------------------|------------------------|--------------------------|------------------------|----------------------|------------------------|---|---|-----------------------------|--|--|
|                |   | 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                          |   |                             |  |  |
| 13327          | <b>Park P_508 Development - Construction</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  |                              | (46,798)               |                          |                        |                      |                        | (5,202)                                 | (1,367,593)<br>(152,007)  | (1,519,600)                 |  |  |
| 13385          | <b>South Common Satellite Depot</b><br>Cash-in-Lieu of Parkland - 32121   |                              |                        | 16,024                   |                        |                      |                        |   | (442,976)   | (442,976)                   |  |  |
| 14103          | <b>Preliminary Engineering Studies</b><br>City Wide Engineering - 31335   |                              | (11,232)               |                          |                        |                      |                        |   | (111,232)   | (111,232)                   |  |  |
| 14105          | <b>Second Line Over HWY. 401- Bridge</b><br>Recreation - 31315<br>City Wide Engineering - 31335<br>Debt Management RF-Tax Capital - 37100<br>- Debt Financing   | 65,614                       |                        |                          |                        | 164,036              |                        |   | (134,386)<br>164,036<br>(500,000)                                       | (470,350)                   |  |  |
| 14129          | <b>Land/Cooksville Creek SWM Pond#3702</b><br>Storm Water Management - 31350<br>Cash-in-Lieu of Parkland - 32121<br>Parks-Other Developer Contribution - 35219<br>Stormwater-Capital Reserve Fund - 35992                                     |                              |                        | 5,680,000                |                        |                      |                        | (5,680,000)                             | (7,540,000)<br>17,100,000<br>1,800,000<br>(11,360,000)                  | 0                           |  |  |
| 14139          | <b>New Facility - Storm Water Mgt Pond#5503</b><br>Storm Water Management - 31350   | 18,089                       |                        |                          |                        |                      |                        |   | (1,039,753)   | (1,039,753)                 |  |  |
| 14142          | <b>New Facility-Cooksville Creek Pond #3702</b><br>Storm Water Management - 31350<br>Parks-Other Developer Contribution - 35219<br>Stormwater-Capital Reserve Fund - 35992<br>Developer Contribution-Stormwater Reserve -<br>- Debt Financing |                              | (275,000)              |                          |                        |                      |                        | (250,000)<br>(3,325,000)<br>(1,900,000) | (7,290,000)<br>(1,800,000)<br>(3,325,000)<br>(1,900,000)<br>(8,785,000) | (23,100,000)                |  |  |
| 14145          | <b>Minor Erosion Ctrl Works-Various Locations</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121   | 1,594                        |                        |                          |                        | 40,917               |                        |   | (1,406)<br>(36,083)   | (37,489)                    |  |  |
| 14146          | <b>Cooksville Creek Flood Protection-Dyking</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>- Debt Financing   |                              | (18,892)               |                          |                        |                      |                        | (631,108)                               | (122,045)<br>(885,477)<br>(3,191,500)                                   | (4,199,022)                 |  |  |
| 14161          | <b>Noise Wall Program</b><br>City Wide Engineering - 31335<br>Debt Management RF-Tax Capital - 37100<br>- Debt Financing  | 66,637                       |                        |                          |                        | 224,434              |                        |   | (308,363)<br>224,434<br>(1,263,000)                                     | (1,346,929)                 |  |  |

