

# City of Mississauga Corporate Report

Date: April 22, 2022

To: Chair and Members of General Committee

From: Shari Lichterman, CPA, CMA, Commissioner of  
Corporate Services and Chief Financial Officer

Originator's files:

Meeting date:  
May 11, 2022

## Subject

**Annual Treasurer's Statement Report: Summary of Activity in 2021**

## Recommendation

1. That the report dated April 22, 2022 from the Commissioner of Corporate Services and Chief Financial Officer entitled "Annual Treasurer's Statement Report: Summary of Activity in 2021" be approved in compliance with the reporting requirements of the *Development Charges Act, 1997* and the *Planning Act*.
2. That the report dated April 22, 2022 from the Commissioner of Corporate Services and Chief Financial Officer entitled "Annual Treasurer's Statement Report: Summary of Activity in 2021" be made available to the public on the City of Mississauga's website.

## Executive Summary

- 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 2021 fiscal year.
- The DC reserve fund opening balance for 2021 was \$127.1 million. The City collected \$95.6 million in DC revenues and funded \$46.0 million in capital projects for growth-related capital assets. Refunds related to the 2019 DC appeal were issued in the amount of \$9.7 million. The closing balance was \$170.2 million at the end of 2021.
- The CIL-Parkland reserve fund opening balance for 2021 was \$95.2 million. The City collected \$48.8 million in CIL-Parkland revenues during 2021 and funded capital assets of \$71.5 million in 2021. The closing balance of the CIL-Parkland reserve fund after all transactions was \$75.6 million.

- The Bonus Density (Section 37) reserve fund had an opening balance of \$3.0 million in 2021. The City collected \$0.3 million through Section 37 agreements during the year. The amount of funded capital assets in 2021 was \$0.9 million. The closing balance at the end of 2021 was \$2.5 million.
- This report is compliant with both the *DC Act* and the *Planning Act*.

## Background

The *Development Charges, Act, 1997 (DC Act)* section 43 and the *Planning Act* section 42 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 2020 and 2021 is contained within the body of this report for Council's information. The report appendices have been prepared to comply with the reporting requirements as contained in each of the Acts.

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

### Development Charges (DC) Reserve Fund Activity

Table 1 summarizes DC Reserve Fund activity. DC revenue of \$95.6 million was received in 2021. This is \$40.4 million more than the \$55.2 million collected in 2020. Interest earned is \$0.6 million more in 2021 than in 2020, due to higher cash balances in 2021.

The allocation of DC revenue to growth-related capital projects in 2021 was \$51.7 million, an increase of \$14.1 million from the 2020 DC allocations to capital projects. About 59% of the \$51.7 million was for road and road-related infrastructure projects and 24% was for recreation and park development projects. Transfers to Revenue and Refunds in 2021 are higher by \$9.0 million due to the refunds issued as a result of the 2019 Development Charges By-law appeal settlements in 2021.

**Table 1. DC Reserve Fund Activity**

DC Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
<b>Opening Balance</b>	<b>\$ 127.1</b>	<b>\$ 103.6</b>	<b>\$ 23.5</b>
Add: DC Revenues	\$ 95.6	\$ 55.2	\$ 40.4
Interest Income and Other	\$ 3.5	\$ 2.9	\$ 0.6
<b>Total Revenues</b>	<b>\$ 99.1</b>	<b>\$ 58.1</b>	<b>\$ 41.0</b>
Less: DC Funds Transferred to Capital Projects	\$ 51.7	\$ 37.6	\$ 14.1
DC Funds Returned from Capital Projects	\$ (5.7)	\$ (4.0)	\$ (1.7)
Transfers to Revenue and Refunds	\$ 9.9	\$ 0.9	\$ 9.0
<b>Total Expenditures</b>	<b>\$ 55.9</b>	<b>\$ 34.5</b>	<b>\$ 21.4</b>
<b>Closing Balance</b>	<b>\$ 170.2</b>	<b>\$ 127.1</b>	<b>\$ 43.1</b>

A list of all DC Reserve Funds, including descriptions, can be found in Appendix 1, and 2021 activity for each DC Reserve Fund, as well as the Bonus Zoning and Cash in Lieu of Parkland funds, can be found in Appendix 2.

#### CIL Parkland Reserve Fund Activity

As summarized in Table 2, the collection of CIL-Parkland revenues in 2021 increased by \$31.5 million from 2020. The total capital expenditures for eligible expenses such as land acquisition, building renovation and equipment repair and replacement was \$71.5 million in 2021 (\$16.6 million more than 2020). The closing fund balance (after adding interest earned) shows a reduction of \$19.6 million in 2021.

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

CIL-Parkland Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
<b>Opening Balance</b>	<b>\$ 95.2</b>	<b>\$ 122.3</b>	<b>\$ (27.1)</b>
Add: CIL-Parkland Revenues	\$ 48.8	\$ 17.3	\$ 31.5
Interest Income and Other	\$ 4.0	\$ 4.4	\$ (0.4)
<b>Total Revenues</b>	<b>\$ 52.8</b>	<b>\$ 21.7</b>	<b>\$ 31.1</b>
Less: CIL-Parkland Funds Transferred to Capital Projects	\$ 71.5	\$ 54.9	\$ 16.6
CIL-Parkland Funds Returned from Capital Projects	\$ -	\$ (6.2)	\$ 6.2
Transfers to Revenue and Refunds	\$ 0.9	\$ 0.1	\$ 0.8
<b>Total Expenditures</b>	<b>\$ 72.4</b>	<b>\$ 48.8</b>	<b>\$ 23.6</b>
<b>Closing Balance</b>	<b>\$ 75.6</b>	<b>\$ 95.2</b>	<b>\$ (19.6)</b>

A list of all capital projects financed by DCs 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 collected \$0.3 million community benefit contributions from development during 2021. A small allocation of

\$0.9 million for capital expenditures was made from this reserve fund in 2021. The Bonus Zoning Reserve Fund had a closing balance of \$2.5 million at the end of 2021.

