

# **For Information Only**

**Development Charges - Treasurer's Annual Statement** 

Presented To: Finance and Administration Committee

Presented: Tuesday, Jul 11, 2017

Report Date Tuesday, Jun 20, 2017

Type: Correspondence for

Information Only

### **Resolution**

For Information Only

# Relationship to the Strategic Plan / Health Impact Assessment

This report relates to operational matters.

# Report Summary

This report provides detail relating to Development Charges including a financial statement for development charges collected during 2016 along with reserve fund transactions and balances. It also provides an update on the residential development charges deferral program.

# **Financial Implications**

This report has no financial implications.

### Signed By

### **Report Prepared By**

Apryl Lukezic Co-ordinator of Budgets Digitally Signed Jun 20, 17

#### **Division Review**

Ed Stankiewicz Executive Director of Finance, Assets and Fleet Digitally Signed Jun 20, 17

#### **Recommended by the Department**

Kevin Fowke General Manager of Corporate Services Digitally Signed Jun 21, 17

#### **Financial Implications**

Apryl Lukezic Co-ordinator of Budgets Digitally Signed Jun 20, 17

### Recommended by the C.A.O.

Ed Archer Chief Administrative Officer Digitally Signed Jun 28, 17

### **Development Charges Treasurer's Annual Statement**

# **Purpose**

This report provides detail for the following items relating to Development Charges (DC):

- 1. Provide a financial statement relating to development charges collected during 2016 including reserve fund transactions and balances.
- 2. Provide an update on the residential development charges deferral program as approved by Council in late 2015.

### Overview - How Development Charges Are Recorded

Development charges collected are included in an obligatory reserve fund by each service area as outlined in the 2014 DC background study. At the end of each year, staff reviews the spending on growth related projects as identified in the background study and transfers the DC's collected that can be earned during the year. The funds are transferred to fund the respective growth related projects, which creates a project surplus and is transferred to the respective Capital Financing Reserve Fund. These reserve funds can then be used towards future capital projects.

DC's are not shown as a funding source in the annual Capital Budget as the funding amount is unknown until collected as dependent on the development activity which varies year to year, as well as exemptions from the DC Act and By-Law 2014-151.

### 1. Treasurer's Annual Statement

The Development Charges Act, section 43(1) states that "The treasurer of a municipality shall each year on or before such date as the council of the municipality may direct, give the Council a financial statement relating to development charge by-laws and reserve funds established under section 33." In addition, Paragraphs 12 and 13 of Ontario Regulation 82/98 indicate the information to be included in the report.

Schedule "A" provides a summary of the development charges collected during 2016 as per this By-Law including reserve fund transactions and balances. Schedule "B" provides a list of growth related capital projects that have received contributions from the development charges reserve funds in 2016. The City prefunds the growth related portion of capital projects until development charges are collected in future years. Therefore, the funding of the growth related portion of capital projects resulted in unspent dollars in the capital cost centres which was transferred to the respective capital financing reserve fund for the affected departments.

A summary of the Development Charges activities and obligatory reserve funds relating to by-law 2014-151 is detailed below:

January 1, 2016 - opening balance	\$ 1,320,730
Development Charges received	3,879,116
Interest earned	51,106
Transfers to capital projects	(3,699,691)
December 31, 2016 – closing balance	\$ 1,551,261

The balance in the obligatory reserve funds is made up of the following major categories:

General services	\$ 1,551,261
Engineered services	0
Total Development Charge reserve funds	\$ 1,551,261

Funds remaining in the Development Charges Reserve Funds are considered to be committed for projects as identified in the 2014 Development Charges Background Study. The funds will be transferred to the capital projects when growth related costs are incurred.

No amounts have been borrowed from the funds during the year or in any previous years. Therefore, no amounts have been repaid for any previous borrowings as there have been no previous borrowings.

Furthermore, the City is in compliance with respect to the following "A municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct to service related to development, except as permitted by this Act or another Act." This statement prohibits municipalities from requesting "voluntary, but mandatory" payments for the 10% discount, ineligible services and post period shared, etc relating to the DC background study.

# Update on Residential Deferred Development Charges Program

City Council approved a deferred development charges program for residential development in late 2015. Since its implementation, a total of two applications have been received and approved for a total of four residential properties. In addition, Council approved the deferral for St. Vincent de Paul until the building is sold or transferred. During June 2017 to the date of this report, there has been another two applications received for a total of five residential unit properties.

### Conclusion

Pursuant to Section 43 of the Development Charges Act, the Treasurer shall furnish to Council a financial statement (Schedule A and B) relating to the Development Charges By-Law and reserve funds.