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|----------------|--|------------------------------|------------------------|--------------------------|------------------------|----------------------|------------------------|----------------|--|-----------------------------|--|--|
|                |  | 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 |  |                             |  |  |
| 14165          | <b>Sidewalks</b><br>City Wide Engineering - 31335  | 110,008                      |                        |                          |                        |                      |                        |                | (889,992)  | (889,992)                   |  |  |
| 14173          | <b>Traffic System and ITS</b><br>City Wide Engineering - 31335   |                              | (1,054)                |                          |                        |                      |                        |                | (76,054)   | (76,054)                    |  |  |
| 14176          | <b>Multi-Use Trails along Hanlan Routes</b><br>City Wide Engineering - 31335   |                              | (414,424)              |                          |                        |                      |                        |                | (2,284,424)  | (2,284,424)                 |  |  |
| 14198          | <b>Traffic Signals - New</b><br>City Wide Engineering - 31335<br>Contributions - Traffic Signals - 35209   | 127,942                      |                        |                          |                        | 589,567              |                        |                | (172,058)  | (52,491)                    |  |  |
| 14303          | <b>Site Investigations/Appraisals/Audits</b><br>Cash-in-Lieu of Parkland - 32121   |                              |                        | 2,391                    |                        |                      |                        |                | 119,567  | (97,609)                    |  |  |
| 14319          | <b>Design&amp;Constr of Bridge -Harris property</b><br>Recreation - 31315<br>Cash-in-Lieu of Parkland - 32121<br>Capital Reserve Fund - 33121                    | 25,228                       |                        | 15,578                   |                        |                      | 2,803                  |                | (158,287)  | (404,297)                   |  |  |
| 14325          | <b>Tennis Court Colour Coat - Various</b><br>Cash-in-Lieu of Parkland - 32121  |                              |                        |                          | (1,949)                |                      |                        |                | (71,949)   | (71,949)                    |  |  |
| 15102          | <b>Transportation Master Plan Study</b><br>City Wide Engineering - 31335   |                              | (132,693)              |                          |                        |                      |                        |                | (432,693)  | (432,693)                   |  |  |
| 15103          | <b>Preliminary Engineering Studies</b><br>City Wide Engineering - 31335  | 100,000                      |                        |                          |                        |                      |                        |                |  | 0                           |  |  |
| 15104          | <b>Lakeshore Road Movement Study</b><br>City Wide Engineering - 31335  |                              | (132,693)              |                          |                        |                      |                        |                | (1,442,693)  | (1,442,693)                 |  |  |
| 15105          | <b>Downtown Master Plan</b><br>City Wide Engineering - 31335   |                              |                        | (500,000)                |                        |                      |                        |                | (1,900,000)  | (1,900,000)                 |  |  |
| 15108          | <b>Sheridan Park Drive - Speakman (EA)</b><br>City Wide Engineering - 31335  |                              |                        | (100,000)                |                        |                      |                        |                | (350,000)  | (350,000)                   |  |  |
| 15134          | <b>Monitor &amp; Minor Modification SW-Various</b><br>Storm Water Management - 31350   | 3,122                        |                        |                          |                        |                      |                        |                | (76,878)   | (76,878)                    |  |  |
| 15137          | <b>Ckwvl Crk Pond #2101-Mis Valy &amp; Cntl Pky</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Stormwater-Capital Reserve Fund - 35992 |                              | (32,000)               |                          |                        |                      |                        | (134,000)      | (95,667)   | (499,667)                   |  |  |
| 15141          | <b>Moore Crk Erosion Ctrl-Lakeshore Rd W</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121<br>Stormwater-Capital Reserve Fund - 35992        |                              | (1,000)                |                          |                        |                      |                        | (339,000)      | (1,000)  | (430,000)                   |  |  |

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|----------------|---|------------------------------|------------------------|--------------------------|------------------------|----------------------|------------------------|----------------|--|-----------------------------|--|--|
|                |   | 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 |  |                             |  |  |
| 15145          | <b>Minor Erosion Ctrl Wrk-Various Locations</b><br>Storm Water Management - 31350<br>Capital Reserve Fund - 33121   | 466                          |                        |                          |                        | 14,104               |                        |                | (2,094)<br>(63,336)                                | (65,430)                    |  |  |
| 15161          | <b>Noise Wall Replacements</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121<br>Debt Management RF-Tax Capital - 37100<br>- Debt Financing | 5,723                        |                        |                          |                        | 7,226                | (730,191)              | 770,000        | (714,777)<br>(132,274)<br>(730,191)                | (1,577,241)                 |  |  |
| 15171          | <b>Traffic Signal Equipment Enhancements</b><br>City Wide Engineering - 31335   | 18                           |                        |                          |                        |                      |                        |                | (114,982)  | (114,982)                   |  |  |
| 15238          | <b>Transit Malton Facility-Expans &amp; Improve</b><br>Transit - 31330<br>Federal Gas Tax Reserve Fund - 35183  |                              | (450,000)              |                          |                        |                      | (50,000)               |                | (3,150,000)<br>(350,000)                           | (3,500,000)                 |  |  |
| 15304          | <b>Park Redevelopment-Zonta Meadows (P_294)</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121<br>Parks-Other Developer Contribution - 35219           |                              | (94,500)               |                          |                        |                      | (10,500)               |                | (436,500)<br>(48,500)<br>(500,000)                 | (985,000)                   |  |  |
| 15310          | <b>Port Credit Harbour West Side</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  |                              | (121,500)              |                          |                        |                      | (13,500)               |                | (387,000)<br>(43,000)                              | (430,000)                   |  |  |
| 15312          | <b>Unlit Tennis CourtsChurchill Meadows</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121   |                              | (811)                  |                          |                        |                      | (90)                   |                | (129,346)<br>(14,440)                              | (143,786)                   |  |  |
| 15313          | <b>SportsFields(New) TennisCrts Brookmede Pk</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121<br>Contrib-Glenforest Tennis Club-5 Yr - 35531         |                              | (40,481)               |                          |                        |                      | (4,519)                |                | (169,016)<br>(18,869)<br>(76,053)                  | (263,938)                   |  |  |
| 15316          | <b>Park Improvements - (P_173)</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  | 131                          |                        |                          |                        | 15                   |                        |                | (41,843)<br>(4,649)                                | (46,493)                    |  |  |
| 15319          | <b>Community PksPhase 1 Not Yet Name P_459</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121<br>- Debt Financing                                      |                              | (6,519,023)            |                          |                        |                      |                        | (724,000)      | (7,399,574)<br>(97,839)<br>(724,000)               | (8,221,413)                 |  |  |
| 15321          | <b>Development of F_408 Design &amp; Construct</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121  | 191,988                      |                        |                          |                        | 21,374               |                        |                | (11,012)<br>(1,226)                                | (12,238)                    |  |  |