**Table 3 Bonus Zoning Reserve Fund Activity**

Bonus Zoning Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
<b>Opening Balance</b>	<b>\$ 3.0</b>	<b>\$ 2.0</b>	<b>\$ 1.0</b>
Add: Bonus Zoning Revenue	\$ 0.3	\$ 1.8	\$ (1.5)
Interest Income and Other	\$ 0.1	\$ 0.1	\$ -
<b>Total Revenues</b>	<b>\$ 0.4</b>	<b>\$ 1.9</b>	<b>\$ (1.5)</b>
Less: Bonus Zoning Funds Transferred to Capital Projects	\$ 0.9	\$ 0.8	\$ 0.1
Bonus Zoning Funds Returned from Capital Projects	\$ -	\$ -	\$ -
Transfers to Revenue and Refunds	\$ (0.1)	\$ -	\$ (0.1)
<b>Total Expenditures</b>	<b>\$ 0.8</b>	<b>\$ 0.8</b>	<b>\$ -</b>
<b>Closing Balance</b>	<b>\$ 2.5</b>	<b>\$ 3.0</b>	<b>\$ (0.5)</b>

#### DC/Lot Levy Credit Activity

The majority of lot levy credits are related to the road and storm services which were waived during the lot levy regime through 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 2021.

Developers are also entitled to DC credits if they construct infrastructure on behalf of the City. There was no DC credit activity during 2021, as shown in Appendix 5.

A Statement of Compliance, required by the DC Act, is acknowledged by the City Treasurer and attached as Appendix 6.

## 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 available to the public on the City's website following Council's approval of the recommendations.

## Attachments

Appendix 1: 2021 DC Reserve Funds Description

Appendix 2: 2021 Development Charge Reserve Funds, Bonus Zoning and Cash-in-Lieu of Parkland Continuity Schedule

Appendix 3: 2021 Capital Projects Financed

Appendix 4: 2021 Development Levy Credits Continuity Schedule

Appendix 5: 2021 DC Credits Continuity Schedule

Appendix 6: 2021 Statement of Compliance



Shari Lichterman, CPA, CMA, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Shahada Khan, Manager, Development Financing

## 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 capital costs for which the development charge was imposed under the Development Charges By-law 096-2019 or in previous Mississauga Development Charge By-laws.

Reserve funds were established for the following purpose:

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

**Appendix 1**

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

## 2021 Development Charge Reserve Funds, Bonus Zoning and Cash-in-Lieu of Parkland Continuity Schedule

Fund Name	Balance January 1, 2021	Revenues					Capital Expenditures			Balance December 31, 2021
		From Revenue	Interest	From Developers	Other	Total Revenue	DCA / General Reserve Refunds	Transfers To/ (From) Capital <sup>1</sup>	Transfers To Revenue	
DCA- City Holding	0	0	0	328,632	0	328,632	328,632	0	0	0
DCA-General Government	(3,836,990)	0	(88,121)	380,362	0	292,240	0	0	0	(3,544,749)
DCA-Development Related Studies-Discounted	(492,795)	0	(11,347)	518,418	0	507,071	0	450,000	0	(435,723)
DCA-Development Related Studies-Non-Discounted	162,188	0	5,106	650,642	0	655,748	0	483,750	0	334,186
DCA-Recreation and Parks Development	23,432,283	0	807,896	36,006,971	0	36,814,867	0	12,203,788	0	48,043,362
DCA-Recreation (Hershey) <sup>2</sup>	0	0	23,474	(23,474)	0	(0)	0	0	0	(0)
DCA-Fire Services	(9,492,678)	0	(193,984)	3,076,355	0	2,882,371	0	(4,904)	0	(6,605,403)
DCA-Library	4,573,698	0	122,743	3,861,216	0	3,983,959	0	1,536,525	0	7,021,133
DCA-Transit	10,354,306	0	282,333	3,482,935	0	3,765,268	0	810,473	0	13,309,101
DCA-Roads and Related Infrastructure	39,347,720	0	1,051,163	39,167,921	0	40,219,085	0	26,285,597	0	53,281,208
DCA-Public Works	12,208,271	0	272,801	2,212,732	0	2,485,533	0	2,772,910	201,678	11,719,216
DCA-Parking	6,255,032	0	167,896	1,328,748	0	1,496,644	0	(22,824)	0	7,774,499
DCA-LAC	0	0	3,109	(3,109)	0	0	0	0	0	0
DCA-Storm Water	35,198,354	0	831,970	496,541	0	1,328,511	0	1,492,005	0	35,034,860
DC Appeal - Residential	5,592,633	0	122,983	3,634,922	0	3,757,904	6,237,137	0	0	3,113,400
DC Appeal - Industrial	1,976,943	0	32,024	263,959	0	295,984	1,769,021	0	0	503,906
DC Appeal - Non-Industrial	1,792,827	0	29,859	223,690	0	253,549	1,406,315	0	0	640,061
<b>Total DC Reserve Funds</b>	<b>127,071,792</b>	<b>0</b>	<b>3,459,904</b>	<b>95,607,462</b>	<b>0</b>	<b>99,067,366</b>	<b>9,741,105</b>	<b>46,007,321</b>	<b>201,678</b>	<b>170,189,055</b>
<b>Bonus Zoning (section 37)</b>	<b>3,029,635</b>	<b>0</b>	<b>115,842</b>	<b>300,000</b>		<b>415,842</b>	<b>0</b>	<b>899,681</b>	<b>0</b>	<b>2,545,796</b>
<b>Cash-in-Lieu of Parkland (section 42)</b>	<b>95,214,352</b>	<b>0</b>	<b>4,037,657</b>	<b>48,786,495</b>	<b>0</b>	<b>52,824,152</b>	<b>204,750</b>	<b>71,452,801</b>	<b>740,552</b>	<b>75,640,400</b>

<sup>1</sup> Details of the transfers to/(from) Reserve Funds by project are shown in Appendix 3.<sup>2</sup> Revenues collected under the DCA Recreation (Hershey) was used to pay for the growth-related share of the Hershey Centre. In 2019, the Hershey Centre was renamed the Paramount Centre.



