

Date: May 6, 2026	Originator's files:
To: Chair and Members of General Committee	
From: Marisa Chiu, CPA, CA, Commissioner of Corporate Services, Chief Financial Officer and Treasurer	Meeting date: June 3, 2026

Subject

Annual Treasurer's Statement Report: Summary of Activity in 2025

Recommendation

1. That the report dated May 6, 2026, entitled "Annual Treasurer's Statement Report Summary of Activity in 2025" from the Commissioner of Corporate Services, Chief Financial Officer and Treasurer be approved in compliance with the reporting requirements of the *Development Charges Act, 1997* and the *Planning Act, 1990*.
2. That the City of Mississauga's 2025 Annual Treasurer's Statement be sent to the Ministry of Municipal Affairs and Housing, no later than July 15, as required under the legislation.
3. That the City of Mississauga's 2025 Annual Treasurer's Statement be made available to the public, as required under the legislation.

Executive Summary

- Legislative requirements in the *Development Charges 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), Community Benefits Charges (CBC), Bonus Zoning (formerly Section 37), and Cash-in-Lieu (CIL) of Parkland reserve funds.
- The Annual Treasurer's Statement summarizes the financial activities related to those reserve funds as well as DC/Lot Levy credits for the 2025 fiscal year.
- Appendix 2 provides a summary of the opening and closing balances and the reserve fund financial transactions.
- The 2025 closing balances for DCs, CBCs, Bonus Zoning, and CIL Parkland were \$128.9 million, \$16.2 million, \$9.3 million, and \$150.5 million, respectively.
- This report is compliant with both the *Development Charges Act* and the *Planning Act*.

- Bill 60, *Fighting Delays, Building Faster Act, 2025* received Royal Assent on November 27, 2025 which introduced the requirement to submit the Statement to the Minister of Municipal Affairs and Housing no later than July 15 of each year.

Background

Section 43 of the *Development Charges Act, 1997* (DC Act) requires that the Treasurer of a municipality provide to Council an annual financial statement for activities relating to the development charges (DCs) by-law and reserve funds established under section 33 of the DC Act, and a listing of DC/Lot Levy credits.

Subsection 37 (48) of the *Planning Act, 1990* (Planning Act) states that a council of a municipality that passes a community benefits charges (CBC) by-law shall provide an annual financial statement of the CBC transactions in the preceding year. It is noted that the CBC by-law was repealed on February 12, 2025 by By-law 0019-2025, following direction included in the Mayor's Housing Task Force Motion.

Subsection 37 (51) of the Planning Act requires that funds that have been collected under Bonus Zoning (the former Section 37 regime) related to increased height and density must be reported annually to Council by the Treasurer.

Additionally, subsection 42 (17) of the Planning Act sets out that if a council of a municipality that passes a Parkland Conveyance by-law, the Treasurer must provide Council with an annual financial statement for activities related to its Cash-in-lieu (CIL) of Parkland reserve funds.

Collectively, these four charges are known as growth charges. Growth charges are collected by the City for the sole purpose of partially offsetting the cost of infrastructure to support new residents and businesses. These revenues can only be used for the purposes for which it was collected, in compliance with the respective legislations and Council approved policies. Growth charges are important revenue tools for municipalities so that existing property owners are not unduly burdened by the cost of growth-related infrastructure.

Comments

This report has been prepared to comply with the legislative requirements of both the DC Act and the Planning Act. A summary of reserve fund activities during 2025 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 respective Acts and accompanying Regulations.

The Statement of Compliance found in Appendix 6 is a legislative requirement pursuant to Subsection 59.1 (1) of the DC Act. 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 Reserve Fund Activity

Table 1 summarizes the DC reserve fund activity. DC revenue of \$23.6 million was collected in 2025 with an additional \$2.6 million in interest earned.

In 2025, \$116.3 million was transferred from the DC reserve funds to capital projects where roughly 54% (or \$62.7 million) was for recreation and park development projects and a further 39% (or \$45.1 million) was for roads and related infrastructure projects. The exercise of examining and funding of capital projects using DCs is done annually through the capital budget process. An amount of \$27.5 million was returned from capital projects to the DC reserve funds, as the monies were redeployed for future years, or no longer required due to various reasons. Finally, \$3.5 million was refunded to developers due to the OLT decision to lower the 2022 DC By-law rates to settle the 2022 by-law appeal.

Table 1. DC Reserve Fund Activity

DC Reserve Fund Activity	2025 \$(millions)
Opening Balance	\$ 195.1
Add: DC Revenues	\$ 23.6
Interest Income and Other	\$ 2.6
Total Revenues	\$ 26.2
Less:	
DC Funds Transferred to Capital Projects	\$ 116.3
DC Funds Returned from Capital Projects	\$ (27.5)
Transfers to Revenue and Refunds	\$ 3.5
Total Expenditures	\$ 92.3
Closing Balance	\$ 128.9

The closing balance of the DC Reserve Fund as of December 31, 2025, is \$128.9 million which represents a decrease of \$66.2 million, year-over-year. The decrease in the reserve fund balance was mainly due to lower DC collections than the previous year while the funding needs multi-year are ongoing. It is noted that a further \$81.9 million has been committed against this balance as part of the approval of the 2026 Budget.

A list of all DC Reserve Funds, including descriptions, can be found in Appendix 1, and the 2025 activity for each DC Reserve Fund can be found in Appendix 2. A list of all capital projects funded by DCs can be found in Appendix 3, where the capital projects funded from DCs can be originally found in Appendices B, C, D and E of the 2022 DC Background Study. The City of

Mississauga has not accrued debt in which development charges are relied upon to repay the debt.

On November 3, 2025, the Regulation in relation to Bill 17, the *Protect Ontario by Building Faster and Smarter Act* came into effect. This allowed for all non-rental residential development to defer the payment of residential DCs to first occupancy of the building. It is noted that the City was implementing this as an incentive starting from January 29, 2025, as part of the Mayor's Housing Task Force Motion. From a financial perspective, there would be cash-flow implications as the DC revenue associated with residential development would not be realized until occupancy of the building. As the City of Mississauga predominantly issues building permits for high density residential buildings, the delay of revenue could be up to four years from permit issuance.