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|                |  | 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 |  |                             |  |  |
| 15350          | <b>Land Acquisition Credit Valley Lands</b><br>Cash-in-Lieu of Parkland - 32121  |                              |                        |                          | (46,141)               |                      |                        |                | (2,646,141)  | (2,646,141)                 |  |  |
| 15431          | <b>Park 459 Development - Partnership</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121<br>- Debt Financing              |                              | (4,438,485)            |                          |                        |                      |                        |                | (5,101,515)<br>(73,670)<br>(493,000)               | (5,668,185)                 |  |  |
| 15709          | <b>Accessibility - Malton Arena Washroom</b><br>Cash-in-Lieu of Parkland - 32121   |                              |                        | 356                      |                        |                      |                        |                | (121,544)  | (121,544)                   |  |  |
| 16103          | <b>Preliminary Engineering Studies</b><br>City Wide Engineering - 31335  | 100,000                      |                        |                          |                        |                      |                        |                |  | 0                           |  |  |
| 16106          | <b>Burnhamthorpe Rd-Ninth Line-Loyalist Dr</b><br>City Wide Engineering - 31335  |                              | (150,000)              |                          |                        |                      |                        |                | (350,000)  | (350,000)                   |  |  |
| 16107          | <b>QEWR/Credit River Active Trans Assessment</b><br>City Wide Engineering - 31335  |                              | (170,000)              |                          |                        |                      |                        |                | (545,000)  | (545,000)                   |  |  |
| 16130          | <b>SDW Storm Sewer Oversizing - Various</b><br>Storm Water Management - 31350  | 270,000                      |                        |                          |                        |                      |                        |                |  | 0                           |  |  |
| 16152          | <b>Rena Road - Culvert Widening</b><br>City Wide Engineering - 31335<br>Federal Gas Tax Reserve Fund - 35183                     |                              | (500,000)              |                          |                        |                      | (500,000)              |                | (1,500,000)<br>(1,500,000)                         | (3,000,000)                 |  |  |
| 16171          | <b>Traffic Signal Equipment Enhancements</b><br>City Wide Engineering - 31335  | 96                           |                        |                          |                        |                      |                        |                | (114,904)  | (114,904)                   |  |  |
| 16312          | <b>City Centre Scholar's Green</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121<br>Federal Gas Tax Reserve Fund - 35182 | 111,000                      |                        |                          |                        | 22,177               | (9,844)                |                | (376,555)<br>(31,996)<br>(9,844)                   | (418,395)                   |  |  |
| 16315          | <b>Design and Construct - Unit Court</b><br>Recreation - 31315<br>Capital Reserve Fund - 33121                                   | 57,502                       |                        |                          |                        | 6,428                |                        |                | (1)<br>1   | 0                           |  |  |
| 16321          | <b>Waterfront Strategy Study (5 years)</b><br>Recreation - 31315<br>Reserve for Contingencies - 30125                            |                              | (27,000)               |                          |                        |                      | (3,000)                |                | (126,000)<br>(14,000)                              | (140,000)                   |  |  |
| 16332          | <b>Park Utilization Tracking</b><br>Recreation - 31315<br>Reserve for Contingencies - 30125                                      |                              | (37,125)               |                          |                        |                      |                        |                | (74,250)<br>(90,750)                               | (165,000)                   |  |  |