**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

**Description:** This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021		2021		2021			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		
8159	Creditview Rd Bridge over Credit River City Wide Engineering - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing	120,555				40,088 14,357			(6,551,110) (2,178,417) (47,173) (733,000)	(9,509,700)
9430	Meadowvale Library/CC Reno-Design Recreation and Parks - 31315 Library - 31325 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121 - Debt Financing	141 975		3,394		438		575	(896,698) (6,189,773) (21,537,788) (2,778,692) (3,651,525)	(35,054,477)
10147	Cooksville Creek Erosion Control - Willa Storm Water Management - 31350 Capital Reserve Fund - 33121	249				8,366			(2,731) (91,819)	(94,550)
12198	Traffic Signals Recreation and Parks - 31315 City Wide Engineering - 31335 Capital Reserve Fund - 33121 Roadway Infrastructure - 33131 Contributions - Traffic Signals - 35209	20,947				22,932 37,786			(401,900) 20,947 22,932 (440,000) (687,214)	(1,485,235)
13135	Loyalist Creek Erosion Control upstream Storm Water Management - 31350 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing					983 4,409			(1,176) (13,385) 12,466 (72,514)	(74,608)
14251	Fire & Emergency Services Master Plan Fire Services - 31320 Capital Reserve Fund - 33121	4,904				12,260			(65,096) (162,740)	(227,837)
14307	Hydro One Est Corridor_Etobicoke Crk-BRT Recreation and Parks - 31315 Capital Reserve Fund - 33121		(157,500)				(17,500)		(1,810,314) (201,146)	(2,011,460)
15108	Sheridan Park Drive - Speakman (EA) City Wide Engineering - 31335	18,196							(331,804)	(331,804)
15111	Transit Priority - Various Intersections City Wide Engineering - 31335	517,149							(982,851)	(982,851)
15135	Cksvl Crk Erosion Ctrl-Willa Rd to Orano Storm Water Management - 31350 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100 - Debt Financing					785 34,352			(12,580) 785 324,152 (647,220)	(334,864)

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Project Number	Description	2021		2021		2021			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		
15238	Transit Malton Facility-Expans & Improve Transit - 31330 Federal Gas Tax Reserve Fund - 35183	24,013							(3,575,987) (400,000)	(3,975,987)
15303	Bicycle/Pedestrian System (ORT05B) Recreation and Parks - 31315 Capital Reserve Fund - 33121		(108,000)				(12,000)		(222,300) (24,700)	(247,000)
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 Management RF-Tax Capital - 37100 - Debt Financing		(241,145)		(52,225)		(14,459) (8,585) (8,585)		(14,093,387) (3,052,225) (845,045) (501,750) (8,585) (493,165)	(18,994,158)
16106	Burnhamthorpe Rd-Ninth Line-Loyalist Dr City Wide Engineering - 31335	22,023							(327,977)	(327,977)
16152	Rena Road - Culvert Widening City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35183	156,177							(1,343,823) (1,500,000)	(2,843,823)
16173	Traffic System and ITS City Wide Engineering - 31335	15							(74,985)	(74,985)
16198	Traffic Signals - New City Wide Engineering - 31335 Contributions - Traffic Signals - 35209 Parks-Other Developer Contribution - 35219		(41,139)				(43,810)		(381,139) (43,810) (370,000)	(794,949)
16270	Central Library Redevelopment Library - 31325 Capital Reserve Fund - 33121 - Debt Financing		(1,537,500)				(80,500)	(13,040,890)	(1,537,500) (80,500) (15,040,890)	(16,658,890)
16321	Waterfront Strategy Study (5 years) Reserve for Contingencies - 30125 Recreation and Parks - 31315	21,028				2,336			(11,664) (104,972)	(116,636)
16326	Design & Construction - Park F-410 (Willow Glen) Recreation and Parks - 31315 Capital Reserve Fund - 33121	179,998				20,002			(799,022) (88,790)	(887,811)
16332	Park Utilization Tracking Reserve for Contingencies - 30125 - 30512 Recreation and Parks - 31315	534				652			(90,098) (45,375) (110,841)	(246,314)