Schedule A
Development Charges Obligatory Reserve Funds
Annual Continuity Statement by Service Category
For the Year Ended December 31, 2016

of the real Elided December 31, 2016		Balance at January 1, 2016		Development Charges Collected		Interest	Subtotal	Transfers to Capital		Balance at December 31, 2016	
General Services											
General Government	\$	-	\$	(23,521)	\$	(180) \$	(23,701)	\$	16,948		(6,752)
Library (Buildings)		-		(159,139)		(105)	(159,244)		159,244		-
Fire (Buildings and Equipment)		(910,511)		(91,555)		(18,150)	(1,020,217)		-	(	(1,020,217)
Police (Buildings and Equipment)		(175,184)		(50,381)		(3,719)	(229,284)		-		(229,284)
Public Safety		-		(19,209)		(149)	(19,358)		19,358		-
Parks and Recreation (Facilities & Parkland Development)		-		(522,956)		(2,659)	(525,615)		525,615		-
Cemetery		-		(4,979)		(15)	(4,994)		4,994		-
Public Works (Equipment)		(53,467)		-		(1,026)	(54,493)		-		(54,493)
Ambulance (Buildings)		(181,568)		(27,618)		(3,693)	(212,878)		-		(212,878)
Transit (Buildings)		-		(127,607)		(29)	(127,637)		100,000		(27,637)
Emergency Preparedness (Buildings and Equipment)		-		(52,522)		(394)	(52,916)		52,916		
Total General Services	\$	(1,320,730)	\$	(1,079,487)	\$	(30,119) \$	(2,430,336)	\$	879,075	(	(1,551,261)
Engineered Services											
Roads and related	\$	-	\$	(1,913,348)	\$	(14,444) \$	(1,927,793)	\$	1,927,793		-
Water		-		(183,496)		(1,319)	(184,816)		184,816		-
Waste Water		-		(558,878)		(4,119)	(562,997)		562,997		-
Drains		-		(143,907)		(1,104)	(145,010.72)		145,011		-
Total Engineered Services	\$	-	\$	(2,799,630)	\$	(20,987) \$	(2,820,616)	\$	2,820,616		-
Total (January 1, 2016 to December 31, 2016)	\$	(1,320,730)	\$	(3,879,116)	\$	(51,106) \$	(5,250,952)	\$	3,699,691	(	(1,551,261)
Comparative Balances - January 1, 2015 to December 31, 2015:	\$	(1,153,261)	\$	(4,863,075)	\$	(63,262) \$	(6,079,597)	\$	4,758,868	\$	(1,320,730)