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|----------------|--|------------------------------|------------------------|--------------------------|------------------------|----------------------|------------------------|----------------|--|-----------------------------|--|--|
|                |  | 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 |  |                             |  |  |
| 16340          | <b>Community Parks_Phase 1 P_459</b><br>Recreation - 31315<br>Cash-in-Lieu of Parkland - 32121<br>Capital Reserve Fund - 33121 |                              | (752,623)              |                          | (689,334)              |                      |                        | (83,625)       | (821,252)<br>(821,334)<br>(91,250)                 | (1,733,836)                 |  |  |
| 17003          | <b>Development Charges Update</b><br>Storm Water Management - 31350  |                              | (80,000)               |                          |                        |                      |                        |                | (80,000)   | (80,000)                    |  |  |
| 17004          | <b>Cooksville Ck Erosion Ctrl - QEW-Elaine</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992    |                              | (1,875)                |                          |                        |                      |                        | (53,021)       | (1,875)<br>(53,021)                                | (54,896)                    |  |  |
| 17006          | <b>Land/Cooksville CK SWMF Pond #2102</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992         |                              | (41,000)               |                          |                        |                      |                        | (1,159,000)    | (41,000)<br>(1,159,000)                            | (1,200,000)                 |  |  |
| 17008          | <b>Cooksville Ck Erosion Ctrl - QEW-S of</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992      |                              | (1,125)                |                          |                        |                      |                        | (34,677)       | (1,125)<br>(34,677)                                | (35,802)                    |  |  |
| 17009          | <b>Southdown Master Drainage Plan</b><br>Storm Water Management - 31350  |                              | (350,000)              |                          |                        |                      |                        |                | (350,000)  | (350,000)                   |  |  |
| 17010          | <b>Cooksville Ck Erosion Ctrl - Miss Valley</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992   |                              | (12,500)               |                          |                        |                      |                        | (356,826)      | (12,500)<br>(356,826)                              | (369,326)                   |  |  |
| 17013          | <b>Little Etobicoke Ck Erosion Ctrl</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992           |                              | (1,000)                |                          |                        |                      |                        | (59,000)       | (1,000)<br>(59,000)                                | (60,000)                    |  |  |
| 17014          | <b>Levi Creek Watercourse Realignment</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992         |                              | (51)                   |                          |                        |                      |                        | (11,005)       | (51)<br>(11,005)                                   | (11,056)                    |  |  |
| 17015          | <b>Mary Fix Ck Erosion Ctrl-S of Dundas</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992       |                              | (556)                  |                          |                        |                      |                        | (21,302)       | (556)<br>(21,302)                                  | (21,858)                    |  |  |
| 17016          | <b>Credit River Erosion Ctrl-Erindale Park</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992    |                              | (2,000)                |                          |                        |                      |                        | (148,000)      | (2,000)<br>(148,000)                               | (150,000)                   |  |  |
| 17017          | <b>Pinnacle SWMF-near Hurontario/Eglinton</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992     |                              | (8,500)                |                          |                        |                      |                        | (241,500)      | (8,500)<br>(241,500)                               | (250,000)                   |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number | Description  | 2017                         |                        | 2017                     |                        | 2017                 |                        |                | 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          | <b>Cooksville Ck Floor SWMF #2103 (P-096)</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992   |                              | (4,125)                |                          |                        |                      | (114,085)              |                | (4,125)<br>(114,085)                               | (118,210)                   |  |  |
| 17020          | <b>Cooksville Ck Floor SWMF #3604 (P-309)</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992   |                              | (4,625)                |                          |                        |                      | (135,568)              |                | (4,625)<br>(135,568)                               | (140,193)                   |  |  |
| 17101          | <b>Intersection Capital Program</b><br>City Wide Engineering - 31335   |                              | (495,000)              |                          |                        |                      |                        |                | (495,000)  | (495,000)                   |  |  |
| 17102          | <b>Preliminary Engineering Studies</b><br>City Wide Engineering - 31335  |                              | (100,000)              |                          |                        |                      |                        |                | (100,000)  | (100,000)                   |  |  |
| 17103          | <b>Development Charges Update (Major Roads)</b><br>City Wide Engineering - 31335   |                              | (400,000)              |                          |                        |                      |                        |                | (400,000)  | (400,000)                   |  |  |
| 17106          | <b>Square One Drive - Confederation Parkway</b><br>City Wide Engineering - 31335   |                              | (100,000)              |                          |                        |                      |                        |                | (100,000)  | (100,000)                   |  |  |
| 17130          | <b>Storm Sewer Oversizing-Various Locations</b><br>Storm Water Management - 31350  |                              | (270,000)              |                          |                        |                      |                        |                | (270,000)  | (270,000)                   |  |  |
| 17131          | <b>Cooksville Ck Flood SWFM #3603</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992           |                              | (118,554)              |                          |                        |                      | (3,384,368)            |                | (118,554)<br>(3,384,368)                           | (3,502,922)                 |  |  |
| 17134          | <b>Monitoring &amp; Minor modification of SWMF</b><br>Storm Water Management - 31350   |                              | (80,000)               |                          |                        |                      |                        |                | (80,000)   | (80,000)                    |  |  |
| 17137          | <b>Accessible Compliance-Brittannia GlenErin</b><br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121            |                              | (7,000)                |                          |                        |                      | (7,000)                |                | (7,000)<br>(7,000)                                 | (14,000)                    |  |  |
| 17138          | <b>Creditview Road Multi-Use Trail</b><br>City Wide Engineering - 31335  |                              | (337,000)              |                          |                        |                      |                        |                | (337,000)  | (337,000)                   |  |  |
| 17145          | <b>Minor Erosion CTri Work-Various Location</b><br>Storm Water Management - 31350<br>Stormwater-Capital Reserve Fund - 35992 |                              | (6,400)                |                          |                        |                      | (193,600)              |                | (6,400)<br>(193,600)                               | (200,000)                   |  |  |
| 17163          | <b>New Vehicles &amp; Equipment</b><br>Public Works - 31340<br>Capital Reserve Fund - 33121                                  |                              | (175,500)              |                          |                        |                      | (99,500)               |                | (175,500)<br>(99,500)                              | (275,000)                   |  |  |