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December 31, 2021**

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Project Number	Description	2021 Development Charge Financing		2021 Cash-in-Lieu of Parkland		2021 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		
17008	<b>Cooksville Ck Erosion Ctrl - QEW-S of Rathburn</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992 Debt Management - Stormwater - 37200					111,158	(111,158)		(140,805) (3,064,954) (940,043)	(4,145,802)
17010	<b>Cooksville Ck Erosion Ctrl - Miss Valley</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	5,415				154,585			(37,546) (1,071,780)	(1,109,326)
17015	<b>Mary Fix Ck Erosion Ctrl-S of Dundas</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,165)				(494,836)		(20,549) (1,968,872)	(1,989,421)
17103	<b>Development Charges Update (Major Roads)</b> City Wide Engineering - 31335	14,141							(385,859)	(385,859)
17131	<b>Cooksville Ck Flood SWFM #3603</b> Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	10,930				312,007			(73,780) (2,106,206)	(2,179,986)
17181	<b>Feasibility Study-Port Cr Library Pkng</b> Transit - 31330 Parking - 31343 Capital Reserve Fund - 33121 Cash-in-Lieu of Parkland-Port Credit - 35351	22,824				2,536 4,475			(153,000) 22,824 (14,464) (25,525)	(170,165)
17197	<b>Property Acquisition - Living Arts Drive</b> City Wide Engineering - 31335 Capital Reserve Fund - 33121		(3,600,000)						(8,100,000)	(8,100,000)
17198	<b>Traffic Signals - New</b> City Wide Engineering - 31335 Contributions - Traffic Signals - 35209	28,652				32,665			(311,348) (337,335)	(648,683)
17310	<b>Bridges &amp; Underp McLaughlin-Derry P_492</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(33,300)				(3,700)		(159,300) (17,700)	(177,000)
17312	<b>ComPks-Basic Development-F_034</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(213,186)				(23,687) (250,000)		(3,198,778) (208,285) (408,245)	(3,815,309)
17313	<b>ComPks-Design &amp; Cons (Harris Property)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(1,399,500)				(155,500)		(2,313,000) (157,300) (99,700)	(2,570,000)
17325	<b>Redevelopment - design</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121	1,849				205			(246,101) (27,345)	(273,446)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
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Project Number	Description	2021		2021		2021			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		
17331	Evaluation ow washrooms and trails Reserve for Contingencies - 30125 Recreation and Parks - 31315	18,308				22,376			(24,374) (19,942)	(44,316)
18005	Cooksville Crk Erosion Control- CP Rwy Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(9,333)					(270,667)	(49,333) (1,430,667)	(1,480,000)
18135	Applewood Crk Erosion Control - Lakeview Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(278,730)					(9,021,270)	(283,730) (9,466,270)	(9,750,000)
18142	Etobicoke Crk Erosion Ctrl-Pony Trl Dr Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(57,000)					(1,743,000)	(95,000) (2,905,000)	(3,000,000)
18163	New Vehicles & Equipment Public Works - 31340 Capital Reserve Fund - 33121		(21,771)					(2,419)	(197,271) (21,919)	(219,190)
18300	Downtown Parkland Acquisition Cash-in-Lieu of Parkland - 32121				(500,000)				(2,500,000)	(2,500,000)
18309	Hancock Woodlands - Various Cash-in-Lieu of Parkland - 32121				(2,080,562)				(4,249,733)	(4,249,733)
18311	Vehicles & Equip - Growth Related Equipment Public Works - 31340 Capital Reserve Fund - 33121		(1,139)					(127)	(163,139) (18,127)	(181,266)
18965	Innovative Planning Tools Reserve for Contingencies - 30125 Development Related Studies-Discounted - 31357		(45,000)			45,000			(120,000) (180,000)	(300,000)
19001	Cksvl Crk Erosion Ctl-CP E.-Miss Valley Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(3,000)					(57,000)	(5,000) (115,000)	(120,000)
19106	Lakeshore HOT TPAP for Phases 1 and 2 City Wide Engineering - 31335 Capital Reserve Fund - 33121		(595,000)						(1,595,000)	(1,595,000)
19107	Dundas BRT TPAP City Wide Engineering - 31335 - Debt Financing		(1,000,000)						(2,000,000) (2,500,000)	(4,500,000)
19131	Road Character and Streets Guidelines City Wide Engineering - 31335		(250,000)						(850,000)	(850,000)
19138	Storm Sewer Oversizing - Various Loc Storm Water Management - 31350	270,000							270,000	270,000
19171	Traffic Signal Equipment Enhancements City Wide Engineering - 31335	650							(249,350)	(249,350)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021		2021		2021			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		
19209	Transit Security Vehicles&Equip - Growth Transit - 31330 Federal Public Transit Reserve Fund - 35180		(5,486)					(610)	(41,486) (4,610)	(46,095)
19312	Outdoor Basketball (F_034) (Pinnacle) Recreation and Parks - 31315 Capital Reserve Fund - 33121	213,186				23,687				0
19323	Park Development - (F_105) Recreation and Parks - 31315 Capital Reserve Fund - 33121		(199,800)					(22,200)	(1,096,200) (121,800)	(1,218,000)
19427	Burnhamthorpe CC Indoor Pool Redevelpmnt Recreation and Parks - 31315 Capital Reserve Fund - 33121 - Debt Financing		(1,559,090)					(218,910) (7,555,670)	(2,014,090) (218,910) (8,055,670)	(10,288,670)
20004	Cooksville Crk Flood Stg Facility Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(56,575)					(1,143,425)	(427,575) (8,672,425)	(9,100,000)
20005	CooksvilleCrk Eros Ctrl-CP Rail-KirwinAv Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	13,000				267,000				0
20020	Cksvle Crk Ersn Ctl-Upstrm Ctl Pkw Blvd Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(7,520)					(152,480)	(54,520) (1,105,480)	(1,160,000)
20029	Loyalist Crk Ersn Ctl-Betwn ThornlodgeDr Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(94,276)					(3,705,724)	(104,276) (4,095,724)	(4,200,000)
20101	Clarkson Rd/Lakeshore Rd Int-Des&Cons City Wide Engineering - 31335		(230,000)						(480,000)	(480,000)
20102	Courtneypark Drive East/Hiway 410 Inter City Wide Engineering - 31335		(4,050,000)						(4,300,000)	(4,300,000)
20106	Transportation Master Plan Study City Wide Engineering - 31335		(250,000)						(650,000)	(650,000)
20107	Downtown Mississauga Movement PlanUpdate City Wide Engineering - 31335		(465,000)						(700,000)	(700,000)
20108	Transportation MasterPlan Implementation City Wide Engineering - 31335		(150,000)						(400,000)	(400,000)
20138	Storm Sewer Oversizing - Various Loc Storm Water Management - 31350	270,000								0
20142	Etobicoke Crk Eros Ctrl Ponytrail-Bloor Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	103,000				1,697,000				0

