



Reserves & Reserve Funds

2018-2021 Business Plan
& 2018 Budget

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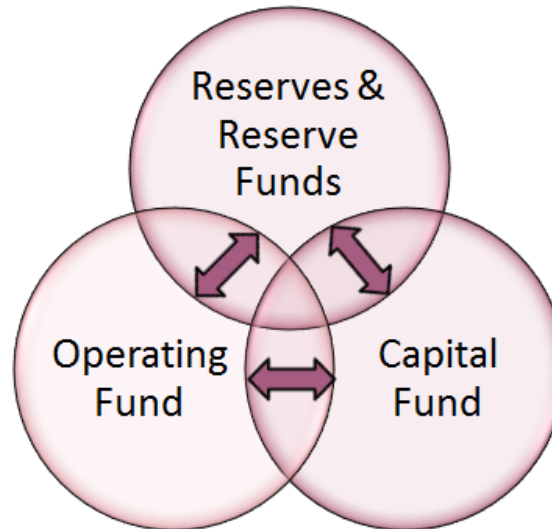
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Executive Summary of Reserves and Reserve Funds

Reserves and Reserve Funds (R&RFs) are established by Council to assist with long term financial stability and financial planning in the City. R&RFs are an important element of the City's financial plan. By maintaining reserves, the City can accumulate funds for future needs or contingent liabilities, a key element of sound long term financial planning practices.

R&RFs provide stability in times of unexpected shifts in revenues and expenditures, provide funding for one-time expenditure requirements, and minimize fluctuations in taxes caused by cyclical conditions. Credit rating agencies consider municipalities with higher reserves to be more advanced in their financial planning.

The City maintains operating and capital Reserves and Reserve Funds. Details of all reserve activity for the City are summarized in the following pages.



Overview

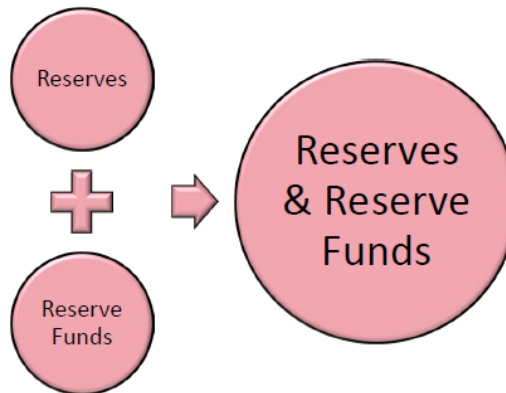
The City undertook a comprehensive review of all of its R&RFs (a report and accompanying by-law was approved by Council on July 6, 2016). The report provided an overview of the City's reserves and reserve funds, made recommendations for amalgamating and/or closing specific R&RFs and identified targets for R&RF balances going forward, based on municipal best practice. The gains achieved through this thorough review are now being sustained through ongoing review, analysis, and policy and procedure development.

Throughout 2017, the development of the 2018-2027 Business Plan & Budget and other financial reporting has relied on the R&RF work. Further revisions to the R&RF By-law, refinements to targets, and the establishment of a Standard Operating Procedure for R&RF management are currently underway (a report was presented to Budget Committee on June 28, 2017 outlining the planned governance model). The City's approach of continuous improvement with respect to R&RFs will assist in the City's long term planning strategies.

Reserves & Reserve Funds – Definition

Reserves are generally used to mitigate the impact of fluctuations in operating costs and revenue. In Mississauga, interest is not allocated to reserves. Reserves are established at the discretion of Council, often as part of an overall strategy for funding programs or special projects. Examples of reserves currently used to mitigate budgetary fluctuations include Reserve for Winter Maintenance and Reserve for Contingency.

Reserve Funds are established by Council for a specific purpose. They contain funds that have been set aside as directed by a requirement of provincial or federal legislation, or by a decision of Council, to allocate the monies to a specific fund. Examples include: conducting major repairs, renovations or rehabilitation of buildings or large equipment; acquiring new assets; and, the lifecycle replacement of older City assets. Interest earned on these reserve funds must be allocated to the reserve fund that earned the interest.



Summary of all City of Mississauga Reserves & Reserve Funds (excluding Stormwater)

The following table provides a summary of all operating and capital Reserves and Reserve Funds.

RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Total Operating Reserve Funds	67,731	2,415	(8,316)	1,855	63,685	2,337	(11,525)	1,635	56,131
Total Operating Reserves	59,508	4,021	(5,414)	0	58,114	3,478	(5,604)	0	55,988
Total Operating Reserve and Reserve Funds	127,239	6,436	(13,730)	1,855	121,799	5,815	(17,130)	1,635	112,120
Total Development Related Reserve Funds	153,017	40,918	(49,047)	4,320	149,207	40,591	(24,974)	4,789	169,612
Total Capital Tax and Related Reserve Funds	151,499	62,008	(105,289)	2,863	111,082	65,504	(41,526)	3,855	138,915
Total Gas Tax Reserve Funds	107,161	57,100	(50,999)	2,902	116,164	58,479	(67,391)	914	108,165
Total Capital Program Specific Reserve Funds	1,486	35	(144)	41	1,418	0	(143)	38	1,314
Total Capital Reserve Funds	413,163	160,061	(205,479)	10,126	377,871	164,574	(134,034)	9,596	418,007
Total Reserve/Reserve Funds	540,401	166,497	(219,210)	11,981	499,670	170,389	(151,163)	11,230	530,126

Note: Numbers may not add due to rounding

The following pages provide additional detail on each R&RF category.

Operating Reserves and Reserve Funds

Operating reserves are generally used to mitigate operating budget fluctuations. For example, an unusually severe winter might result in higher-than-average winter maintenance costs. Rather than maintaining an unnecessarily high annual budget for winter maintenance, these one-time extraordinary expenditures would be funded from the Winter Maintenance Reserve.

The following table provides a detailed listing of all operating Reserves and Reserve Funds. Projected contributions represent planned transfers from the operating budget; projected expenditures represent planned transfers to the operating budget.

A total of \$5.8 million will be transferred from the operating budget to these Reserves and Reserve Funds in 2018, to ensure reserve balances are maintained at appropriate levels. A total of \$17.1 million is anticipated to be transferred from these reserves to fund expenditures in the operating budget.

RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Insurance Reserve Funds	33,134	2,337	(6,079)	882	30,274	2,337	(7,907)	741	25,445
Employee Benefit Reserve Funds	34,597	78	(2,237)	973	33,411	0	(3,618)	894	30,687
Total Operating Reserve Funds	67,731	2,415	(8,316)	1,855	63,685	2,337	(11,525)	1,635	56,131
Operating Reserves									
Winter Maintenance	11,613	0	0	0	11,613	0	0	0	11,613
Reserve for General Contingencies	38,692	3,258	(4,144)	0	37,806	2,680	(1,504)	0	38,983
Elections	3,720	600	(507)	0	3,813	600	(3,755)	0	658
Building Permit Revenue Stabilization	3,730	0	(132)	0	3,598	0	(80)	0	3,518
Reserve for the Arts	1,752	163	(632)	0	1,283	198	(265)	0	1,216
Total Operating Reserves	59,508	4,021	(5,414)	0	58,114	3,478	(5,604)	0	55,988
Total Operating Reserve and Reserve Funds	127,239	6,436	(13,730)	1,855	121,799	5,815	(17,130)	1,635	112,120

Note: Numbers may not add due to rounding

Capital Reserves and Reserve Funds

Development-Related Reserve Funds

There are several development-related reserve funds. These reserve funds have been, or continue to be, funded through developer contributions or development charges, governed by several specific City By-laws. Anticipated activity in these reserve funds is summarized in the table below. Specific additional detail follows for the Development Charges and Cash-in-lieu of Parkland reserve funds.