Cash-in-lieu of Parkland Reserve Fund Activity

As summarized in Table 2, the City collected \$6.6 million in CIL Parkland revenues and the reserve fund earned an additional \$5.7 million in interest. Capital projects which used CIL Parkland as a funding source amounted to \$6.3 million, and \$4.9 million was returned to the reserve fund. There were no CIL Parkland refunds in 2025.

The closing balance of the CIL Parkland Reserve Fund as of December 31, 2025, is \$150.5 million.

Table 2. CIL Parkland Reserve Fund Activity

CIL-Parkland Reserve Fund Activity	2025 \$(millions)
Opening Balance	\$ 139.8
Add: CIL-Parkland Revenues	\$ 6.6
Interest Income and Other	\$ 5.7
Total Revenues	\$ 12.3
Less: CIL-Parkland Funds Transferred to Capital Projects	\$ 6.3
CIL-Parkland Funds Returned from Capital Projects	\$ (4.9)
Transfers to Revenue and Refunds	\$ -
Total Expenditures	\$ 1.5
Closing Balance	\$ 150.5

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

Bonus Zoning (formerly Section 37) Reserve Fund Activity

The Bonus Zoning (formerly Section 37) reserve fund was established with the approval of the 2012 Corporate Policy governing the collection of monies related to the former Section 37 of the Planning Act. The City collected \$0.3 million in Bonus Zoning revenue from development and

the reserve fund earned an additional \$0.4 million in interest. An amount of \$0.3 million was utilized from Bonus Zoning (formerly Section 37) as a funding source in 2025, and \$0.5 million was returned to the reserve fund.

The closing balance of the Bonus Zoning (formerly Section 37) Reserve Fund as of December 31, 2025, is \$9.3 million which represents a nominal increase of \$0.9 million year-over-year.

Table 3. Bonus Zoning Reserve Fund Activity

Bonus Zoning Reserve Fund Activities	2025 \$(millions)
Opening Balance	\$ 8.4
Add: Bonus Zoning Revenue	\$ 0.3
Interest Income and Other	\$ 0.4
Total Revenues	\$ 0.7
Less: Bonus Zoning Funds Transferred to Capital Projects	\$ 0.3
Bonus Zoning Funds Returned from Capital Projects	\$ (0.5)
Transfers to Revenue and Refunds	\$ -
Total Expenditures	\$ (0.2)
Closing Balance	\$ 9.3

Community Benefits Charges (CBC) Reserve Fund Activity

As a result of the Royal Assent of Bill 197, *COVID-19 Economic Recovery Act, 2020*, the CBC replaced Section 37, the bonus zoning provision, in the Planning Act. City Council approved its first Community Benefits Charge Strategy and By-law in 2022.

There was no CBC revenue collected from developers in the year 2025 as a result of Council repealing the CBC by-law on February 12, 2025 via By-law 0019-2025, following direction included in the Mayor's Housing Task Force Motion. The nominal revenue noted in year 2025 is related to the former Parking DC, which is held in a sub account of Bonus Zoning reserve fund.

This reserve fund earned \$0.5 million in interest. The closing balance of the CBC Reserve Fund as of December 31, 2025, is \$16.1 million which represents a nominal increase of \$0.6 million, largely related to interest earned year-over-year.

Table 4. Community Benefits Charges Reserve Fund Activity

Community Benefit Charges Reserve Fund Activity		2025
		\$(millions)
Opening Balance	\$	15.5
Add: CBC Revenue	\$	0.1
Interest Income and Other	\$	0.5
Total Revenues	\$	0.6
Less: CBC Transferred to Capital Projects	\$	-
CBC Returned from Capital Projects	\$	-
Transfers to Revenue and Refunds	\$	-
Total Expenditures	\$	-
Closing Balance	\$	16.1

DC and Lot Levy Credit Activity

The majority of the lot levy credits are related to the road and storm services that were waived during the lot levy regime in the development agreements. These credits are redeemed at the time of building permit issuance. Appendix 4 summarizes the amount of lot levies held by the City.

Developers are also entitled to DC credits if they construct infrastructure on behalf of the City. There was no DC credit activity during 2025, 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 financial impacts resulting from the recommendations in this report.

Conclusion

The Annual Treasurer's Statement is required by the DC Act 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 recommendation.

Attachments

Appendix 1: 2025 DC Reserve Funds Description

Appendix 2: 2025 DC, CBC, Bonus Zoning and CIL Parkland Reserve Fund Continuity Schedule

Appendix 3: 2025 Capital Projects Financed

Appendix 4: 2025 Development Levy Credits Continuity Schedule

Appendix 5: 2025 DC Credits Continuity Schedule

Appendix 6: 2025 Statement of Compliance



Marisa Chiu, CPA, CA, Commissioner of Corporate Services, Chief Financial Officer and Treasurer

Prepared by: Janet Lee, Manager, Development Financing & Reserve Management

Development Charges 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 separate reserve fund accounts for the purpose of funding growth-related capital costs for which the development charge was imposed under the Development Charges By-law 0133-2022 or in previous Mississauga Development Charge By-laws.