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
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Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021 Development Charge Financing		2021 Cash-in-Lieu of Parkland		2021 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		
20171	<b>Traffic Signal Equipment Enhancements</b> City Wide Engineering - 31335		(963)						(250,963)	(250,963)
20186	<b>Port Credit AT Bridge</b> City Wide Engineering - 31335		(300,000)						(600,000)	(600,000)
20197	<b>Property Acquisition</b> City Wide Engineering - 31335								(5,000,000)	(5,000,000)
20198	<b>Traffic Signals - New</b> City Wide Engineering - 31335 Contributions - Traffic Signals - 35209 Section 37 Bonus Zoning - 35220						(102,000)		(430,000) (470,000) (102,000)	(1,002,000)
20223	<b>Transit Bus Landing Pads</b> Transit - 31330								(300,000)	(300,000)
20246	<b>Transit Bus Pads - Growth</b> Transit - 31330								(168,960)	(168,960)
20248	<b>Transit MiWay Transit Shelters</b> Transit - 31330 - Debt Financing							(540,000)	(360,000) (540,000)	(900,000)
20304	<b>Land Acquisition – Parkland (F-585)</b> Cash-in-Lieu of Parkland - 32121								(16,353,707)	(16,353,707)
20305	<b>Land Acquisition – Parkland (F-586)</b> Cash-in-Lieu of Parkland - 32121				(45,928,597)				(45,928,597)	(45,928,597)
20307	<b>Land Acquisition Cooksville Creek(F-535)</b> Cash-in-Lieu of Parkland - 32121				(6,484)				(1,250,009)	(1,250,009)
20308	<b>Land Acquisition Cooksville Creek(F-534)</b> Cash-in-Lieu of Parkland - 32121				(4,666)				(1,145,916)	(1,145,916)
20309	<b>Land Acquisition – Parkland (F-563)</b> Cash-in-Lieu of Parkland - 32121				(400,000)				(19,582,752)	(19,582,752)
20310	<b>Dtown Growth Area Cooksville Creek F-521</b> Cash-in-Lieu of Parkland - 32121			19,575					(904,700)	(904,700)
20314	<b>Churchill Meadows Park Addition (P_459)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(300,600)				(33,400)		(449,100) (49,900)	(499,000)
20315	<b>Park Dev - Not Yet Named (F_411)(Rogers)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,056,600)				(117,400)		(1,410,300) (156,700)	(1,567,000)
20322	<b>Marina Park Development (P_112)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,800,000)				(200,000)		(2,324,700) (258,300)	(2,583,000)
20334	<b>Leash Free Zone</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121								(52,650) (5,850)	(58,500)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021		2021		2021			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		
20336	Hancock Building and Site (P_508) Cash-in-Lieu of Parkland - 32121				(724,000)				(1,302,000)	(1,302,000)
20340	Vehicles & Equipment Recreation and Parks - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121							(2,096)	(162,000) (356,000) (45,096)	(563,096)
20341	New Trail Development Recreation and Parks - 31315 Capital Reserve Fund - 33121		(320,400)					(35,600)	(848,700) (94,300)	(943,000)
20342	Park Development - Zonta Meadows (P_294) Recreation and Parks - 31315 Capital Reserve Fund - 33121		(2,487,600)					(276,400)	(2,988,000) (332,000)	(3,320,000)
20425	Carmen Corbasson CC Indoor Pool Recreation and Parks - 31315 Capital Reserve Fund - 33121 - Debt Financing		(333,190)					(54,810) (1,641,029)	(528,190) (54,810) (1,641,029)	(2,224,029)
20603	2021 DC Background Study and By-Law Development Related Studies-Non Discounted - 31358								(382,168)	(382,168)
20954	Major Tansit Station Area (MTSA) Studies Reserve for Contingencies - 30125 Development Related Studies-Non Discounted - 31358								(81,250) (168,750)	(250,000)
21015	Lt Etobicoke Crk Drainage Dixie/Dundas Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(40,000)					(960,000)	(40,000) (960,000)	(1,000,000)
21101	Intersection Capital Program City Wide Engineering - 31335		(500,000)						(500,000)	(500,000)
21102	Development Charges Update (Major Roads) City Wide Engineering - 31335		(175,000)						(175,000)	(175,000)
21103	Preliminary Engineering Studies City Wide Engineering - 31335		(115,000)						(115,000)	(115,000)
21104	Kariya Dr 110 M S of ElmDr to CntralPkwy City Wide Engineering - 31335 Capital Reserve Fund - 33121		(120,000)					(30,000)	(120,000) (30,000)	(150,000)
21105	Local Network Studies City Wide Engineering - 31335		(150,000)						(150,000)	(150,000)
21107	Square One Dr-Amacon Drwy to RathburnRdW City Wide Engineering - 31335		(9,410,000)						(9,410,000)	(9,410,000)
21108	Corridor Transportation Master Plans City Wide Engineering - 31335		(750,000)						(750,000)	(750,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