| 17165          | <b>Sidewalks</b><br>City Wide Engineering - 31335<br>Contributions - Sidewalks - 35207                                       |                              | (350,000)              |                          |                        |                      | (450,000)              |                | (350,000)<br>(450,000)                             | (800,000)                   |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number | Description   | 2017                         |                        | 2017                     |                        | 2017                 |                        |                | 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 |  |                             |  |  |
| 17171          | Traffic Signal Equipment Enhancements<br>City Wide Engineering - 31335                                    |                              | (79,415)               |                          |                        |                      |                        |                | (79,415)   | (79,415)                    |  |  |
| 17173          | Traffic Systems and ITS<br>City Wide Engineering - 31335  |                              | (39,955)               |                          |                        |                      |                        |                | (39,955)   | (39,955)                    |  |  |
| 17182          | Pedestrian & Cyclist Access-Transitway<br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121   |                              | (1,991,610)            |                          |                        |                      |                        | (2,102,635)    | (1,991,610)<br>(2,102,635)                         | (4,094,245)                 |  |  |
| 17190          | Burnhamthorpe Multi-Use Trail Bridge-#3<br>City Wide Engineering - 31335                                  |                              | (1,500,000)            |                          |                        |                      |                        |                | (1,500,000)  | (1,500,000)                 |  |  |
| 17197          | Property Acquisition - Living Arts Drive<br>City Wide Engineering - 31335<br>Capital Reserve Fund - 33121 |                              | (4,500,000)            |                          |                        |                      |                        | (1,600,000)    | (4,500,000)<br>(1,600,000)                         | (6,100,000)                 |  |  |
| 17198          | Traffic Signals - New<br>City Wide Engineering - 31335<br>Contributions - Traffic Signals - 35209         |                              | (340,000)              |                          |                        |                      |                        | (370,000)      | (340,000)<br>(370,000)                             | (710,000)                   |  |  |
| 17205          | Transit Change-Off Vehicle Acquisitions<br>Transit - 31330<br>Capital Reserve Fund - 33121                |                              | (130,500)              |                          |                        |                      |                        | (15,143)       | (130,500)<br>(15,143)                              | (145,643)                   |  |  |
| 17224          | Transit Bus Stops/Pads (Growth)<br>Transit - 31330<br>Capital Reserve Fund - 33121                        |                              | (122,000)              |                          |                        |                      |                        | (14,603)       | (122,000)<br>(14,603)                              | (136,603)                   |  |  |
| 17228          | Transit Bus Acquisitions 40FT-PTIF<br>Transit - 31330<br>Capital Reserve Fund - 33121                     |                              | (1,985,000)            |                          |                        |                      |                        | (12,791,037)   | (1,985,000)<br>(12,791,037)                        | (14,776,037)                |  |  |
| 17229          | Transit Bus Acquisitions 60FT-PTIF<br>Transit - 31330<br>Capital Reserve Fund - 33121                     |                              |                        |                          |                        |                      |                        | (13,855,135)   |  | (13,855,135)                |  |  |
| 17303          | Site Investigations, Appraisals<br>Cash-in-Lieu of Parkland - 32121                                       |                              |                        |                          | (110,000)              |                      |                        |                |  | (110,000)                   |  |  |
| 17304          | Future Directions review (Full)<br>Recreation - 31315<br>Reserve for Contingencies - 30125                |                              | (198,000)              |                          |                        |                      |                        | (22,000)       | (198,000)<br>(22,000)                              | (220,000)                   |  |  |
| 17305          | Future Directions background study<br>Recreation - 31315<br>Reserve for Contingencies - 30125             |                              | (180,000)              |                          |                        |                      |                        | (20,000)       | (180,000)<br>(20,000)                              | (200,000)                   |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number | Description   | 2017                         |                        | 2017                     |                        | 2017                 |                        |                | 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 |  |                             |  |  |
| 17308          | Riverwood VC-Study & Preliminary Design<br>Recreation - 31315<br>Reserve for Contingencies - 30125  |                              | (67,500)               |                          |                        |                      |                        | (7,500)        | (67,500)<br>(7,500)                                | (75,000)                    |  |  |
| 17310          | Bridges & Underp McLaughlin-Derry P_492<br>Recreation - 31315<br>Capital Reserve Fund - 33121       |                              | (81,000)               |                          |                        |                      |                        | (9,000)        | (81,000)<br>(9,000)                                | (90,000)                    |  |  |
| 17311          | Play Equipment John "Bud" ClearyPK (P_308)<br>Recreation - 31315<br>Capital Reserve Fund - 33121    |                              | (81,631)               |                          |                        |                      |                        | (9,133)        | (81,631)<br>(9,133)                                | (90,764)                    |  |  |
| 17312          | ComPk-Basic Development-F_034<br>Recreation - 31315<br>Federal Gas Tax Reserve Fund - 35182         |                              | (292,689)              |                          |                        |                      |                        | (32,521)       | (292,689)<br>(32,521)                              | (325,210)                   |  |  |
| 17313          | ComPk-Design & Cons (Harris Property)<br>Recreation - 31315<br>Federal Gas Tax Reserve Fund - 35182 |                              | (666,000)              |                          |                        |                      |                        | (74,000)       | (666,000)<br>(74,000)                              | (740,000)                   |  |  |
| 17325          | Redevelopment - design<br>Recreation - 31315<br>Capital Reserve Fund - 33121                        |                              | (247,950)              |                          |                        |                      |                        | (27,550)       | (247,950)<br>(27,550)                              | (275,500)                   |  |  |
| 17331          | Evaluation of washrooms and trails<br>Recreation - 31315<br>Reserve for Contingencies - 30125       |                              | (38,250)               |                          |                        |                      |                        | (46,750)       | (38,250)<br>(46,750)                               | (85,000)                    |  |  |
| 17341          | Vehicles & Equipment - Growth - Parks<br>Public Works - 31340<br>Capital Reserve Fund - 33121       |                              | (180,000)              |                          |                        |                      |                        | (20,000)       | (180,000)<br>(20,000)                              | (200,000)                   |  |  |
| 17351          | Outdoor Basketball (2) - Hillside Park<br>Recreation - 31315<br>Capital Reserve Fund - 33121        |                              | (57,503)               |                          |                        |                      |                        | (6,427)        | (57,503)<br>(6,427)                                | (63,930)                    |  |  |
| 17352          | Outdoor Basketball_John "Bud" Cleary Pk<br>Recreation - 31315<br>Capital Reserve Fund - 33121       |                              | (463,806)              |                          |                        |                      |                        | (51,647)       | (463,806)<br>(51,647)                              | (515,453)                   |  |  |
| 17390          | Land Acquisition Downtown, Cooksville<br>Cash-in-Lieu of Parkland - 32121                           |                              |                        |                          | (1,002,300)            |                      |                        |                | (1,002,300)  | (1,002,300)                 |  |  |
| 17391          | Land Acquisition Cooksville Creek<br>Cash-in-Lieu of Parkland - 32121                               |                              |                        |                          | (1,797,750)            |                      |                        |                | (1,797,750)  | (1,797,750)                 |  |  |