Reserve funds were established for the following purpose:

By-law Enforcement	Funds are collected for the purpose of the animal control expansion, and services related to the <i>Provincial Offences Act</i> , as a result of new development. This charge is collected from both the residential and non-residential sectors.
Development Related Studies	Funds are collected for growth-related studies related to new development. This charge is collected from both the residential and non-residential sectors.
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.
Fire Services	Funds are collected for the capital requirements consistent with the Fire Master Plan as it relates to growth. This charge is collected from both the residential and non-residential sectors.
Library	Funds are collected for the capital expenses related to growth as outlined in the Library Master Plan, which was endorsed by both Council and the Library Board. Development charges are collected from the residential sector only.
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.
Roads and Related Infrastructure	Funds are collected for the construction of transportation infrastructure in the City as this relates to development growth. This charge is collected from both the residential and non-residential sectors.
Public Works	Funds are collected for the capital costs involved with Building and Fleet components of the Transportation and Works Department as they relate to growth. This charge is collected from both the residential and non-residential sectors.
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.
Storm Water Management	Funds collected for this service are to be used for items such as erosion control, conveyance, storm water management, storm sewer oversizing and related studies. This charge is collected from both the residential and non-residential sectors, on a cost per net hectare basis.

Appendix 2

2025 Development Charges, Community Benefit Charges, Bonus Zoning and Cash-in-Lieu of Parkland Reserve Fund Continuity Schedule

Fund Name	Balance January 1, 2025	Revenues			Capital Expenditures		Balance December 31, 2025
		Interest	From Developers	Total Revenue	DCA / General Reserve Refunds	Transfers To/ (From) Capital ¹	
DCA-By-Law Enforcement	(2,786,718)	(18,798)	109,720	90,922	5,214	0	(2,701,009)
DCA-Development Related Studies	1,449,046	24,596	275,710	300,306	989	(473,700)	2,222,062
DCA-Recreation and Parks Development	49,793,714	626,862	6,757,841	7,384,703	379,869	57,174,747	(376,199)
DCA-Recreation (Hershey) ²	4,212	0	(4,212)	(4,212)	0	0	0
DCA-Fire Services	2,616,696	20,320	1,046,315	1,066,635	35,766	(16,849)	3,664,413
DCA-Library	12,219,511	93,341	644,791	738,132	39,257	920,933	11,997,453
DCA-Transit	9,440,526	130,615	2,512,878	2,643,493	62,177	5,128,456	6,893,386
DCA-Roads and Related Infrastructure	68,359,282	1,246,540	11,377,925	12,624,465	380,708	26,472,223	54,130,816
DCA-Public Works	18,555,848	134,821	657,235	792,056	20,243	(100,738)	19,428,399
DCA-LAC	105,001	766	43,107	43,873	5,789	0	143,085
DCA-Storm Water	29,494,991	284,332	156,136	440,468	52,132	(255,470)	30,138,797
DC Appeal - Residential	3,936,189	19,287	5,635	24,922	1,490,914	0	2,470,198
DC Appeal - Industrial	1,266,466	5,927	0	5,927	531,809	0	740,583
DC Appeal - Non-Industrial	626,602	1,663	8,277	9,941	519,982	0	116,561
Total DC Reserve Funds	195,081,367	2,570,273	23,591,358	26,161,632	3,524,850	88,849,603	128,868,546
Community Benefit Charges	15,545,232	489,271	133,344	622,614	5,493	0	16,162,352
Bonus Zoning (formerly Section 37)	8,376,491	434,105	283,050	717,155	0	(214,853)	9,308,500
Cash-in-Lieu of Parkland (Section 42)	139,766,153	5,592,806	6,560,617	12,153,424	0	1,461,355	150,458,221

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

² 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 Fine Foods Centre.

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
December 31, 2025**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
13331	Multi-Use Trails-ORT-07 Ctl Pky-L Eto Ck Recreation and Parks - 31315 Capital Reserve Fund - 33121	180,000				20,000		(239,982) (26,665)	(266,646)
14141	Cooksville Crk Impr&Flood Prot/Paisley Storm Water Management - 31350 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100	158,085				1,616,732 3,387,521		(75,250) (769,574) (1,612,479)	(2,457,303)
15142	Etback Crk Ersion Ctrl-Pony Tril & Blr St Storm Water Management - 31350 Capital Reserve Fund - 33121	2,244				68,814		(3,756) (115,186)	(118,942)
16197	Property Acquisition Roads and Related Infrastructure - 31335	5,955,303						(2,044,697)	(2,044,697)
16312	City Centre Scholar's Green (P_507) Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182	655,443				73,212		(1,479,604) (148,415) (16,854)	(1,644,873)
17006	Cooksville Ck Flood SWMF #2102 Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	14,973				423,255		(26,027) (735,745)	(761,772)
17015	Mary Fix Ck Erosion Ctrl- S of Dundas Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	5,693				545,476		(17,954) (1,720,297)	(1,738,252)
17106	Square One Drive - Confederation Parkway Roads and Related Infrastructure - 31335	1,500,000						(1,500,000)	(1,500,000)
17312	ComPks- Basic Development-F_034 Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182	122,365				23,585		(2,405,688) (55,426) (408,245)	(2,869,359)
18015	Little Etobicoke Crk Channel Improvement Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	15,553				873,427		(542,385) (737,079)	(1,279,463)

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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
18135	Applewood Crk Erosion Control - Lakeview Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	19,028				630,044		(239,241) (7,921,688)	(8,160,928)
18142	Etobicoke Crk Erosion Ctrl-Pony Trl Dr Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	188,931				5,777,310		(1,069) (32,690)	(33,759)
18320	Park Development-Harbour West-Marina Recreation and Parks - 31315 Capital Reserve Fund - 33121		(781)				(87)	(788,574) (87,519)	(876,092)
18336	Park Improvements Program Capital Reserve Fund - 33121 Bonus Zoning - 35400					21,532		(566,277) (50,181)	(616,459)
19004	Cksvl Creek Fld Strg Fac-Mississauga Val Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	86,464				2,057,833		(284,103) (6,761,600)	(7,045,703)
19010	Sawmill Ersn Ctl-Folkway-Erin Mls Pkwy Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(60,000)				(1,440,000)	(212,000) (5,088,000)	(5,300,000)
19198	Traffic Signals - New Roads and Related Infrastructure - 31335 Contributions - Traffic Signals - 35209	50,279				54,716		(289,721) (315,284)	(605,005)
19427	Burnhamthorpe CC Indoor Pool Redevelpmnt 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						(816)	(5,496,360) (10,585,315) (2,393,147) (700,000) (23,022,994)	(42,197,816)
20004	Cooksville Crk Flood Stg Facility Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	65,203				1,322,503		(308,761) (6,262,533)	(6,571,294)
20027	Carolyn Crk Eros Ctrl-Cr Riv Outlet Chan Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	50,000				1,950,000		(18,750) (731,250)	(750,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
December 31, 2025**