**Description:** This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021		2021		2021			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		
21109	Creekbank Rd Exten-Shawson to Enterprise City Wide Engineering - 31335 Capital Reserve Fund - 33121		(270,000)				(30,000)		(270,000) (30,000)	(300,000)
21135	CreditRiver ErContrl-Dundas St to HWY403 Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(23,000)				(377,000)		(23,000) (377,000)	(400,000)
21137	CreditRiver ErosionCtrl-Adj to OstlerCrt Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(168,000)				(2,782,000)		(168,000) (2,782,000)	(2,950,000)
21138	Storm Sewer Oversizing - Mississauga Rd Storm Water Management - 31350		(1,400,000)						(1,400,000)	(1,400,000)
21140	Monitoring & Minor Modif of SWMF-Var Loc Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(4,000)				(76,000)		(4,000) (76,000)	(80,000)
21145	Minor Erosion Control Works-VarLocations Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(18,000)				(312,000)		(18,000) (312,000)	(330,000)
21153	ICIP Cycle Tracks, Aquitaine/Arg/Millcrk City Wide Engineering - 31335		(550,000)						(550,000)	(550,000)
21163	New Vehicles & Equipment Public Works - 31340		(230,000)						(230,000)	(230,000)
21165	Sidewalks City Wide Engineering - 31335 Contributions - Sidewalks - 35207		(725,000)				(360,000)		(725,000) (360,000)	(1,085,000)
21171	Traffic Signal Equipment Enhancements City Wide Engineering - 31335		(350,000)						(350,000)	(350,000)
21172	Transit Signal Priority (TSP) City Wide Engineering - 31335		(340,000)						(340,000)	(340,000)
21173	Traffic System and ITS City Wide Engineering - 31335		(200,000)						(200,000)	(200,000)
21178	TW- West Credit Site Public Works - 31340 Capital Reserve Fund - 33121		(2,520,000)				(280,000)		(2,520,000) (280,000)	(2,800,000)
21183	Noise Wall Upgrades City Wide Engineering - 31335 Capital Reserve Fund - 33121		(100,000)				(100,000)		(100,000) (100,000)	(200,000)
21184	Noise Wall Upgrades City Wide Engineering - 31335 Capital Reserve Fund - 33121		(100,000)				(100,000)		(100,000) (100,000)	(200,000)



**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2021.

Project Number	Description	2021 Development Charge Financing		2021 Cash-in-Lieu of Parkland		2021 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		
21186	<b>Cycling Program (Structures)</b> City Wide Engineering - 31335		(250,000)						(250,000)	(250,000)
21187	<b>Cycling Program (Midblock Crossings)</b> City Wide Engineering - 31335		(200,000)						(200,000)	(200,000)
21190	<b>Cycling Program (Collegeway Prefd Alt)</b> City Wide Engineering - 31335 Federal Gas Tax Reserve Fund - 35182		(1,200,000)				(4,500,000)		(1,200,000) (4,500,000)	(5,700,000)
21193	<b>Cycling Program (Major Roads)</b> City Wide Engineering - 31335		(134,000)						(134,000)	(134,000)
21196	<b>ITS Initiatives-Place Holder</b> City Wide Engineering - 31335									0
21198	<b>Traffic Signals - New</b> City Wide Engineering - 31335 Contributions - Traffic Signals - 35209		(510,000)				(560,000)		(510,000) (560,000)	(1,070,000)
21206	<b>Multi-Use Trail - Eglinton Avenue East</b> City Wide Engineering - 31335		(61,000)						(61,000)	(61,000)
21207	<b>Multi-Use Trail - Kennedy Road</b> City Wide Engineering - 31335		(42,000)						(42,000)	(42,000)
21223	<b>Transit Bus Landing Pads</b> Transit - 31330		(300,000)						(300,000)	(300,000)
21246	<b>Transit Bus Pads - Growth</b> Transit - 31330		(169,000)						(169,000)	(169,000)
21248	<b>Transit MiWay Transit Shelters</b> Transit - 31330		(360,000)						(360,000)	(360,000)
21301	<b>Future Directions Background Study</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(106,920)				(11,880)		(106,920) (11,880)	(118,800)
21304	<b>Land Acquisition Waterfront F-105</b> Cash-in-Lieu of Parkland - 32121				(107,068)				(107,068)	(107,068)
21306	<b>Parkland Acquisition Program</b> Cash-in-Lieu of Parkland - 32121				(120,000)				(120,000)	(120,000)
21307	<b>Cooksville Parkland Acquisition</b> Cash-in-Lieu of Parkland - 32121				(4,981,249)				(4,981,249)	(4,981,249)
21309	<b>Land Acquisition – Parkland (F-616)</b> Cash-in-Lieu of Parkland - 32121				(15,626,919)				(15,626,919)	(15,626,919)
21322	<b>Various Park Improvements</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(207,900)				(74,100)		(207,900) (74,100)	(282,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland  
December 31, 2021**

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Project Number	Description	2021 Development Charge Financing		2021 Cash-in-Lieu of Parkland		2021 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		
21323	<b>New Amenities - Football/ Track</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(297,000)				(33,000)		(297,000) (33,000)	(330,000)
21325	<b>Cooksville Parkland Development</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(540,000)				(60,000)		(540,000) (60,000)	(600,000)
21326	<b>Park Development-Lakeview Village(F_303)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(848,700)				(94,300)		(848,700) (94,300)	(943,000)
21334	<b>Playground (new) - Elmcreek Park</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(82,800)				(216,200)		(82,800) (216,200)	(299,000)
21337	<b>Leash Free</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(138,600)				(15,400)		(138,600) (15,400)	(154,000)
21338	<b>Park Dev- Not Yet Named (F_486 Solmar)</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(45,000)				(5,000)		(45,000) (5,000)	(50,000)
21340	<b>Non Growth Related Equipment-Forestry</b> Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121				(493,000)		(40,000)		(493,000) (40,000)	(533,000)
21341	<b>Growth Related Equipment-Parks</b> Recreation and Parks - 31315 Capital Reserve Fund - 33121		(162,000)				(18,000)		(162,000) (18,000)	(180,000)
21348	<b>Various Washroom Installation</b> Cash-in-Lieu of Parkland - 32121				(451,000)				(451,000)	(451,000)
21603	<b>DC Background Study and By-Law</b> Development Related Studies-Non Discounted - 31358 Capital Reserve Fund - 33121		(315,000)				(35,000)		(315,000) (35,000)	(350,000)
21952	<b>Special Planning Studies</b> Reserve for Contingencies - 30125 Development Related Studies-Discounted - 31357		(67,500)				(82,500)		(82,500) (67,500)	(150,000)
21953	<b>Strategic Waterfront Implementation</b> Reserve for Contingencies - 30125 Development Related Studies-Discounted - 31357		(135,000)				(65,000)		(65,000) (135,000)	(200,000)
21954	<b>Municipal Growth Management</b> Development Related Studies-Discounted - 31357 Capital Reserve Fund - 33121		(202,500)				(97,500)		(202,500) (97,500)	(300,000)

