

Date: May 25, 2020

To: Mayor and Members of Council

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

Originator's files:

Meeting date:
June 24, 2020

Subject

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

Recommendation

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

Report Highlights

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

transactions was \$122.3 million.

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

Background

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

Comments

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

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

Development Charges (DC) Reserve Fund Activity

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

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

Table 1. DC Reserve Fund Activity

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

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

CIL-Parkland Reserve Fund Activity

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

Table 2. CIL-Parkland Reserve Fund Activity

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

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

Bonus Density (Section 37) Reserve Fund Activity

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

Table 3 Bonus Zoning Reserve Fund Activity

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

DC/Lot Levy Credit Activity

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

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

Financial Impact

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

Conclusion

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

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

Attachments

Appendix 1: 2019 DC Reserve Funds Description

Appendix 2: 2019 DC Reserve Funds Continuity Schedule

Appendix 3: 2019 Capital Projects Financed

Appendix 4: 2019 Development Levy Credits Continuity Schedule

Appendix 5: 2019 DC Credits Continuity Schedule

Appendix 6: 2019 Statement of Compliance



G. Kent.

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

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

Development Charge Reserve Funds

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

Reserve funds were established for the following purpose:

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

Appendix 1

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

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

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

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

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

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

Project Number	Description	2019 Development Charge Financing		2019 Cash-in-Lieu of Parkland		2019 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
10142	Retrofit Loyalist Creek SWM Pond #5903 Storm Water Management - 31350	815,565							(2,338,435)	(2,338,435)
10147	Cooksville Creek Erosion Control - Willa Storm Water Management - 31350 Capital Reserve Fund - 33121	867				29,133			(2,980) (100,185)	(103,165)
10167	Cycling Program City Wide Engineering - 31335	119,728							(3,420,272)	(3,420,272)
11163	New Vehicles & Equipment City Wide Engineering - 31335 Capital Reserve Fund - 33121	6,638				738			(191,362) (21,262)	(212,624)
12301	Park P507 Development - Design Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,392				155			(320,808) (35,645)	(356,454)
12307	Hydro One Corridor - Oakville to Credit River - Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,507,674)				(167,526)		(1,703,290) (189,262)	(1,892,552)
12308	Hydro One Corridor - Credit River to Toronto - Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,203,480				133,720				0
12310	Cedarbrae Park Trail Extension Recreation and Parks - 31315 Capital Reserve Fund - 33121	2,820				307			(12,780) (1,393)	(14,173)
13103	Preliminary Engineering S City Wide Engineering - 31335	27,585							(72,415)	(72,415)
13104	Sq One Dr-Confederation Pkwy to Rathburn City Wide Engineering - 31335 Capital Reserve Fund - 33121	5,009				12,522			(94,991) (237,478)	(332,469)
13106	Belgrave Dr Ramp Ext/widening- Mavis Rd City Wide Engineering - 31335	5,740							(49,260)	(49,260)
13108	Belgrave Drive - MTO Amendment City Wide Engineering - 31335		(5,740)						(205,740)	(205,740)
13135	Loyalist Creek Erosion Control upstream Storm Water Management - 31350 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing	147				1,796 8,057			(1,176) (14,367) 8,057 (72,514)	(80,000)
13167	Cycling Program									(1,229,835)