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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
20028	Wolfedale Crk-Burnhamthorpe Rd.to Cr Riv Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,000)				(145,000)	(30,000) (870,000)	(900,000)
20101	Clarkson Rd/Lakeshore Rd Int-Des&Cons Roads and Related Infrastructure - 31335	646,250						(1,433,750)	(1,433,750)
20140	Montrng & minor mod of SWM Fac-Var Loc Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	3,371				64,052		(1,929) (36,648)	(38,577)
20186	Port Credit AT Bridge Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Tax - Special Holding Reserve Fund - 35589 Debt Management RF-Tax Capital - 37100		(376,378)				(111,073) (2,807,548) (805,000)	(4,363,378) (824,073) (2,807,548) (805,000)	(8,800,000)
20314	Churchill Meadows Park Addition (P_459) Recreation and Parks - 31315 Capital Reserve Fund - 33121	18,000				2,000		(431,100) (47,900)	(479,000)
20315	Park Dev - Not Yet Named (F_411)(Rogers) Recreation and Parks - 31315 Capital Reserve Fund - 33121 Tax - Special Holding Reserve Fund - 35589		(562,529)				(1,137,471)	(6,858,829) (156,700) (1,137,471)	(8,153,000)
20425	Carmen Corbasson CC Indoor Pool Recreation and Parks - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(299,000)		(400,000)		(1,362,000)	(2,603,240) (27,751,000) (608,760) (26,405,000)	(57,368,000)
21101	Intersection Capital Program Roads and Related Infrastructure - 31335		(150,000)					(650,000)	(650,000)
21104	Kariya Dr 110 M S of ElmDr to CntralPkwy Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(1,428,000)					(2,549,075) (30,000)	(2,579,075)
21105	Local Network Studies Roads and Related Infrastructure - 31335	272,293						(27,707)	(27,707)