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December 31, 2021**

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Project Number	Description	2021 Development Charge Financing		2021 Cash-in-Lieu of Parkland		2021 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		
21956	Major Tansit Station Area (MTSA) Studies Reserve for Contingencies - 30125 Development Related Studies-Non Discounted - 31358		(168,750)				(81,250)		(81,250) (168,750)	(250,000)
<b>TOTAL FINANCING ALL YEARS ALL SOURCES</b>									<b>(347,208,964)</b>	<b>(347,208,964)</b>
<b>TOTAL FINANCING TRANSFERRED IN 2021</b>		<b>2,058,858</b>	<b>(48,066,179)</b>	<b>22,969</b>	<b>(71,475,770)</b>	<b>2,872,440</b>	<b>(29,779,986)</b>	<b>(22,777,013)</b>		
<b>NET FINANCING TOTALS</b>			<b>(46,007,321)</b>		<b>(71,452,801)</b>					

## 2021 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, 2021	Storms Waived @ Jan 1, 2021	Roads Waived @ Jan 1, 2021	Other Services Waived @ Jan 1, 2021	Value of Prepaid and Waived Credits @ Jan 1, 2021	Prepaid Credits Redeemed in 2021	Waived Services Redeemed in 2021	Value of Prepaid and Waived Credits @ Dec 31, 2021
M-957	1181482 Ontario Ltd	63,201	27,090	0	0	90,292	0	0	90,292
M-948	1236236 Ontario Inc.	21,282	9,999	0	0	31,280	0	0	31,280
M-901	763442 Ontario Limited (Indrio)	77,233	0	0	0	77,233	0	0	77,233
M-915	Annovator Investments	80,861	43,432	0	0	124,293	0	0	124,293
OZ-50/90	Bohler Uddeholm Thermo Tech	10,102	4,164	0	0	14,266	0	0	14,266
M-915	Boldco Group Inc.	87,551	59,211	0	0	146,763	0	0	146,763
M-584	Brookfield Commercial Properties/Gentra Inc.	0	52,181	0	0	52,181	0	0	52,181
M-284	Cadillac Fairview Corp Ltd	0	49,747	532,083	0	581,830	0	0	581,830
M-425	Canonfield Inc.	0	105,268	1,347,910	0	1,453,178	0	0	1,453,178
M-793	Canonfield Inc.	221,561	129,968	0	0	351,529	0	0	351,529
43R-13128	City Centre Plaza	0	59,008	4,110,278	0	4,169,287	0	0	4,169,287
M-814	Dariusz Krowiak	1,212	0	0	0	1,212	0	0	1,212
M-852	Dundee Realty Corp	24,274	12,342	0	0	36,616	0	0	36,616
M-539	Eric Robbins	4,078	1,719	0	0	5,796	0	0	5,796
M-781	Erin Mills Development Corporation	99,253	13,592	0	0	112,845	0	0	112,845
M-592	Erin Mills Development Corporation	59,314	48,744	0	0	108,058	0	0	108,058
M-823	Erin Mills Development Corporation	13,520	87,645	1,801,425	0	1,902,590	0	0	1,902,590
M-908 & R- 22964	Erin Mills Development Corporation	0	25,528	2,618,020	0	2,643,548	0	0	2,643,548
RP1542	Erin Mills Development Corporation	0	0	3,010,825	0	3,010,825	0	0	3,010,825
T-86106 & 43R- 22605	Erin Mills Development Corporation	0	253,123	3,780,699	0	4,033,822	0	0	4,033,822
B-111/87	Everlast Construction	710	7,587	97,142	0	105,439	0	0	105,439
M-677	Great West Life Assurance Company	13,167	29,064	0	0	42,231	0	0	42,231
M-948	Impulse Technologies Ltd.	6,198	2,911	0	0	9,109	0	0	9,109
M-757	Kaiser Photo Products	5,163	2,971	0	0	8,135	0	0	8,135
OZ-50/90	Keanall Holdings Ltd.	123,196	50,775	0	0	173,971	0	0	173,971
M-1015	Kee Group Inc.	28	12	0	0	41	0	0	41
M-635	Kee Group Inc.	2,922	2,656	0	0	5,578	0	0	5,578
M-728	Kee Group Inc.	3,881	3,281	0	0	7,161	0	0	7,161
M-793	Lord Realty Holdings Ltd	7,008	11,717	0	0	18,726	0	0	18,726
M-533	Lord Realty Holdings Ltd	0	101,253	0	0	101,253	0	0	101,253
M-852	Meadowpines Development Corporation	202,513	151,257	0	0	353,771	0	0	353,771