Schedule B Annual Capital Fund Transfers by Project for Growth Related Pr For the Year Ended December 31, 2016  Project Description General Services General Government Official Plan Update Development Charges Study Development Charges Study Housing Background Study Subtotal South Branch Library Expansion Azida Library Farnath Expansion Azida Library Farnath Expansion Azida Library Farnath Expansion South Branch Library Expansion Azida Library Branch Expansion South Branch Library Expansion Azida Library Branch Expansion A			Development Charge lated Share (Develop  Amount Funded by Development Charges Collected up to December 2015		Grants / Subsidies / Other	Municipal Contribution (Benefit to Existing /	
Annual Capital Fund Transfers by Project for Growth Related Pr For the Year Ended December 31, 2016  Cost to December 31, 2016  General Services General Services General Government  Official Plan Update 144,701 Development Charges Study 44,855 Downtown Master Plan 2770,941 Housing Background Study 534,111  Library (Buildings) South Branch Library Expansion 5,713,681 Azilda Library Branch Expansion 558,222 Archive Project 564,181 Mackenzie Library Study 50,622 Circulation Materials 2,083,241 Circulation Materials 52,083,241 Circulation Materials 52,083,241 Communications Infrastructure 12,582,031  Public Safety 7 Communications Infrastructure 12,582,031  Public Safety 8 Communications Infrastructure 12,582,031  Parks and Recreation (Facilities & Parkland Development) Gerry McCrory Countryside Sports Complex 2nd ice Pad 10,375,311 Upgrade water lines - Lively Ski Hill 65,271 New Accessible Playstructures (HARC, JJSC, Ridgecres) 116,577 Northern Water Sports Centre Fields 586,891 Howard Armstrong - 3 New Societ 19,184 New Mari Soccer Field Development 1116,57 Northern Water Sports Centplex 4,194,600 Splash Parks (Rayside Balfour, Walden and Valley East) 456,891 Rick McDonald Sports Complex Enhancements 144,860 Splash Park (Rayside Balfour, Walden and Valley East) 456,891 Rick McDonald Sports Complex Enhancements 144,860 Westmount Splash Park 55,04 Rotary / Adanae Park BMK Track 988,331 Adanae BMK Track 988,331 Adanae BMK Track 988,331 Adanae Ski Hill Garage Expansion 128,855 Adanae BMK Track 988,331 Rick MacDonald Complex Seniors Park 65,044 McOnolight Beach Volleyball Court 61,184 McMonolight Beach Vo		Amount Funded by Development Charges Collected During 2016 (302) 7.440 5.275 4.535	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future	Grants / Subsidies /	Municipal Contribution (Benefit to Existing /	
Annual Capital Fund Transfers by Project for Growth Related Pr For the Year Ended December 31, 2016  Cost to December 31, 2016  General Services General Services General Government  Official Plan Update 144,701 Development Charges Study 44,855 Downtown Master Plan 2770,941 Housing Background Study 534,111  Library (Buildings) South Branch Library Expansion 5,713,681 Azilda Library Branch Expansion 558,222 Archive Project 584,161 Mackenzie Library Study 50,622 Circulation Materials 9,003,003 Circulation Materials 9,003,003 Circulation Materials 9,003,003  Public Safety Communications Infrastructure 12,582,033  Public Safety Communications Infrastructure 12,582,033  Public Safety 10,003,003,003,003,003,003,003,003,003,0		Amount Funded by Development Charges Collected During 2016 (302) 7.440 5.275 4.535	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future	Grants / Subsidies /	Municipal Contribution (Benefit to Existing /	
For the Year Ended December 31, 2016  Project Description General Services General Government Official Plan Update Development Charges Study Housing Background Study Housing Background Study Subtotal South Branch Library Expansion South Branch Library Study South Sout		Amount Funded by Development Charges Collected During 2016  (302) 7.440 5.275 4.535	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future	Grants / Subsidies /	Municipal Contribution (Benefit to Existing /	
Project Description General Services General Government Official Plan Update 144,701 Development Charges Study 44,855 Downthorm Master Plan 270,944 Housing Background Study Subtotal 534,111 Library (Buildings) South Branch Library Expansion Azilda Library Branch Expansion 558,222 Archive Project 564,161 Mackenzie Library Study 50,622 Circulation Materials 2,063,244 Circulation Materials 3,063,063,063,063,063,063,063,063,063,06		Amount Funded by Development Charges Collected During 2016 (302) 7.440 5.275 4.535	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future		Municipal Contribution (Benefit to Existing /	
Project Description		Amount Funded by Development Charges Collected During 2016 (302) 7.440 5.275 4.535	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future		Municipal Contribution (Benefit to Existing /	
Project Description		Development Charges Collected During 2016 (302) 7,440 5,275 4,535	Development Charges Collected up to December 2015 45,023	to be Repaid by Development Charges Collected in the Future		Municipal Contribution (Benefit to Existing /	
General Services   General Government		(302) 7,440 5,275 4,535	45,023	,		10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2016
General Government		7,440 5,275 4,535				, ,	
Official Plan Update		7,440 5,275 4,535					
Development Charges Study		7,440 5,275 4,535				99,987	144,709
Downtown Master Plan		5,275 4,535				4.485	44,851
Housing Background Study		4,535	32,320		185,325	80,342	270,942
Library (Buildings)					100,020	69,077	73,612