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		Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve	Transfers to Reserve	Transfers from Reserve		
21107	Square One Dr-Amacon Drwy to RathburnRdW Roads and Related Infrastructure - 31335	9,359,475						(3,889,825)	(3,889,825)
21137	CreditRiver ErosionCtrl-Adj to OstlerCrt Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	56,976				943,024		(326,796) (5,408,854)	(5,735,650)
21183	Noise Wall Upgrades Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121	2,861				2,861		(97,139) (97,139)	(194,279)
21207	Multi-Use Trail - Kennedy Road Roads and Related Infrastructure - 31335		(500,000)					(542,000)	(542,000)
21223	Transit Bus Landing Pads Transit - 31330		(4,389)					(304,389)	(304,389)
21249	Transit Shelters - ICIP Transit - 31330 Capital Reserve Fund - 33121		(144,018)					(432,054) (29,936)	(461,990)
21323	New Amenities - Football/ Track Recreation and Parks - 31315 Capital Reserve Fund - 33121	374,154				5,846		(1,737,846) (27,154)	(1,765,000)
21326	Park Development-Lakeview Village(F_303) Recreation and Parks - 31315 Capital Reserve Fund - 33121		(33,000,000)					(45,210,487) (26,085)	(45,236,572)
21328	Landscape, Site Rehab and Emergency Mtce Storm Water Management - 31350 Capital Reserve Fund - 33121 Parks-Other Developer Contribution - 35219	6,264				107,312 21,197		(20,036) (436,688) (67,803)	(524,527)
21334	Elmcreek Park Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182		(294,013)				(5,987)	(1,769,958) (308,842) (874,200)	(2,953,000)
21337	Various Leash Free Zones Installation Recreation and Parks - 31315 Capital Reserve Fund - 33121		(4,507)				(501)	(159,757) (17,751)	(177,508)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
21340	Vehicles & Equipment Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121				(16,875)		(295)	(509,875) (40,295)	(550,170)
21348	Various Washroom Installation Cash-in-Lieu of Parkland - 32121			1,691				(2,673,309)	(2,673,309)
21350	Bough Beeches Park Improvement Federal Gas Tax Reserve Fund - 35182 Bonus Zoning - 35400					14,391 18,544		(35,609) (36,456)	(72,065)
21603	DC Background Study and By-Law Development Related Studies - 31357 Development Related Studies-Non Discounted - 31358 Capital Reserve Fund - 33121	311,914				21,198		311,914 (515,000) (13,802)	(216,888)
21952	Special Planning Studies Reserve for Contingencies - 30125 Development Related Studies - 31357 Tax-Funded Planning Studies - 33122		(36,000)				(44,000)	(82,500) (103,500) (44,000)	(230,000)
21956	Major Tansit Station Area (MTSA) Studies Reserve for Contingencies - 30125 Development Related Studies - 31357 Development Related Studies-Non Discounted - 31358	267,166				101,339		(104,911) 79,666 (356,250)	(381,495)
22117	Lakeshore Bus Rapid Transit Design & Con Transit - 31330 Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(580,643) (5,744,531)				(614) (1,608,000)	(783,620) (7,239,506) (676,880) (2,978,000)	(11,678,006)
22118	Dundas Bus Rapid Transit Design & Constr Transit - 31330 Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(473,095) (1,110,258)				(854) (1,677,000)	(1,419,285) (4,465,967) (1,371) (3,897,000)	(9,783,623)
22134	Cooksville Crk Erosion Control-CP Rail Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	11,742				238,258		(80,164) (1,626,543)	(1,706,707)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
22137	SWM Fac 5602 - Ninth Line Lands -Design Storm Water Management - 31350	100,000							0
22140	Mtrng & Min Mod STM Managemnt Fac-VarLoc Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	4,265				75,076		(35) (624)	(660)
22144	Cooksville Crk Flood Stg Fac-Mckenzie Pk Storm Water Management - 31350 Capital Reserve Fund - 33121 Stormwater-Capital Reserve Fund - 35992	235,095				4,764,905		(361,105) (7,318,895)	(7,680,000)
22147	Cooksville Crk Flood Storage-Huron Hghts Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(4,708)				(95,292)	(34,842) (705,158)	(740,000)
22163	New Vehicles & Equipment Public Works - 31340	167,419						(27,581)	(27,581)
22168	Winter Maintenance Vehicles Public Works - 31340	148,272						(1,728)	(1,728)
22186	Cycling Program (Structures) Roads and Related Infrastructure - 31335		(69,964)					(319,964)	(319,964)
22212	CentPkway Station-Bus loop&washroom Transit - 31330 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35183		(110,371)				(68,552) (321,077)	(1,574,043) (783,552) (4,457,405)	(6,815,000)
22216	Transit Bus Stops/Pads Transit - 31330		(65,113)					(109,919)	(109,919)
22220	Laird/Vega Bus Terminal – washroom Transit - 31330 Federal Gas Tax Reserve Fund - 35182	162,591				211,180		(26,229)	(26,229)
22248	Transit MiWay Transit Shelters Transit - 31330		(7,499)					(151,517)	(151,517)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
22264	Future Directions Master Plan Review Fire Services - 31320	16,849						(183,151)	(183,151)
22273	South Common Library - design & const Library - 31325 Capital Reserve Fund - 33121 Tax - Special Holding Reserve Fund - 35589 Debt Management RF-Tax Capital - 37100		(393,011)				(557,123) (105,866) (617,000)	(807,107) (853,880) (105,866) (1,649,000)	(3,415,853)
22306	Parkland Acquisition Studies Cash-in-Lieu of Parkland - 32121			9,557				(185,443)	(185,443)
22307	Land Exchange Cash-in-Lieu of Parkland - 32121			110,100					0
22334	Park Facility Instal - Leash Free Zone Recreation and Parks - 31315	6,240						(52,260)	(52,260)
22335	Outdoor Volleyball Recreation and Parks - 31315	97,297						(114,703)	(114,703)
22340	Vehicles & Equipment - Parks Recreation and Parks - 31315 Capital Reserve Fund - 33121		(3,520)				(48,099)	(203,520) (450,099)	(653,619)
22420	South Common CC renovation Recreation and Parks - 31315 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(12,782,527)				(307) (6,894,000)	(16,319,588) (687,658) (10,708,000)	(27,715,246)
22954	Municipal Growth Management Development Related Studies - 31357 Capital Reserve Fund - 33121	222,817				74,272		(2,183) (728)	(2,910)
23012	CooksvilleCreek Flood Storage Facilities Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992	36,952				752,018		(48) (982)	(1,030)
23014	CooksvilleCreekErosionCtrl-Lak Rd South Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(7,050)				(142,950)	(30,550) (619,450)	(650,000)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