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parklands**  
**December 31, 2017**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2017.

| Project Number                               | Description  | 2017                         |                        | 2017                     |                        | 2017                 |                        |                    | 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     |  |                             |  |  |
| 17392  | <b>Land Acquisition Credit River Valley</b><br>Cash-in-Lieu of Parkland - 32121                            |                              |                        |                          | (5,793,900)            |                      |                        |                    | (5,793,900)  | (5,793,900)                 |  |  |
| 17427  | <b>RecFuture Directions Study-Cooksville CC</b><br>Recreation - 31315<br>Reserve for Contingencies - 30125 |                              | (135,000)              |                          |                        |                      |                        | (15,000)           | (135,000)<br>(15,000)                              | (150,000)                   |  |  |
| 17432  | <b>Recreation Future Directions Master Plan</b><br>Recreation - 31315<br>Reserve for Contingencies - 30125 |                              | (207,000)              |                          |                        |                      |                        | (23,000)           | (207,000)<br>(23,000)                              | (230,000)                   |  |  |
| 17601  | <b>DC Background Study 2017</b><br>Capital Reserve Fund - 33121<br>General Government - 31310              |                              | (90,000)               |                          |                        |                      |                        | (10,000)           | (10,000)<br>(90,000)                               | (100,000)                   |  |  |
| <b>TOTAL FINANCING ALL YEARS ALL SOURCES</b> |  |                              |                        |                          |                        |                      |                        |                    | <b>(304,359,922)</b>                               | <b>(304,359,922)</b>        |  |  |
| <b>TOTAL FINANCING TRANSFERRED IN 2017</b>   |  | <b>9,639,507</b>             | <b>(48,795,108)</b>    | <b>5,750,663</b>         | <b>(11,244,316)</b>    | <b>3,241,564</b>     | <b>(52,456,470)</b>    | <b>(1,832,705)</b> |  |                             |  |  |
| <b>NET FINANCING TOTALS</b>                  |  |                              | <b>(39,155,599)</b>    |                          | <b>(5,493,653)</b>     |                      |                        |                    |  |                             |  |  |