Library (Buildings)  South Branch Library Expansion 5.713.888  Azilda Library Branch Expansion 588.222  Archive Project 584.181  Mackenzie Library Study 50.622  Circulation Materials 2,083,241  Subtotal 8,989,961  Public Safety 52  Communications Infrastructure 12,582,033  Parks and Recreation (Facilities & Parkland Development)  Gerry McCrory Countryside Sports Complex - 2nd loe Pad 10,375,311  Upgrade water lines - Lively Ski Hill 65,271  New Accessible Playstructures (HARC, JJSC, Ridgecres) 10,375,311  Upgrade water lines - Lively Ski Hill 65,271  New Accessible Playstructures (HARC, JJSC, Ridgecres) 11,0375,311  Three Outdoor Rink Development 1116,571  Northern Water Sports Centre 4,194,600  Yalley East) 456,891  Rick McConald Sports Complex Enhancements 124,481  New Mini Soccer Field Development 116,572  Rick McConald Sports Complex Enhancements 124,481  New Mini Soccer Field Development 116,572  Northern Water Sports Centre 16,703,703,703,703,703,703,703,703,703,703			77,949		185,325	253,891	534,113
South Branch Library Expansion	· · · · · · · · · · · · · · · · · · ·	10,040	17,040		100,020	200,001	004,111
South Branch Library Expansion	· · · · · · · · · · · · · · · · · · ·	I					
Azilda Library Branch Expansion   558,22: Archive Project   594,18: Mackenzie Library Study   50,62: Circulation Materials   2,083,24: Subtotal   8,989,96: Subtotal   8,989,96: Subtotal   2,083,24: Subtotal   2,083,24	· · · · · · · · · · · · · · · · · · ·	110,000	560,377	2,590,880	138,888	2,313,541	5,713,686
Archive Project	,	49,244	195,101	162,599		151,278	558,22
Mackenzie Library Study		-	72,780	159,372	110,000	242,035	584,187
Circulation Materials   2.083.24    Public Safety   Communications Infrastructure   12.582.03    Parks and Recreation (Facilities & Parkland Development)   Gerry McCrory Countryside Sports Complex - 2nd loe Pad   10.375.31    Upgrade water lines - Lively Ski Hill   65.27    New Accessible Playstructure (HARC, JSC, Ridgecrest)   68.39    Howard Armstrong - 3 New Soccer Fields   586,81    Three Outdoor Rink Development   116,57    Thore Outdoor Rink Development   116,57    Thorther Water Sports Corntre   4,194,60    Splash Parks (Rayside Balfour, Walden and Valley East)   456,89    Rick McDonald Sports Complex Enhancements   124,48    New Mini Soccer Field Development: Rotary/Adanac Park/LELC   762,58    Rotary/Adanac Park/LELC   762,58    Chelmsford Passive Park   55,04    Rotary/Adanac Park/BMX Track   588,33    Outdoor Rink - Azilda   67,08    Westmount Splash Park   157,655    Adanac BMX Track   91,84    Moonlight Beach Volleyball Court   61,164    Adanac Ski Hill Garage Expansion   128,954    Als Street - Water Tank Site Park Development   34,801    Marguerite / Gerry Lougheed Park   107,302    Bell Park (Eastelbard Park   115,001    James Jerome Sports Complex Renewal   77,63    Bell Park Expansion-St Joseph's Parking Lot   Redevelopment   251,334    Hanner Skateboard Park   115,001    James Jerome Sports Complex Renewal   10,703   115,001    Program   3,584,402    Celumbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)   195,342    Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)   195,342    Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)   195,342    Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemetery)   54,001    Columbaria Niche Walls (Civic, Valley East and St. Josep			-	45,563	-	5,062	50,62
Public Safety  Communications Infrastructure  12,582,031  Parks and Recreation (Facilities & Parkland Devolopment)  Gerry McCrory Countryside Sports Complex - 2nd ice Pad  Lupgrade water lines - Lively Ski Hill  65,277  New Accessible Playstructures (HARC, JJSC, Ridgecrest)  Ridgecrest)  Howard Armstrong - 3 New Soccer Fields  568,379  Howard Armstrong - 3 New Soccer Fields  568,379  Howard Armstrong - 3 New Soccer Fields  568,379  Three Outdoor Rink Development  116,57  Northern Water Sports Centre  516,579  Northern Water Sports Centre  512,486  Rick McDonald Sports Complex Enhancements  124,481  New Mini Soccer Field Development:  Rotary/Adanac Park/LELC  762,584  Rotary / Adanac Park/LELC  762,584  Rotary / Adanac Park BMX Track  583,390  Utdoor Rink A Zilida  67,086  Westmount Splash Park  41,948,000  401,				128,342		1,954,905	2,083,24
Parks and Recreation (Facilities & Parkland Development)   Gerry McCrory Countryside Sports Complex - 2nd ice Pad - 2nd ice Pa		159,244	828,258	3,086,756	248,888	4,666,821	8,989,96
Parks and Recreation (Facilities & Parkland Development)   Gerry McCrory Countryside Sports Complex - 2nd ice Pad - 2nd ice Pa	╀						
Parks and Recreation (Facilities & Parkland Development) Gerry McCrory Countryside Sports Complex - 2nd loo Pad 10,375,311 Upgrade water lines - Lively Ski Hill 65,271 New Accessible Playstructures (HARC, JJSC, Ridgecrest) Howard Armstrong - 3 New Soccer Fields 588,891 Howard Armstrong - 3 New Soccer Fields 586,891 Three Outdoor Rink Development 116,57 Northern Water Sports Centre 4,194,500 Splash Parks (Reyside Balfour, Walden and Valley East) 456,89 Rick McDonald Sports Complex Enhancements 124,485 New Mini Soccer Field Development: 76,258 Rick McDonald Sports Complex Enhancements 124,485 New Mini Soccer Field Development: 76,258 Rotary / Adanae Park BMN Track 55,04 Rotary / Adanae Park BMN Track 588,33 Outdoor Rink - Azilda 67,08 Westmount Splash Park 157,855 Adanae BMN Track 91,844 Moonlight Beach Volleyball Court 61,164 Adanae Skill Ill Garage Expansion 128,856 Adans BMN Track 91,844 Moonlight Beach Volleyball Court 61,164 Adanae Skill Ill Garage Expansion 128,856 Adanse BMN Track 91,844 Monolight Beach Volleyball Court 61,164 Marguente / Gerry Lougheed Park 107,302 Bell Park (relating to the purchase of 322 McNaughton Terrace) 62,31 Rick MacDonald Complex Seniors Park 85,714 Minnow Lake Off Leash Dog Park 77,639 Bell Park Expansion-St Josephs Parking Lot Redevelopment 92,139 Bell Park Expansion-St Josephs Parking Lot Redevelopment 92,139 Bell Park Expansion-St Complex Renewal 115,000 James Jarome Sports Complex Renewal 115,000 James Jarome Sports Complex Renewal 115,000 James Jarome Sports Complex Renewal 170,303 Bell Park Expansion-St Osephs Parking Lot Redevelopment 92,139 Bell Park Development (new accessible washtroom) 92,13,28 Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemetery) 54,000 Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries) 95,000							