23104	Ninth Line Widening - Eglinton to Derry Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(6,615,000)				(735,000)	(8,256,960) (182,440) (735,000)	(9,174,400)
23105	Play Equipment (New) - Missinihe Park Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Bonus Zoning - 35400	385,000				115,000 500,000		(385,000) (115,000) (500,000)	(1,000,000)
23113	Integrated Roads Studies Roads and Related Infrastructure - 31335		(100,000)					(600,000)	(600,000)
23117	Cycling Program Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(92,400)				(27,600)	(323,400) (96,600)	(420,000)
23248	Additional bus shelters Transit - 31330	62,230						(369,770)	(369,770)
23270	Express Libraries Library - 31325 Tax - Special Holding Reserve Fund - 35589		(97,922)				(110,078)	(928,422) (110,078)	(1,038,500)
23276	Laptop Kiosk Expansion Library - 31325 Capital Reserve Fund - 33121		(330,000)					(1,010,680) (97,760)	(1,108,440)
23305	Parkland Acquisitions Various Cash-in-Lieu of Parkland - 32121			916,335				(7,083,665)	(7,083,665)
23309	New Amenities - Football/ Track Recreation and Parks - 31315		(980,000)					(2,785,000)	(2,785,000)
23313	Park Development - (F_105) Recreation and Parks - 31315	3,500,000						(1,050,000)	(1,050,000)
23319	New Amenities to existin Parks - Cricket Recreation and Parks - 31315		(255,000)					(1,019,000)	(1,019,000)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
23320	Camilla Park Development Recreation and Parks - 31315 Capital Reserve Fund - 33121 Federal Gas Tax Reserve Fund - 35182 Tax - Special Holding Reserve Fund - 35589		(930,929)				(825,600) (995,471)	(1,571,679) (797,250) (1,950,600) (995,471)	(5,315,000)
23340	Vehicles & Equipment - Parks Recreation and Parks - 31315 Capital Reserve Fund - 33121		(3,520)				(1,146)	(203,520) (389,146)	(592,666)
23952	Special Planning Studies Reserve for Contingencies - 30125 Development Related Studies - 31357	50,000				50,000		(200,000) (200,000)	(400,000)
23953	Strategic Waterfront Implementation Reserve for Contingencies - 30125 Development Related Studies - 31357	57,414				19,138		(55,862) (167,586)	(223,448)
23954	Municipal Growth Management Development Related Studies - 31357 Capital Reserve Fund - 33121	223,901				74,634		(1,099) (366)	(1,465)
24007	Creditview - Bancroft to Old Creditview Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(236,250)				(26,250)	(461,250) (51,250)	(512,500)
24010	BloorSt Int Rd Proj (CenPkway/EtobCreek) Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100	375,000				1,125,030	(30)	(375,000) (30) (1,124,970)	(1,500,000)
24011	GI Erin Dr Int Rd Proj (Britannia/Derry) Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121	125,000				375,000		(125,000) (375,000)	(500,000)
24015	Dixie/Dundas Drainage Improvements Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(174,605)				(3,825,395)	(342,605) (6,407,395)	(6,750,000)
24017	Transit & Rd Infrastructure Plan Implent Roads and Related Infrastructure - 31335		(750,000)					(850,000)	(850,000)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
24018	Main Street Bridge at Credit River Roads and Related Infrastructure - 31335		(300,000)					(400,000)	(400,000)
24108	Corridor Transportation Master Plans Roads and Related Infrastructure - 31335		(375,000)					(1,125,000)	(1,125,000)
24117	Property Acquisition Roads and Related Infrastructure - 31335		(540,000)					(38,961,842)	(38,961,842)
24135	Credit River Erosion Ctrl - Dundas St Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(137,000)				(3,195,000)	(265,000) (6,187,000)	(6,452,000)
24138	Storm Sewer Oversizing - Var Loc Storm Water Management - 31350	261,424						(8,576)	(8,576)
24140	Mrtng and Minor mod of SWM Fac- Var loc Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(12)				(196)	(4,492) (75,716)	(80,208)
24248	Transit MiWay Transit Shelters Transit - 31330	59,303						(372,697)	(372,697)
24300	New Amenities - Sportfields and Courts Recreation and Parks - 31315	331,898							0
24313	Bicycle/Pedestrian - ORDC Rail Trail Recreation and Parks - 31315 Capital Reserve Fund - 33121		(914,156)				(273,060)	(1,127,395) (336,755)	(1,464,150)
24317	Spray Pad Recreation and Parks - 31315		(576,065)					(1,152,130)	(1,152,130)
24318	Cricket Pitch - Bloor Athletic Fields Recreation and Parks - 31315	151,630						(9,880)	(9,880)
24322	New Mountain Bike Course Recreation and Parks - 31315		(432,947)					(547,353)	(547,353)
24332	RecBoating Capacity and Demand Study Recreation and Parks - 31315	90,000							0
24406	Land Acquisition-Parkland (F-639) Cash-in-Lieu of Parkland - 32121			199,170				(10,902,807)	(10,902,807)
24409	Land Acquisition-Parkland (F-645) Cash-in-Lieu of Parkland - 32121			3,052,325				(12,447,675)	(12,447,675)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
24410	Land Acquisition-Parkland (F-454) Cash-in-Lieu of Parkland - 32121			4,967				(8,835,033)	(8,835,033)
24411	Land Acquisition-Parkland (P-646) Cash-in-Lieu of Parkland - 32121			238,755				(4,715,245)	(4,715,245)
24412	Land Acquisition-Parkland (F-376) Cash-in-Lieu of Parkland - 32121			348,619				(8,601,381)	(8,601,381)
24953	Strategic Waterfront Implementation Reserve for Contingencies - 30125 Development Related Studies - 31357	225,000				75,000			0
25013	Integrated Road Program - Design Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(375,000)				(375,000)	(375,000) (375,000)	(750,000)
25028	Wolfedale Creek Erosion- Burnhamthorpe Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(64,000)				(2,072,000)	(64,000) (2,072,000)	(2,136,000)
25102	Property Acquisition Roads and Related Infrastructure - 31335		(11,500,000)					(11,500,000)	(11,500,000)
25104	Transportation Modelling Data Roads and Related Infrastructure - 31335		(200,000)					(200,000)	(200,000)
25105	Intersection Improvements Roads and Related Infrastructure - 31335		(603,750)					(603,750)	(603,750)
25106	Development Charges Update (Major Roads) Roads and Related Infrastructure - 31335		(150,000)					(150,000)	(150,000)
25107	Integrated Road Program - Study Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(375,000)				(375,000)	(375,000) (375,000)	(750,000)
25108	Corridor Transportation Master Plans Roads and Related Infrastructure - 31335		(1,312,500)					(1,312,500)	(1,312,500)
25109	Cycling Linear Infills (Major Roads) Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121 Debt Management RF-Tax Capital - 37100		(3,394,080)				(920) (1,013,000)	(3,394,080) (920) (1,013,000)	(4,408,000)