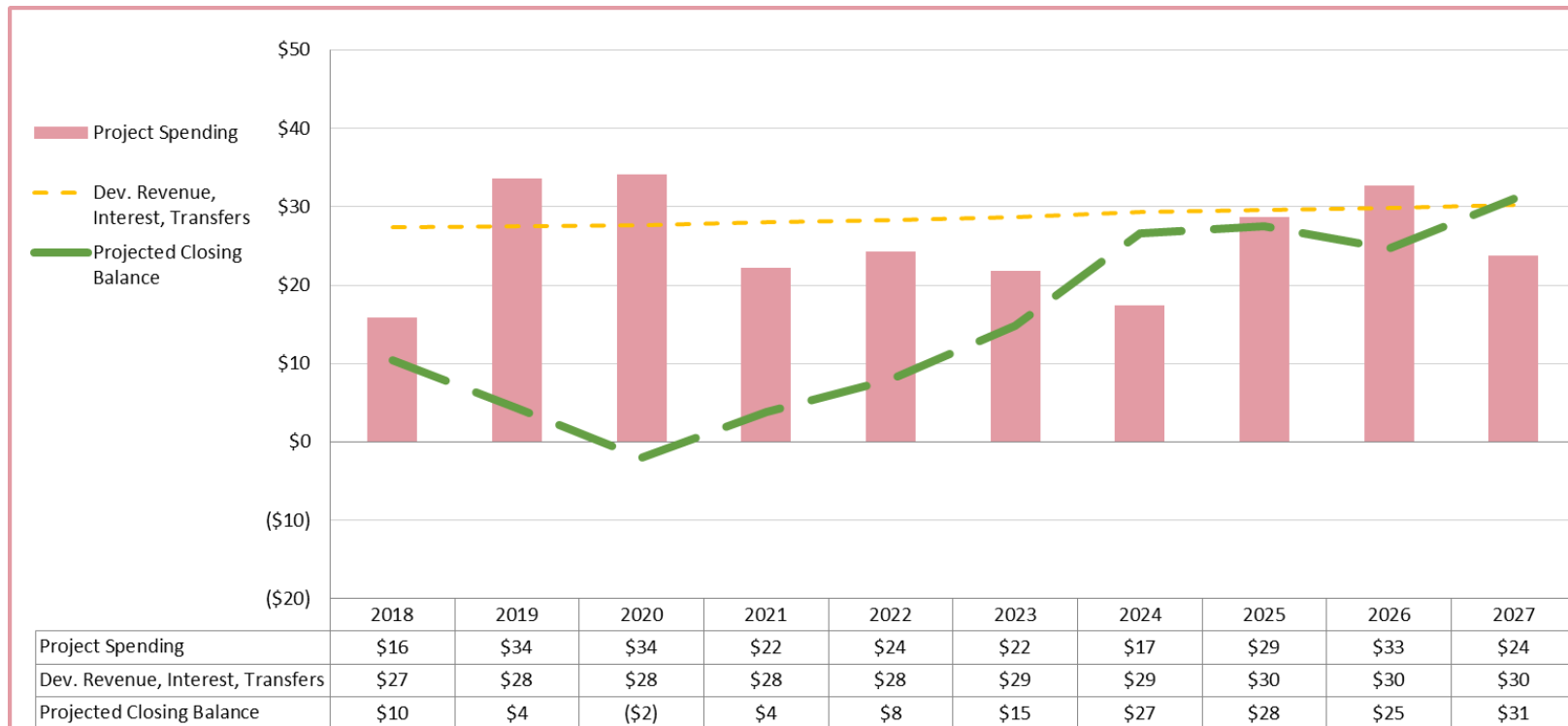
RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Development Charges Reserve Funds	16,991	26,209	(41,394)	27	1,833	27,183	(17,454)	191	11,753
Lot Levy Reserve Funds	43,099	0	(2,202)	1,227	42,124	0	0	1,264	43,388
CIL Parking Reserve Funds	6,144	425	(1,706)	146	5,008	495	(645)	146	5,004
CIL Parkland and Bonus Zoning Funds	67,017	13,890	(2,303)	2,358	80,962	12,530	(4,907)	2,658	91,243
Developer Contributions Reserve Funds	19,767	394	(1,443)	562	19,279	383	(1,968)	531	18,225
Total Development Funds	153,017	40,918	(49,047)	4,320	149,207	40,591	(24,974)	4,789	169,612

Note: Numbers may not add due to rounding

Development Charges

Development Charges (DCs) are fees collected from developers. DCs help pay for the cost of the infrastructure required to provide municipal services to the new development (for example, transit, community centres, libraries and fire facilities). DC revenues and costs are closely monitored. Projects in the medium and longer term are re-evaluated during the annual prioritization process of all DC-funded projects.