Gerry McCrory Countryside Sports Complex - 2nd loe Pad	4	19,358	422,478	443,949	304,000	11,392,250	12,582,035
Gerry McCrory Countryside Sports Complex - 2nd loe Pad   10,375,311	╀	<b> </b>					
2nd loe Pad	╀						
Upgrade water lines - Lively Sik Hill   65,277		115,000	2.375.753	5.646.232	11,200	2,227,130	10,375,315
New Accessible Playstructures (HARC, JJSC, Ridgecrest)		110,000	58,748	0,010,202	11,200	6,528	65,275
Ridgecrest	T		00,110			0,020	00,2.1
Three Outdoor Rink Development	3		347,888		197,457	38,653	583,998
Northern Water Sports Centre	3		528,132			58,681	586,813
Splash Parks (Rayside Balfour, Walden and Valley East)			104,914			11,657	116,571
Valley East    456,89		136,125	123,750		3,669,606	265,125	4,194,606
Rick McDonald Sports Complex Enhancements   124,48;     New Mini Soccer Field Development:   762,58;     Rotary/Kadnac Park/LELC   762,58;     Chelmsford Passive Park   55,04;     Rotary/Kadnac Park/BLC   768,58;     Coutdoor Rink - Azilda   67,08;     Westmourt Splash Park   157,85;     Westmourt Splash Park   157,85;     Monolight Beach Volleyball Court   61,16;     Manual	П						
New Mini Soccer Field Development: Rotary/Kadnac Park/LELC   762,58-	_		411,202			45,689	456,891
New Mini Soccer Field Development: Rotary/Kadnac Park/LELC   762,58-	·		60,783		56,950	6,754	124,487
Chelmsford Passive Park         55,04           Rotary / Adanac Park BMX Track         598,33           Outdoor Rink - Azilda         67,08           Westmount Splash Park         157,685           Adanac BMX Track         91,84           Moonlight Beach Volleyball Court         61,168           Adanac Ski Hill Garage Expansion         128,856           Ash Street - Water Tank Site Park Development         34,800           Marguerite / Gerry Lougheed Park         107,302           Bell Park (relating to the purchase of 322         McNaughton Terraco)         62,31           Rick MacDonald Complex Seniors Park         85,71           Minnow Lake Off Leash Dog Park         77,63           Bell Park Expansion-St Joseph's Parking Lot         261,33           Redevelopment         251,33           Harnner Skateboard Park         115,001           James Jerome Sports Complex Renewal Program         3,584,492           Program         3,584,492           washroom)         212,78           Cemetery         Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)         195,342           Columbaria Niche Walls (Expanse Capreol Cemetery)         54,000           Columbaria Niche Walls (St. John's & Capreol Cemeteries)         63,055           Civ	T		23), 22			41.4.	
Rotary / Adanac Park BMX Track   598,33	ŀ		101,863	-	290,000	370,721	762,584
Outdoor Rink - Azilda   67.08		-	49,537			5,504	55,041
Westmount Splash Park	L		8,042		470,684	119,609	598,335
Adanac BMX Track   91.84	ŀ	-	60,376			6,708	67,084
Moonlight Beach Volleyball Court   61.18t		56,863	85,210			15,786	157,859
Adanac Ski Hill Garage Expansion 128,956  Ash Street - Water Tank Site Park Development 34,808  Marguerite / Gerry Lougheed Park 107,302  Bell Park (relating to the purchase of 322  McNaughton Terrace) 62,31  Rick MacDonald Complex Seniors Park 85,711  Minnow Lake Off Leash Dog Park 77,538  Bell Park Expansion-St Joseph's Parking Lot Redevelopment 251,394  Hammer Skateboard Park 115,001  James Jerome Sports Complex Renewal Program 3,584,492  Bell Park Development (new accessible washroom) 212,78  Subtotal 22,958,275  Cometery Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeterles) 195,344  Columbaria Niche Walls (Lasalle Cemetery) 54,007  Columbaria Niche Walls (St. John's & Capreol Cemeteries) 83,055  Civic Cemetery - Columbarium 95,500				82,664		9,185	91,849
Ash Street - Water Tank Site Park Development 34,800 Marguerite / Gerry Lougheed Park 107,302 Bell Park (relating to the purchase of 322 McNaughton Terrace) 62,31 Rick MacDonald Complex Seniors Park 85,711 Minnow Lake Off Leash Dog Park 77,631 Bell Park Expansion-St Joseph's Parking Lot Redevelopment 251,334 Hammer Skatebaard Park 115,001 James Jerome Sports Complex Renewal Program 3,584,492 Bell Park Development (new accessible washroom) 212,78 Cemetery Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries) 195,342 Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (St. John's & Capreol Cemeteries) 83,057 Civic Cemetery - Columbarium 995,900		55,049	-	-	-	6,117	61,165
Marguerite / Gerry Lougheed Park         107,302           Bell Park (relating to the purchase of 322         62,313           McNaughton Terraco)         62,314           Rick MacDonald Complex Seniors Park         85,711           Minnow Lake Off, Leash Dog Park         77,638           Bell Park Expansion-SI Josephs Parking Lot         251,339           Redevelopment         251,339           James Jerome Sports Complex Renewal         115,000           James Jerome Sports Complex Renewal         195,000           Program         3,584,492           Beill Park Development (new accessible washroom)         212,78           Cometery         Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)         195,345           Columbaria Niche Walls (Lasalle Cemetery)         54,000           Columbaria Niche Walls (St John's & Capreol Cemeteries)         83,055           Civic Cemetery - Columbarium         95,900	_	112,905	-	-	3,500	12,545	128,950