## Appendix 4

**2017 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, 2017 | Storms Waived @ Jan 1, 2017 | Roads Waived @ Jan 1, 2017 | Other Services Waived @ Jan 1, 2017 | Value of Prepaid and Waived Credits @ Jan 1, 2017 | Prepaid Credits Redeemed in 2017 | Waived Services Redeemed in 2017 | Value of Prepaid and Waived Credits @ Dec 31, 2017 |
|--------------------------|--|---|-----------------------------|----------------------------|-------------------------------------|---|----------------------------------|----------------------------------|--|
| M-957                    | 1181482 Ontario Ltd                          | 63,201                                      | 168,008                     | 0                          | 0                                   | 231,209   | 0                                | 0                                | 231,209  |
| M-948                    | 1236236 Ontario Inc.                         | 21,282                                      | 62,010                      | 0                          | 0                                   | 83,292  | 0                                | 0                                | 83,292   |
| M-901                    | 763442 Ontario Limited (Indrio)              | 77,233                                      | 0                           | 0                          | 0                                   | 77,233  | 0                                | 0                                | 77,233   |
| M-915                    | Annovator Investments                        | 80,861                                      | 269,355                     | 0                          | 0                                   | 350,217   | 0                                | 0                                | 350,217  |
| OZ-50/90                 | Bohler Uddeholm Thermo Tech                  | 10,102                                      | 25,821                      | 0                          | 0                                   | 35,923  | 0                                | 0                                | 35,923   |
| M-915                    | Boldco Group Inc.                            | 87,551                                      | 367,215                     | 0                          | 0                                   | 454,766   | 0                                | 0                                | 454,766  |
|                          | Brookfield Commercial Properties/Gentra Inc. | 0   | 323,614                     | 0                          | 0                                   | 323,614   | 0                                | 0                                | 323,614  |
| M-584                    | Cadillac Fairview Corp Ltd                   | 0   | 308,522                     | 505,795                    | 0                                   | 814,317   | 0                                | 0                                | 814,317  |
| M-425                    | Canonfield Inc.                              | 0   | 652,847                     | 1,281,316                  | 0                                   | 1,934,163   | 0                                | 0                                | 1,934,163  |
| M-793                    | Canonfield Inc.                              | 221,561                                     | 806,031                     | 0                          | 0                                   | 1,027,592   | 0                                | 0                                | 1,027,592  |
| 43R-13128                | City Centre Plaza                            | 0   | 365,955                     | 3,907,208                  | 0                                   | 4,273,163   | 0                                | 0                                | 4,273,163  |
| M-814                    | Dariusz Krowiak                              | 1,212                                       | 0                           | 0                          | 0                                   | 1,212   | 0                                | 0                                | 1,212  |
| M-852                    | Dundee Realty Corp                           | 24,274                                      | 76,543                      | 0                          | 0                                   | 100,817   | 0                                | 0                                | 100,817  |
| M-539                    | Eric Robbins                                 | 4,078                                       | 10,658                      | 0                          | 0                                   | 14,736  | 0                                | 0                                | 14,736   |
| M-871                    | Erin Mills Development Corporation           | 0   | 7,368                       | 0                          | 0                                   | 7,368   | 0                                | 0                                | 7,368  |
| M-781                    | Erin Mills Development Corporation           | 99,253                                      | 84,295                      | 0                          | 0                                   | 183,547   | 0                                | 0                                | 183,547  |
| M-592                    | Erin Mills Development Corporation           | 59,314                                      | 302,298                     | 0                          | 0                                   | 361,612   | 0                                | 0                                | 361,612  |
| T-84051 R-23352 RCP 1003 | Erin Mills Development Corporation           | 0   | 1,007,787                   | 0                          | 0                                   | 1,007,787   | 0                                | 0                                | 1,007,787  |
| M-823                    | Erin Mills Development Corporation           | 13,520                                      | 653,160                     | 1,710,647                  | 0                                   | 2,377,328   | 0                                | 0                                | 2,377,328  |
| M-908 & R-22964          | Erin Mills Development Corporation           | 0   | 158,319                     | 2,246,778                  | 0                                   | 2,405,097   | 0                                | 0                                | 2,405,097  |
| RP1542                   | Erin Mills Development Corporation           | 0   | 2,330,442                   | 2,836,742                  | 0                                   | 5,167,184   | 0                                | -32,030                          | 5,135,154  |
| T-86106 & 43R-22605      | Erin Mills Development Corporation           | 0   | 1,569,812                   | 3,593,912                  | 0                                   | 5,163,724   | 0                                | 0                                | 5,163,724  |
| OZ-88/86                 | Erin Mills Development Corporation           | 0   | 887,701                     | 6,355,040                  | 0                                   | 7,242,741   | 0                                | -2,464,974                       | 4,777,767  |
| B-111/87                 | Everlast Construction                        | 710   | 47,050                      | 92,343                     | 0                                   | 140,103   | 0                                | 0                                | 140,103  |
| M-677                    | Great West Life Assurance Company            | 14,821                                      | 179,244                     | 0                          | 0                                   | 194,065   | -1,654                           | -194                             | 192,217  |
| M-948                    | Impulse Technologies Ltd.                    | 6,198                                       | 18,059                      | 0                          | 0                                   | 24,257  | 0                                | 0                                | 24,257   |
| M-757                    | Kaiser Photo Products                        | 5,163                                       | 18,429                      | 0                          | 0                                   | 23,592  | 0                                | 0                                | 23,592   |
| OZ-50/90                 | Keanall Holdings Ltd.                        | 123,196                                     | 314,894                     | 0                          | 0                                   | 438,090   | 0                                | 0                                | 438,090  |
| M-1015                   | Kee Group Inc.                               | 28  | 78                          | 0                          | 0                                   | 106   | 0                                | 0                                | 106  |
| M-635                    | Kee Group Inc.                               | 2,922                                       | 16,471                      | 0                          | 0                                   | 19,393  | 0                                | 0                                | 19,393   |
| M-728                    | Kee Group Inc.                               | 3,881                                       | 20,347                      | 0                          | 0                                   | 24,228  | 0                                | 0                                | 24,228   |