## 2021 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, 2021	Storms Waived @ Jan 1, 2021	Roads Waived @ Jan 1, 2021	Other Services Waived @ Jan 1, 2021	Value of Prepaid and Waived Credits @ Jan 1, 2021	Prepaid Credits Redeemed in 2021	Waived Services Redeemed in 2021	Value of Prepaid and Waived Credits @ Dec 31, 2021
M-689	Menkes Industrial Parks Ltd	36,004	28,121	0	0	64,125	0	0	64,125
M-845	N.H.D. Developments Limited	17,059	8,460	0	0	25,519	0	0	25,519
M-401	OMERS REALTY MGMT CORP	15,125	37,964	0	0	53,089	0	0	53,089
M-1010	OMERS REALTY MGMT CORP	0	524,146	14,462,474	7,418,947	22,405,568	0	0	22,405,568
M-1023	Orlando Corporation	36,818	14,061	0	0	50,878	0	0	50,878
M-832	Orlando Corporation	75,997	42,690	0	0	118,687	0	0	118,687
M-900	Orlando Corporation	0	78	892,672	0	892,750	0	0	892,750
M-948	Richill Construction Limited	40,901	19,216	0	0	60,117	0	0	60,117
M-886	Riello Burners	15,768	7,343	0	0	23,111	0	0	23,111
M-1326	Rivergrove Development	98,844	55,130	0	0	153,974	0	0	153,974
M-901	Slough Estates Canada Ltd	83,971	58,497	0	0	142,468	0	0	142,468
M-435	Tordar Investments Ltd	11,774	25,778	0	0	37,552	0	0	37,552
M-922	Trailmobile Canada Inc	1,869	855	0	0	2,723	0	0	2,723
M-926	Tridel	1	0	0	0	1	0	0	1
OZ-50/90	Uddeholm	6,478	2,670	0	0	9,148	0	0	9,148
M-886	Uddeholm	15,347	7,187	0	0	22,534	0	0	22,534
<b>Total</b>		<b>1,584,184</b>	<b>2,178,441</b>	<b>32,653,529</b>	<b>7,418,947</b>	<b>43,835,100</b>	<b>0</b>	<b>0</b>	<b>43,835,100</b>

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

## 2021 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, 2021	DC Credits Used during 2021	DC Credits Granted by Council during 2021	DC Credits Balance @ Dec. 31, 2021	GC Approval
M-1447	1296421 Ontario Inc.	Storm Water Mgmt	858,653	(681,906)	176,747			176,747	276-2000
M-1814	2096553 Ontario Inc. c/o Hush Homes Inc.	Park Development	22,308	(22,308)	0			0	GC 0663-2009
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-1493 & M-1494	Britannia North/Central/South Holdings Inc.	Park Development	94,978	(94,977)	0			0	549-2001
M-1758	Cabot Trail Estates	Other Services	12,139	(12,139)	(0)			(0)	GC 0131-2007
M-1758	Cabot Trail Estates Ltd.	Park Development	10,568	(10,568)	0			0	GC 0199-2007
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

## 2021 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, 2021	DC Credits Used during 2021	DC Credits Granted by Council during 2021	DC Credits Balance @ Dec. 31, 2021	GC Approval
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
M-1767 & M-1768	EMDC	Park Development	253,578	(253,578)	0			0	GC 0132-2008
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-1792	Erin Mills Development Corporation	Park Development	11,048	(11,047)	0			0	GC 0450-2009
M-1795	Erin Mills Development Corporation	Park Development	84,872	(84,872)	0			0	GC 0689-2009
M-1977	Erin Mills Development Corporation	Storm Water Mgmt	2,782,263	(2,782,263)	0			0	GC 0672-2013
M-2001	Erin Mills Development Corporation/ Crownvetch Development Inc./ Prologis Canada LLC	Storm Water Mgmt	2,545,772	(2,545,772)	0			0	GC-0426-2015
M-2001	Erin Mills Development Corporation/ Crownvetch Development Inc./ Prologis Canada LLC	Other Services	398,996	(398,996)	0			0	GC-0426-2015
M-2001	Erin Mills Development Corporation/ Crownvetch Development Inc./ Prologis Canada LLC	Storm Water Mgmt	1,780,702	(1,780,702)	0			0	GC-0426-2015
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

## 2021 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, 2021	DC Credits Used during 2021	DC Credits Granted by Council during 2021	DC Credits Balance @ Dec. 31, 2021	GC Approval
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-1626	Monarch Construction Ltd	Park Development	7,378	(7,378)	0			0	527-2001
M-1776	Orlando Corporation	Other Services	157,250	(157,250)	0			0	GC 0397-2005
M-1844	Paradise Homes Cobblestone Inc	Park Development	28,160	(28,160)	(0)			(0)	GC 0150-2011
M-1781	Partacc Mississauga Dev. Inc	Park Development	15,794	(15,792)	2			2	GC 0804-2008
PN 10-149	Prologis Canada LLC	Storm Water Mgmt	605,475	(605,475)	0			0	Council Resolution 0215-2012
M-1693	Shelltown Construction Ltd.	Park Development	53,593	(53,594)	(0)			(0)	553-2005 & 652-2005
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-1726	Sundance Vintage Developments Inc.	Park Development	6,475	(6,475)	(0)			(0)	GC 0293-2006
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
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>	



## 2021 Development Charge Credits Continuity Schedule

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

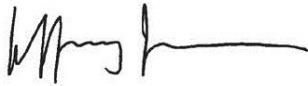
Municipalities have the ability to offer credits towards development charges in exchange for services paid for by the Developer

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, 2021	DC Credits Used during 2021	DC Credits Granted by Council during 2021	DC Credits Balance @ Dec. 31, 2021	GC Approval
<b>Summary of Credits by Type</b>									
	Type of DC Credit	Outstanding DC Credits Issued in Prior Years	Total Credits Used in Prior Years	DC Credits Balance @ Jan. 1, 2021	Total 2021 Credits Used during 2021	DC Credits Granted by Council during 2021	DC Credits Balance @ Dec. 31, 2021		
	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 2021, has been prepared reflecting the City's current practices and policies which are currently under review. The outcome of the review may or may not require minor changes in current policies and practices to ensure that the City is in compliance with Section 59.1 (1) of the *Development Charges Act 1997*, which requires:

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



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