Marguerite / Gerry Lougheed Park         107,302           Bell Park (relating to the purchase of 322         62,313           McNaughton Terraceo)         62,314           Rick MacDonald Complex Seniors Park         85,711           Minnow Lake Off Leash Dog Park         77,638           Bell Park Expansion-SI Josephs Parking Lot         251,393           Redevelopment         251,393           Hammer Sketobaard Park         115,000           James Jørome Sports Complex Renewal         170,000           Program         3,584,492           Beil Park Development (new accessible washroom)         212,78           Cometery         Subtotal           Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)         195,342           Columbaria Niche Walls (Lasalle Cemetery)         54,007           Columbaria Niche Walls (St John's & Capreol Cemeteries)         83,055           Civic Cemetery - Columbarium         95,900		31,324				3,481	34,805
Bell Park (relating to the purchase of 322 McNaughton Terrace)   62,31- McNaughton Terrace)   62,31- McNaughton Terrace)   62,31- Minrow Lake Off Leash Dog Park   85,71- Minrow Lake Off Leash Dog Park   77,631 Bell Park Expansion-St Joseph's Parking Lot Redevelopment   251,394 Hammer Skateboard Park   115,001 James Jerome Sports Complex Renewal Program   3,584,492 Bell Park Development (new accessible washroom)   212,76 washroom)   212,76 Cemetery   22,958,273			-				
McNaughton Terace)   62.31	╁	18,351	-	78,221		10,730	107,302
Rick MacDonald Complex Seniors Park   85,711	1		-	56,082	-	6,232	62,314
Minnow Lake Off Leash Dog Park   77,638			-	77,144		8,572	85,716
Bell Park Expansion-St Joseph's Parking Lot         251,334           Redevelopment         251,334           Hammer Skateboard Park         115,000           James Jerome Sports Complex Renewal         115,000           Program         3,584,49;           Bell Park Development (new accessible washroom)         212,76           Counstrain St. Subtotal         22,958,27!           Coumberry         Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)         195,34           Columbaria Niche Walls (Exalle Cemetery)         54,00           Columbaria Niche Walls (St John's & Capreol Cemeteries)         83,05           Civic Cemetery - Columbarium         95,500			-	67,488	2,650	7,498	77,636
Hanmer Skateboard Park	Т						
James Jerome Sports Complex Renewal   7,000			-	226,258		25,140	251,398
Program   3,584,492	1		-	103,507		11,501	115,008
Bell Park Development (new accessible washroom)         212,78           Subtotal         22,958,273           Cemetery         Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)         195,344           Columbaria Niche Walls (Lasalle Cemetery)         54,000           Columbaria Niche Walls (St John's & Capreol Cemeteries)         83,059           Civic Cemetery - Columbarium         95,900	·	_	-	291,301	2,505,598	787,593	3,584,492
washroom  212,78'   Cemetery   Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)   195,34'   Columbaria Niche Walls (Lasalle Cemetery)   54,00'   Columbaria Niche Walls (St. John's & Capreol Cemeteries)   83,05'   Cemeteries   83,05'   Civic Cemetery - Columbarium   95,500'	Т	1	· ·	201,301	2,303,386	707,000	3,304,432
Cemetery Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries) 195.34t Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (St John's & Capreol Cemeteries) 83,055 Civic Cemetery - Columbarium 95,500	L	-	-	95,751		117,030	212,781
Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries) 195,344 Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (St John's & Capreol Cemeteries) 83,055 Civic Cemetery - Columbarium 95,007	L	525,615	4,316,198	6,724,648	7,207,645	4,184,169	22,958,275
Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries) 195,344 Columbaria Niche Walls (Lasalle Cemetery) 54,007 Columbaria Niche Walls (St John's & Capreol Cemeteries) 83,055 Civic Cemetery - Columbarium 95,007	L						
St. Joseph Cemeteries) 195,34.  Columbaria Niche Walts (Lasalle Cemetery) 54,000  Columbaria Niche Walts (St John's & Capreol  Cemeteries) 83,055  Civic Cemetery - Columbarium 95,500	L						
Columbaria Niche Walls (Lasalle Cemetery)         54,00°           Columbaria Niche Walls (St John's & Capreol Cemeteries)         83,05°           Cemeteries         83,05°           Civic Cemetery - Columbarium         95,90°	. [	0.000	4.004	263		400 550	405.00
Columbaria Niche Walls (St John's & Capreol Cemeteries) 83,059 Civic Cemetery - Columbarium 95,900	+	3,603	1,924	1,601		189,552 52,406	195,342
Cemeteries) 83,055 Civic Cemetery - Columbarium 95,902	+	· ·		1,001		52,406	54,00
	1			2,462		80,597	83,059
	1	1,391	1,452	-		93,059	95,902
Subtotal 428,31		4,994	3,376	4,326	-	415,615	428,31
	1						
Transit	Т						
Transit Garage 18,098,787	_	100,000	841,607	2,488,855	8,659,707	6,008,618	18,098,78
	1				-		
Emergency Preparedness (Buildings and Equipment)	Ŧ						
CLELC Emergency Roadway Access 332,313			144,427	-		187,886	332,31
CLELC Phase II 2,284,795		52,916	259,736	815,415	1,000,000	156,728	2,284,79
Garage for Mobile Command Unit 354,042			-	318,638	-	35,404	354,042
Subtotal 2,971,150	3	52,916	404,163	1,134,053	1,000,000	380,018	2,971,150
Total General Services 66,562,638	3	879,075	6,894,028	13,882,587	17,605,565	27,301,383	66,562,638
00,302,030	1	5.5,575	0,00-1,020	.0,002,007	,000,000	21,001,000	00,002,000