## Appendix 4

**2017 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, 2017 | Storms Waived @ Jan 1, 2017 | Roads Waived @ Jan 1, 2017 | Other Services Waived @ Jan 1, 2017 | Value of Prepaid and Waived Credits @ Jan 1, 2017 | Prepaid Credits Redeemed in 2017 | Waived Services Redeemed in 2017 | Value of Prepaid and Waived Credits @ Dec 31, 2017 |
|--------------|-------------------------------------|---|-----------------------------|----------------------------|-------------------------------------|---|----------------------------------|----------------------------------|--|
| M-793        | Lord Realty Holdings Ltd            | 7,008                                       | 72,668                      | 0                          | 0                                   | 79,676  | 0                                | 0                                | 79,676   |
| M-533        | Lord Realty Holdings Ltd            | 0   | 627,947                     | 0                          | 0                                   | 627,947   | 0                                | 0                                | 627,947  |
| M-852        | Meadowpines Development Corporation | 202,513                                     | 938,064                     | 0                          | 0                                   | 1,140,577   | 0                                | 0                                | 1,140,577  |
| M-689        | Menkes Industrial Parks Ltd         | 36,004                                      | 174,403                     | 0                          | 0                                   | 210,406   | 0                                | 0                                | 210,406  |
| M-845        | N.H.D. Developments Limited         | 17,059                                      | 52,465                      | 0                          | 0                                   | 69,524  | 0                                | 0                                | 69,524   |
| M-401        | OMERS REALTY MGMT CORP              | 15,125                                      | 235,444                     | 0                          | 0                                   | 250,568   | 0                                | 0                                | 250,568  |
| M-1010       | OMERS REALTY MGMT CORP              | 0   | 4,958,360                   | 12,410,335                 | 5,946,834                           | 23,315,529  | 0                                | 0                                | 23,315,529   |
| M-1023       | Orlando Corporation                 | 36,818                                      | 87,201                      | 0                          | 0                                   | 124,019   | 0                                | 0                                | 124,019  |
| M-832        | Orlando Corporation                 | 75,997                                      | 265,363                     | 0                          | 0                                   | 341,359   | 0                                | 0                                | 341,359  |
| M-900        | Orlando Corporation                 | 0   | 484                         | 848,569                    | 0                                   | 849,053   | 0                                | 0                                | 849,053  |
| M-948        | Richill Construction Limited        | 40,901                                      | 119,175                     | 0                          | 0                                   | 160,076   | 0                                | 0                                | 160,076  |
| M-886        | Riello Burners                      | 15,768                                      | 45,538                      | 0                          | 0                                   | 61,307  | 0                                | 0                                | 61,307   |
| M-1326       | Rivergrove Development              | 98,844                                      | 341,907                     | 0                          | 0                                   | 440,750   | 0                                | 0                                | 440,750  |
| M-901        | Slough Estates Canada Ltd           | 83,971                                      | 362,787                     | 0                          | 0                                   | 446,757   | 0                                | 0                                | 446,757  |
| M-435        | Tordar Investments Ltd              | 11,774                                      | 159,869                     | 0                          | 0                                   | 171,643   | 0                                | 0                                | 171,643  |
| M-922        | Trailmobile Canada Inc              | 1,869                                       | 5,300                       | 0                          | 0                                   | 7,169   | 0                                | 0                                | 7,169  |
| M-926        | Tridel                              | 1   | 0                           | 0                          | 0                                   | 1   | 0                                | 0                                | 1  |
| OZ-50/90     | Uddeholm                            | 6,478                                       | 16,559                      | 0                          | 0                                   | 23,037  | 0                                | 0                                | 23,037   |
| M-886        | Uddeholm                            | 15,347                                      | 44,570                      | 0                          | 0                                   | 59,917  | 0                                | 0                                | 59,917   |
| <b>Total</b> |                                     | <b>1,585,838</b>                            | <b>19,560,435</b>           | <b>35,788,684</b>          | <b>5,946,834</b>                    | <b>62,881,792</b>                                 | <b>-1,654</b>                    | <b>-2,497,197</b>                | <b>60,382,940</b>                                  |

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

## Appendix 5

## 2017 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, 2017 | DC Credits Used during 2017 | DC Credits Granted by Council during 2017 | DC Credits Balance @ Dec. 31, 2017 | 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,<br>M-1608, M-1609 | EMDC   | Other Services    | 423,750                                      | (423,749)                         | 1                                 |                             |   | 1                                  | 527-2003     |
| M-1606, M-1607, M-1607,<br>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<br>PN04-140          | EMDC   | Storm Water Mgmt  | 3,130,400                                    | (3,125,900)                       | 4,500                             |                             |   | 4,500                              | GC 0571-2005 |

## Appendix 5

## 2017 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, 2017 | DC Credits Used during 2017 | DC Credits Granted by Council during 2017 | DC Credits Balance @ Dec. 31, 2017 | 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              |

## Appendix 5

## 2017 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, 2017 | DC Credits Used during 2017 | DC Credits Granted by Council during 2017 | DC Credits Balance @ Dec. 31, 2017 | 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, 2017 | Total 2017 Credits Used during 2017 | DC Credits Granted by Council during 2017 | DC Credits Balance @ Dec. 31, 2017 |
| 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 2017, 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.



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