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

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

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

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		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
	Recreation and Parks - 31315 Capital Reserve Fund - 33121		(584,728)				(64,972)		(979,020) (108,792)	
17004	Cooksville Ck Erosion Ctrl - QEW-Elaine Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(90,970)				(2,589,030)		(92,845) (2,642,051)	(2,734,896)
17008	Cooksville Ck Erosion Ctrl - QEW-S of Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992 - Debt Financing Debt Management - Stormwater - 37200		(139,680)				(391,863) (3,439,000) (139,457)	(3,439,000)	(140,805) (426,540) (3,439,000) (139,457)	(4,145,802)
17010	Cooksville Ck Erosion Ctrl - Miss Valley Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(30,461)				(869,539)		(42,961) (1,226,365)	(1,269,326)
17014	Levi Creek Watercourse Realignment Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(240)				(69,760)		(1,378) (399,740)	(401,118)
17015	Mary Fix Ck Erosion Ctrl-S of Dundas Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(2,272)				(217,728)		(13,835) (1,325,586)	(1,339,421)
17016	Credit River Erosion Ctrl-Erindale Park Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	1,892				139,991			(108) (8,009)	(8,117)
17106	Square One Drive - Confederation Parkway City Wide Engineering - 31335		(850,000)						(1,900,000)	(1,900,000)
17137	Accessible Compliance-Britannia GlenErin City Wide Engineering - 31335 Capital Reserve Fund - 33121	3,528				3,528			(3,472) (3,472)	(6,944)
17138	Creditview Road Multi-Use Trail City Wide Engineering - 31335		(46,042)						(383,042)	(383,042)
17163	New Vehicles & Equipment Public Works - 31340 Capital Reserve Fund - 33121	8,953				5,076			(166,547) (94,424)	(260,972)
17181	Feasibility Study-Port Cr Library Pkng Capital Reserve Fund - 33121 Cash-in-Lieu of Parkland-Port Credit - 35351 Parking - 31343		(153,000)			170,000	(17,000)		(17,000) (30,000) (153,000)	(200,000)
17205	Transit Change-Off Vehicle Acquisitions									(285,643)

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

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

Project Number	Description	2019 Development Charge Financing		2019 Cash-in-Lieu of Parkland		2019 Other Financing			Total Project Net Financing By Project and Reserve	Total Project Net Financing
		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Debt Financing		
	Transit - 31330 Capital Reserve Fund - 33121		(125,443)				(14,557)		(255,943) (29,700)	
17310	Bridges & Underp McLaughlin-Derry P_492 Recreation and Parks - 31315 Capital Reserve Fund - 33121		(45,000)				(5,000)		(126,000) (14,000)	(140,000)
17311	Play Equipment John "Bud" ClearyPK (P_308) Recreation and Parks - 31315 Capital Reserve Fund - 33121	81,631				9,133				0
17312	ComPks-Basic Development-F_034 Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(874,774)				(97,197)		(2,278,192) (105,998) (158,245)	(2,542,435)
17352	Outdoor Basketball_John "Bud" Cleary Pk Recreation and Parks - 31315 Capital Reserve Fund - 33121		(81,670)				(9,094)		(545,476) (60,742)	(606,217)
17601	DC Background Study 2017 General Government - 31310 Capital Reserve Fund - 33121		(90,000)				(10,000)		(360,000) (40,000)	(400,000)
18005	Cooksville Crk Erosion Control- CP Rwy Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(24,000)				(696,000)		(40,000) (1,160,000)	(1,200,000)
18013	Little Etobicoke Ck Erosion Ctrl-Dundas Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	3,000				147,000				0
18016	Credit River Erosion Control and Ice Dam Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(2,504)				(139,379)		(5,504) (306,379)	(311,883)
18102	Mavis Rd from Courtneypark Dr to North City Wide Engineering - 31335 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(5,500,000)				(360,000) (1,040,000)		(10,100,000) (400,000) (1,400,000)	(11,900,000)
18106	Burnhamthorpe Road E Reconstruction City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182 Debt Management RF-Tax Capital - 37100 - Debt Financing	79,245				1,188,679 132,075			(280,755) (4,211,321) 132,075 (600,000)	(4,960,000)
18130	Storm Sewer Oversizing-Various Locations									0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2019 Development Levy Credit Continuity Schedule