Project Description	Cost to December 31, 2016	Amount Funded by Development Charges Collected During 2016	Amount Funded by Development Charges Collected up to December 2015	Municipal Contribution to be Repaid by Development Charges Collected in the Future (Note 1)	Grants / Subsidies / Other	Municipal Contribution (Benefit to Existing / 10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2016
Engineered Services							
Roads and related Property Acquisition (before 2014)	2,828,465	-	1,895,072	933,393	-	-	2,828,465
Property Acquisition (2014 and after)	1,888,427	-	405,298	1,483,129	20.020	- 000 004	1,888,427
Lasalle Notre Dame Intersection Improvements Lasalle Notre Dame Intersection - Engineering /	8,051,462	-	1,342,151	661,059	38,630	6,009,621	8,051,462
Property Acqusition / Utilities  MR80 - Valleyview to Donaldson	2,273,907 10,745,020		1,523,518 2,795,995	750,389 2,380,238	3,350,401	2,218,386	2,273,907 10,745,020
Maley Drive	7,523,183	-	815,547	3,911,858	1,462,407	1,333,371	7,523,183
New Streetlights (2009)  Barry Downe Extension - Route Planning Study	25,000 108,185	-	25,000 108,185		<u> </u>	-	25,000 108,185
New Streetlights (2010)	77,921	-	77,921		-	-	77,921
Consulting Services - Future Projects (2010)	300,000	-	150,000	-	-	150,000	300,000 110,000
Design, Engineering, Property Acquisition New Streetlights (2011)	110,000 31,169		55,000 31,169			55,000 0	31,169
Consulting Services - Future Projects (2011)	128,463	223,741	64,232	400,000	64,210	64,232	128,463
MR 15 MR80 Intersection Improvements Regent Street from Bouchard to Caswell	2,839,131 3,376,932	223,741	953,380	469,989	199,000	2,081,191 2,224,552	2,839,131 3,376,932
New Streetlights (2012)	49,043	070 707	49,043		-	0	49,043
MR4 from Highway 17 to C. Johnson Road Bancroft Drive from Levesque Street to Moonlight	19,636,493	373,727	-	184,075	16,847,483	2,231,208	19,636,493
Avenue	1,902,968	415,065		204,435	354,220	929,249	1,902,968
New Signals - Kelly Lake Road at Copper Street  Lasalle Barry Downe Intersection Improvements	161,644 374,027	161,644 374,027	-	-	-	0	161,644 374,027
Four Laning MR 80 - Frost to Glenn	6,965,587		-	3,287,849	1,485,838	2,191,900	6,965,587
New Signals - MR24 at Sixth Ave New Signals - Regent at Mallards Landing	172,731 176,298	172,731 85,340	-	90,958	-	- 0	172,731 176,298
New Sidewalks on Falconbridge Hwy	277,477	-	92,511	-	184,966	-	277,477
New Traffic Signals - Third Avenue and Kingsway	122,493	121,519	974			0	122,493
Elgin Street Greenway - design	192,540	-	-	51,016	65,000	76,524 41,578	192,540
MR8 from Highway 144 to Bridge Radar Road from Hydro Road to 4 km East	1,765,373 2,379,942	-	-	10,395 28,385	1,713,400 2,238,017	41,578 113,540	1,765,373 2,379,942
Regent Street from Ida to Loachs Road	2,078,872			16,553	1,996,108	66,211	2,078,872
Champlain Street from Notre Dame to St. Agnes	408,748		-	81,750		326,998	408,748
Official Plan Review - Transportation Study Update	413,751		-	206,875		206,876	413,751
Consulting Services - Future Projects	97,221	-		96,679	-	542	97,221
Maple Street Combined Sewer Separation New Traffic Signals - St. Anne Road at Radisson	22,591	•	-	-		22,591	22,591
Pedestrian Crossing Second Avenue (Sudbury) Donna Drive to	266,311	-	-	134,556	-	131,755	266,311
Kenwood Drive  Crean Hill Road from MR4 to Victoria Mine	288,879			202,215	E 290 0E2	86,664	288,879
	6,938,986	-	-	329,987	5,289,053	1,319,946	6,938,986
Moonlight Ave from Kingsway to Bancroft Drive MR35 from Notre Dame West to Hwy 144	2,325,958 90,524	-	-	930,383	90,524	1,395,575	2,325,958 90,524
Kingsway Realignment	1,159,437			405,803		753,634	1,159,437
Traffic System Improvements 2015	13,046	-	-	13,046		- (0)	13,046