**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 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
25113	Preliminary Engineering Studies Roads and Related Infrastructure - 31335		(132,000)					(132,000)	(132,000)
25118	Eglinton Avenue & Intrepid Dr. Roads and Related Infrastructure - 31335		(1,050,000)					(1,050,000)	(1,050,000)
25119	Lakeshore Rd Bridge at Credit River Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(100,000)				(275,000)	(100,000) (275,000)	(375,000)
25121	Sidewalk Infills (Major Roads) Roads and Related Infrastructure - 31335 Debt Management RF-Tax Capital - 37100		(866,400)				(800,000)	(866,400) (800,000)	(1,666,400)
25122	Noise Wall Upgrades (various locations) Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(100,000)				(100,000)	(100,000) (100,000)	(200,000)
25123	Transportation Area Study Roads and Related Infrastructure - 31335		(375,000)					(375,000)	(375,000)
25126	QEW Credit Rvr & Stavebank AT Bridges Roads and Related Infrastructure - 31335		(4,810,000)					(4,810,000)	(4,810,000)
25135	Credit River Erosion-West Creditview Rd Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(118,000)				(2,765,000)	(118,000) (2,765,000)	(2,883,000)
25137	Cooksville Creek Erosion - Camilla Road Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(269,487)				(5,467,513)	(269,487) (5,467,513)	(5,737,000)
25142	Cawthra Creek Erosion- Dellwood Park Storm Water Management - 31350 Tax - Special Holding Reserve Fund - 35589 Stormwater-Capital Reserve Fund - 35992		(11,931)				(12,069) (541,000)	(11,931) (12,069) (541,000)	(565,000)
25143	Cooksville Creek Flood-Huron Height 273 Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(210,000)				(4,262,000)	(210,000) (4,262,000)	(4,472,000)
25145	Minor Erosion Control Works - Various Storm Water Management - 31350 Stormwater-Capital Reserve Fund - 35992		(5,000)				(79,000)	(5,000) (79,000)	(84,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
25155	Cycling Program (Structures) Roads and Related Infrastructure - 31335 Capital Reserve Fund - 33121		(192,500)				(57,500)	(192,500) (57,500)	(250,000)
25163	New Vehicles & Equipment Public Works - 31340		(195,000)					(195,000)	(195,000)
25168	Winter Maintenance Vehicles Public Works - 31340 Tax - Special Holding Reserve Fund - 35589		(19,953)				(130,047)	(19,953) (130,047)	(150,000)
25171	Traffic Signal Equipment Enhancements Roads and Related Infrastructure - 31335		(350,000)					(350,000)	(350,000)
25173	Traffic System and ITS Roads and Related Infrastructure - 31335		(200,000)					(200,000)	(200,000)
25198	Traffic Signals - New Roads and Related Infrastructure - 31335 Contributions - Traffic Signals - 35209		(669,673)				(735,327)	(669,673) (735,327)	(1,405,000)
25221	Transit Route Spvr Vehicle Acqu Growth Transit - 31330		(65,000)					(65,000)	(65,000)
25225	Bus Equipment Transit - 31330 Tax - Special Holding Reserve Fund - 35589		(107,285)				(157,715)	(107,285) (157,715)	(265,000)
25232	SouthCommonCommCntr: Operator Washrooms Transit - 31330		(250,000)					(250,000)	(250,000)
25239	Transit MiWay Transit Shelters Add Transit - 31330		(3,100,000)					(3,100,000)	(3,100,000)
25248	Transit MiWay Transit Shelters Transit - 31330 Tax - Special Holding Reserve Fund - 35589		(205,167)				(226,833)	(205,167) (226,833)	(432,000)
25249	Onstreet Transit Infrastructure Transit - 31330 Capital Reserve Fund - 33121		(300,000)				(150,000)	(300,000) (150,000)	(450,000)
25274	Library Collection Increases Library - 31325		(100,000)					(100,000)	(100,000)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
25302	Park Building Rehabilitation Program Recreation and Parks - 31315 Cash-in-Lieu of Parkland - 32121 Capital Reserve Fund - 33121		(950,000)		(950,000)		(525,000)	(950,000) (950,000) (525,000)	(2,425,000)
25304	New Amenities (Batting Cage, Tennis) Recreation and Parks - 31315		(195,000)					(195,000)	(195,000)
25306	Parkland Acquisition Site Investigations Cash-in-Lieu of Parkland - 32121				(130,000)			(130,000)	(130,000)
25307	Upgrade diamond to Lit - Birchwood Park Recreation and Parks - 31315		(607,775)					(607,775)	(607,775)
25308	QEW Bridge connect - design & contruc Recreation and Parks - 31315 Capital Reserve Fund - 33121		(982,365)				(293,434)	(982,365) (293,434)	(1,275,799)
25309	Installation of new Outdoor Fitness Recreation and Parks - 31315		(190,260)					(190,260)	(190,260)
25310	New Amenities - Leash Free Recreation and Parks - 31315		(334,500)					(334,500)	(334,500)
25311	Malton Village Park Addition Recreation and Parks - 31315		(343,419)					(343,419)	(343,419)
25312	Park Sanitation Infrastructure Recreation and Parks - 31315 Capital Reserve Fund - 33121		(1,800,000)				(50,000)	(1,800,000) (50,000)	(1,850,000)
25316	New Amenities - Shade Structures Cash-in-Lieu of Parkland - 32121				(575,000)			(575,000)	(575,000)
25318	Cricket Lighting – Saigon Park Recreation and Parks - 31315		(634,200)					(634,200)	(634,200)
25319	Park Developmt - Hancock Woodlands Cash-in-Lieu of Parkland - 32121				(1,500,000)			(1,500,000)	(1,500,000)
25320	Park Development - Grand Highlands GC Recreation and Parks - 31315		(1,132,598)					(1,132,598)	(1,132,598)
25338	New Amenities - Multi Pad Recreation and Parks - 31315		(23,900)					(23,900)	(23,900)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
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Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
25340	Vehicles & Equipment - Parks Recreation and Parks - 31315 Capital Reserve Fund - 33121		(200,000)				(581,000)	(200,000) (581,000)	(781,000)
25344	New Amenities - Community Gardens Recreation and Parks - 31315		(6,109)					(6,109)	(6,109)
25346	New Trail Development - Lakeview Trail Recreation and Parks - 31315 Capital Reserve Fund - 33121		(633,864)				(189,336)	(633,864) (189,336)	(823,200)
25347	Cooksville Parkland Development Recreation and Parks - 31315 CBC Reserve Fund - 35220		(2,740,100)				(174,900)	(2,740,100) (174,900)	(2,915,000)
25348	Washroom Program Cash-in-Lieu of Parkland - 32121				(2,771,000)			(2,771,000)	(2,771,000)
25349	Design & Construct - P-460 to Britannia Recreation and Parks - 31315 Capital Reserve Fund - 33121 Parks-Other Developer Contribution - 35219		(110,689)				(33,063) (217,443)	(110,689) (33,063) (217,443)	(361,195)
25350	BRT Trail - Ctrl Pkwy Etobicoke Creek Recreation and Parks - 31315 Capital Reserve Fund - 33121		(577,500)				(172,500)	(577,500) (172,500)	(750,000)
25423	Mississauga Valley Feasibility Study Recreation and Parks - 31315		(200,000)					(200,000)	(200,000)
25433	SAM -South Parking Lot Redevelopment Capital Reserve Fund - 33121 Bonus Zoning - 35400						(2,200,000) (325,000)	(2,200,000) (325,000)	(2,525,000)
25603	2027 DC Background Study & CBC Strategy Development Related Studies - 31357		(150,000)					(150,000)	(150,000)
25952	Special Planning Studies Development Related Studies - 31357 Tax-Funded Planning Studies - 33122 Tax - Special Holding Reserve Fund - 35589		(238,612)				(250,000) (32,288)	(238,612) (250,000) (32,288)	(520,900)