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

M Plan	Applicant	Value of Prepaid City Credits @ Jan 1, 2019	Storms Waived @ Jan 1, 2019	Roads Waived @ Jan 1, 2019	Other Services Waived @ Jan 1, 2019	Value of Prepaid and Waived Credits @ Jan 1, 2019	Prepaid Credits Redeemed in 2019	Waived Services Redeemed in 2019	Value of Prepaid and Waived Credits @ Dec 31, 2019
M-957	1181482 Ontario Ltd	63,201	25,521	0	0	88,722	0	0	88,722
M-948	1236236 Ontario Inc.	21,282	9,420	0	0	30,701	0	0	30,701
M-901	763442 Ontario Limited (Indrio)	77,233	0	0	0	77,233	0	0	77,233
M-915	Annovator Investments	80,861	40,916	0	0	121,777	0	0	121,777
OZ-50/90	Bohler Uddeholm Thermo Tech	10,102	3,922	0	0	14,024	0	0	14,024
M-915	Boldco Group Inc.	87,551	55,781	0	0	143,333	0	0	143,333
M-584	Brookfield Commercial Properties/Gentra Inc.	0	49,158	0	0	49,158	0	0	49,158
M-284	Cadillac Fairview Corp Ltd	0	46,866	568,026	0	614,892	0	0	614,892
M-425	Canonfield Inc.	0	99,170	1,438,964	0	1,538,134	0	0	1,538,134
M-793	Canonfield Inc.	221,561	122,439	0	0	344,000	0	0	344,000
43R-13128	City Centre Plaza	0	55,590	4,387,936	0	4,443,526	0	0	4,443,526
M-814	Dariusz Krowiak	1,212	0	0	0	1,212	0	0	1,212
M-852	Dundee Realty Corp	24,274	11,627	0	0	35,901	0	0	35,901
M-539	Eric Robbins	4,078	1,619	0	0	5,697	0	0	5,697
M-871	Erin Mills Development Corporation	0	(2,493)	0	0	(2,493)	0	0	(2,493)
M-781	Erin Mills Development Corporation	99,253	12,805	0	0	112,057	0	0	112,057
M-592	Erin Mills Development Corporation	59,314	45,920	0	0	105,234	0	0	105,234
T-84051 R-23352 RCP 1003	Erin Mills Development Corporation	0	(84,428)	0	0	(84,428)	0	0	(84,428)
M-823	Erin Mills Development Corporation	13,520	(71,600)	1,925,543	0	1,867,463	0	0	1,867,463
M-908 & R-RP1542	Erin Mills Development Corporation	0	24,049	2,665,300	0	2,689,349	0	0	2,689,349
T-86106 & 43R-22605	Erin Mills Development Corporation	0	(648,589)	3,306,097	0	2,657,507	0	0	2,657,507
OZ-88/86	Erin Mills Development Corporation	0	238,460	4,036,093	0	4,274,553	0	0	4,274,553
B-111/87	Everlast Construction	0	40,522	209,069	0	249,590	0	(249,590)	0
M-677	Great West Life Assurance Company	710	7,147	103,704	0	111,562	0	0	111,562
M-948	Impulse Technologies Ltd.	13,167	27,392	0	0	40,559	0	0	40,559
M-757	Kaiser Photo Products	6,198	2,742	0	0	8,941	0	0	8,941
OZ-50/90	Keanall Holdings Ltd.	5,163	2,799	0	0	7,963	0	0	7,963
M-1015	Kee Group Inc.	123,196	47,834	0	0	171,029	0	0	171,029
M-635	Kee Group Inc.	28	12	0	0	40	0	0	40
M-728	Kee Group Inc.	2,922	2,502	0	0	5,424	0	0	5,424
M-793	Lord Realty Holdings Ltd	3,881	3,091	0	0	6,971	0	0	6,971
M-533	Lord Realty Holdings Ltd	7,008	11,039	0	0	18,047	0	0	18,047
M-852	Meadowpines Development Corporation	0	95,387	0	0	95,387	0	0	95,387
M-689	Menkes Industrial Parks Ltd	202,513	142,495	0	0	345,009	0	0	345,009
M-845	N.H.D. Developments Limited	36,004	26,492	0	0	62,496	0	0	62,496
		17,059	7,970	0	0	25,028	0	0	25,028

2019 Development Levy Credit Continuity Schedule

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

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

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

2019 Development Charge Credits Continuity Schedule

Represents Development Charge Credits for work being undertaken by the Developer.
Municipalities have the ability to offer credits towards development charges in exchange for services paid for by the Developer

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

2019 Development Charge Credits Continuity Schedule

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

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

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

2019 Development Charge Credits Continuity Schedule

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

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

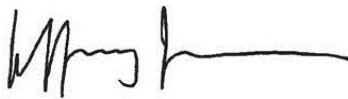
M Plan	Developer	Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2019	DC Credits Used during 2019	DC Credits Granted by Council during 2019	DC Credits Balance @ Dec. 31, 2019	GC Approval
M-1476 & M-1477	Todbrook Investors Inc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

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

Statement of Compliance

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

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



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City of Mississauga