New Streetlights 2013 New Streetlights 2014	55,306 56,514		-	55,306 56,514	-	(0)	55,306 56,514
New Streetlights 2015	37,523 28.611	-		37,523 28,611		-	37,523 28,611
New Streetlights 2016 Subtotal	88,766,158	1,927,793	10,384,996	17,042,969	35,379,257	24,031,144	88,766,158
Motor							
Mater Infrastructure Master Plan	512,555	7,678	23,442		-	481,435	512,555
New Valley Wells	7,195,171	60,970	265,767	3,118,842		3,749,592	7,195,171
Moonlight Avenue - Bancroft Drive to Kingsway	1,577,270	90,340	-	44,496	-	1,442,434	1,577,270
Wanapitei Alternate Trunk - Preliminary Design Geotechnical Study	240,390		17,782	6,782		215,826	240,390
Regent Street - Bouchard to Walford and							
Bouchard - Regent to Southview  Kelly Lake Road - WWTP to Copper Street	2,152,803 909,358	-	123,304 52,084	60,732 25,654		1,968,767 831,620	2,152,803 909,358
Robinson Drive - Southview Drive to Kelly Lake Road	872,692	25,828	24,156	24,619		798,089	872,692
System Improvements - Development Related Subtotal	579,505 14,039,744	184,816	506,535	579,505 3,860,630	-	9,487,763	579,505 14,039,744
Waste Water							
BioSolids Management Facility Walden WWTP Expansion -	69,901,584	-	-	8,179,631	11,475,646	50,246,307	69,901,584
Design/Admin/Construction	646,895	106,604	37,658	101,559		401,075	646,895
WWTP Upgrades for Azilda/Chelmsford Areas	710,974	11,757	20,261	18,051		660,905	710,974
Belanger Lift Station Design - Chelmsford	11,490		1,155	569	-	9,766	11,490
System Improvements - Development Related Infrastructure Master Plan	838,821 512,555	300,412 6.598	261,598 32,451	276,811		(0) 473,506	838,821 512,555
Sudbury WWTP	26,323,565	100,874	1,149,289	9,044,118	-	16,029,284	26,323,565
Lively / Walden Enviornmental Assessment Subtotal	510,949 99,456,833	36,753 562,997	104,620 1,607,032	52,787 17,673,526	11,475,646	316,789 68,137,632	510,949 99,456,833
	33,430,003	302,881	1,007,002	17,073,320	11,473,040	00,137,032	33,430,033
Drains Tributary 8A	1,266,901		143,150	48,576	500,000	575.176	1,266,901
Lake Nepawhin Stormwater Treatment Station	4,819,250	145,011	202,567	857,235	-	3,614,437	4,819,250
Minnow Lake Stormwater Treatment Station  Lake Ramsey West Watershed Storm Water	100,139	-		10,014		90,125	100,139
Management	77,362			309	74,268	2,785	77,362
Capreol Storm Drainage Improvements - Phase 1	9,556		-	956		8,600	9,556
Upper Whitson River Flood Control	1,344	-	-	134	-	1,210	1,344
Miscellaneous Storm Sewer Improvements Miscellaneous Consulting Fees	6,429 195,148	<u> </u>	-	643 19,515	-	5,786 175,633	6,429 195,148
Still Lake Storm Water Management Improvement	1,307			131	-	1,176	1,307
Jacobsen - Cavrzan Storm Sewer	986	1		99		887	986
	212,712 1,079,857		-	9,920 205,986	199,486	3,306 873,871	212,712 1,079,857
Sub-watershed Planning		<u> </u>		205,986 80,518		724.666	1,079,857
Sub-watershed Planning Mountain Street Storm Outlet Rockwood Storm Sewer	805,184						
Sub-watershed Planning Mountain Street Storm Outlet		145,011	345,717	1,234,036	773,754	6,077,657	8,576,174
Sub-watershed Planning Mountain Street Storm Outlet Rockwood Storm Sewer	805,184	145,011 2,820,616	345,717 12,844,280		773,754 <b>47,628,657</b>	6,077,657 107,734,195	8,576,174 210,838,909
Sub-watershed Planning Mountain Street Storm Outlet Rockwood Storm Sewer Subtotal	805,184 8,576,174			1,234,036			

Note 1 - The amount to be repaid by development charges collected in the future may vary based upon limitations under DC Act, actual growth forecast, exemptions, final costs, growth related portion of these projects and timelines (will be collected from 2017 to 2023 and post 2023).

Note 2 - Total Municipal Contribution includes lost revenue of approximately \$11 million as the result of the phase in of the calculated DC rates in the 2009 DC Background Study.