**Capital Projects Financed by Development Charge Reserve Funds and Cash-in-Lieu of Parkland
December 31, 2025**

Description: This report highlights all Development Charge, Cash-in-Lieu of Parkland Reserve Fund and Other Sources of funding transfers to Capital Projects in 2025.

Project Number	Description	2025 Development Charge Financing		2025 Cash-in-Lieu of Parkland		2025 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		
25953	Strategic Waterfront Implementation Development Related Studies - 31357 Tax-Funded Planning Studies - 33122		(225,000)				(75,000)	(225,000) (75,000)	(300,000)
25954	Municipal Growth Management Development Related Studies - 31357 Capital Reserve Fund - 33121		(234,900)				(75,000)	(234,900) (75,000)	(309,900)
TOTAL FINANCING ALL YEARS ALL SOURCES								(518,563,523)	(518,563,523)
TOTAL FINANCING TRANSFERRED IN 2025		27,495,627	(116,345,229)	4,881,520	(6,342,875)	28,597,233	(54,800,224)		
NET FINANCING TOTALS			(88,849,603)		(1,461,355)				

Appendix 4

2025 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, 2025	Storms Waived @ Jan 1, 2025	Roads Waived @ Jan 1, 2025	Other Services Waived @ Jan 1, 2025	Value of Prepaid and Waived Credits @ Jan 1, 2025	Prepaid Credits in 2025	Waived Services in 2025	Value of Prepaid and Waived Credits @ Dec 31, 2025
M-957	1181482 Ontario Ltd	63,201	10,061	0	0	73,262	0	0	73,262
M-948	1236236 Ontario Inc.	21,282	3,713	0	0	24,995	0	0	24,995
M-901	763442 Ontario Limited (Indrio)	77,233	0	0	0	77,233	0	0	77,233
M-915	Annovator Investments	80,861	16,130	0	0	96,991	0	0	96,991
M-584	Brookfield Commercial Properties/Gentra Inc.	0	19,379	0	0	19,379	0	0	19,379
M-425	Canonfield Inc.	0	39,094	1,630,259	0	1,669,353	0	0	1,669,353
M-793	Canonfield Inc.	221,561	48,267	0	0	269,828	0	0	269,828
43R-13128	City Centre Plaza	0	21,914	4,971,266	0	4,993,180	0	0	4,993,180
M-852	Dundee Realty Corp	24,274	4,584	0	0	28,858	0	0	28,858
M-592	Erin Mills Development Corporation	59,314	18,102	0	0	77,416	0	0	77,416
RP1542	Erin Mills Development Corporation	0	0	3,899,502	0	3,899,502	0	0	3,899,502
M-793	Lord Realty Holdings Ltd	7,008	4,352	0	0	11,360	0	0	11,360
M-533	Lord Realty Holdings Ltd	0	37,603	0	0	37,603	0	0	37,603
M-852	Meadowpines Development Corporation	202,513	56,173	0	0	258,687	0	0	258,687
M-401	OMERS REALTY MGMT CORP	15,125	14,099	0	0	29,224	0	0	29,224
M-1010	OMERS REALTY MGMT CORP	0	287,025	16,580,146	12,494,266	29,361,437	0	0	29,361,437
M-1023	Orlando Corporation	36,818	5,222	0	0	42,040	0	0	42,040
M-832	Orlando Corporation	75,997	15,780	0	0	91,777	0	0	91,777
M-900	Orlando Corporation	0	29	1,079,662	0	1,079,691	0	0	1,079,691
M-948	Richill Construction Limited	40,901	7,136	0	0	48,037	0	0	48,037
M-435	Tordar Investments Ltd	11,774	9,573	0	0	21,348	0	0	21,348
Total		937,862	618,235	28,160,835	12,494,266	42,211,198	0	0	42,211,198

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

Appendix 5

2025 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, 2025	DC Credits Used during 2025	DC Credits Granted by Council during 2025	DC Credits Balance @ Dec. 31, 2025	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-1272	996075 Ontario Ltd	Park Development	19,600	(615)	18,985			18,985	597-97
M-950, M-1263	Berlen Development Corp	Park Development	32,892	(31,895)	997			997	604-1997
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-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-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	Storm Water Mgmt	3,130,400	(3,125,900)	4,500			4,500	GC 0571-2005
PN04-140	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-1419 & M-1420	Fieldrun Development Corporation	Park Development	457,149		457,149			457,149	222-2000
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-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-1526	Steelgate Security Products Ltd	Park Development	48,477	(43,932)	4,545			4,545	548-2001 & 481-2001

2025 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, 2025	DC Credits Used during 2025	DC Credits Granted by Council during 2025	DC Credits Balance @ Dec. 31, 2025	GC Approval
M-1502	Summit Meadow Ltd	Park Development	45,924	(45,486)	438			438	528-2001
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
Total			10,465,009	(8,735,896)	1,729,113	0	0	1,729,113	

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, 2025	Total 2025 Credits Used during 2025	DC Credits Granted by Council during 2025	DC Credits Balance @ Dec. 31, 2025
Park Development	3,943,059	(3,037,473)	905,586	0	0	905,586
Storm Water Mgmt	5,280,829	(4,794,380)	486,449	0	0	486,449
Other Services	785,382	(521,663)	263,719	0	0	263,719
Transportation	455,740	(382,380)	73,360	0	0	73,360
Total	10,465,009	(8,735,896)	1,729,113	0	0	1,729,113

Statement of Compliance

For the year ended December 31, 2025, the Annual Treasurer's Statement Report: Summary of Activity in 2025 is in compliance with the *Development Charges Act 1997*, as amended. The City has not imposed additional levies in accordance with Subsection 59.1 (1) of the DC Act.



Marisa Chiu, CPA, CA
Commissioner of Corporate Services, Chief Financial Officer and Treasurer
City of Mississauga