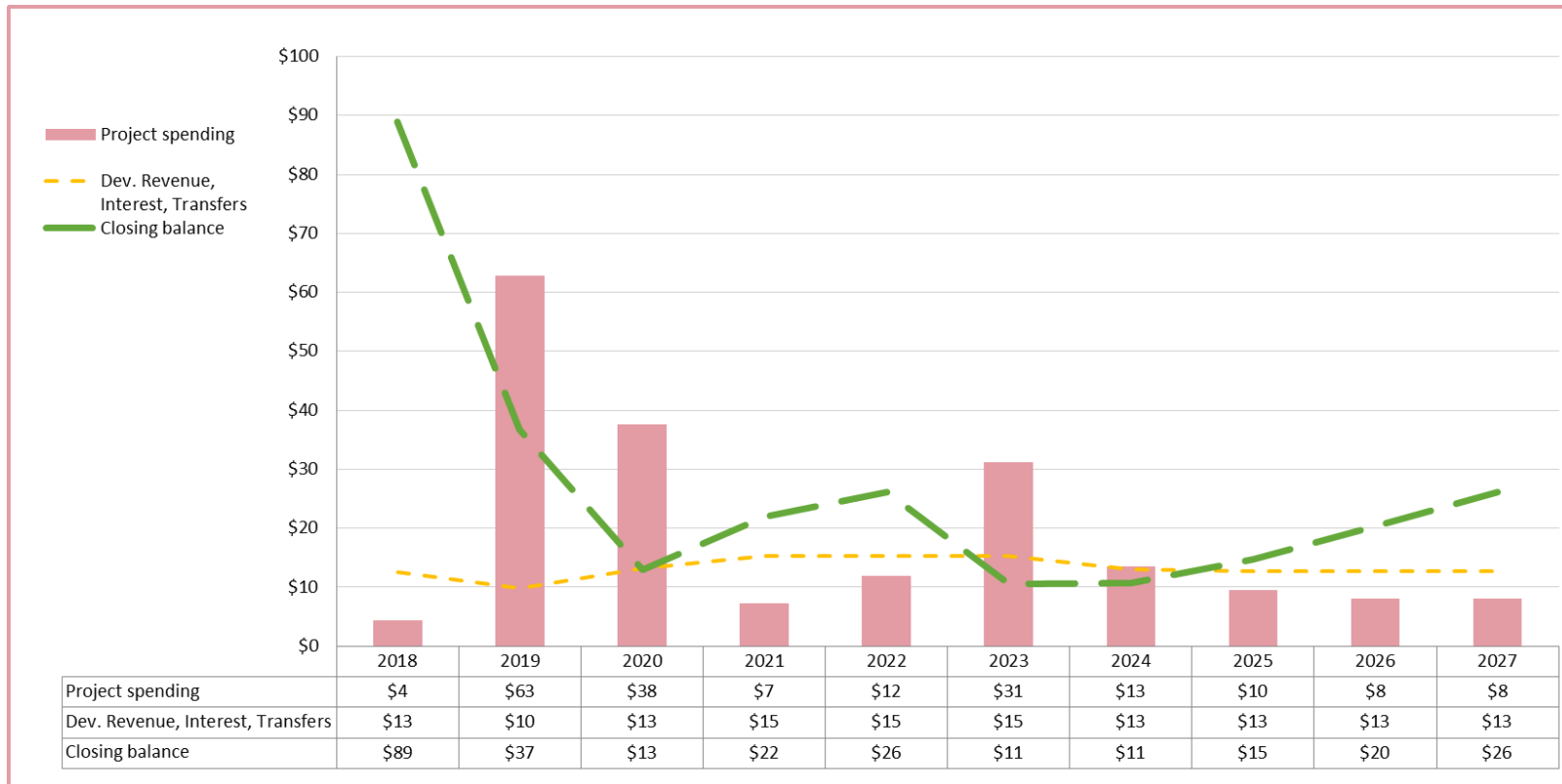
Development Charges Reserve Funds (excluding stormwater) (millions)



Cash in Lieu of Parkland

The *Planning Act* allows for a cash contribution to be provided in lieu of conveying parkland as a condition of development. These cash contributions are accumulated in the Cash-in-Lieu of Parkland Reserve Fund, and allow the City to make strategic land acquisitions to fulfill the objectives of the Parks Future Directions Master Plan.

Cash-in-Lieu of Parkland Reserve Fund (millions)



Tax Capital and Related Reserve Funds

Capital reserve funds are established to set aside funds to help the City plan for its long term infrastructure expenditures. The Capital and related reserve funds are generally funded through the operating budget or through the capital infrastructure and debt repayment levy. Many of these reserve funds have now been consolidated into the main Capital Reserve Fund, which is the primary source of funding for the majority of the City's infrastructure projects (construction, renovation or replacement of facilities and equipment).

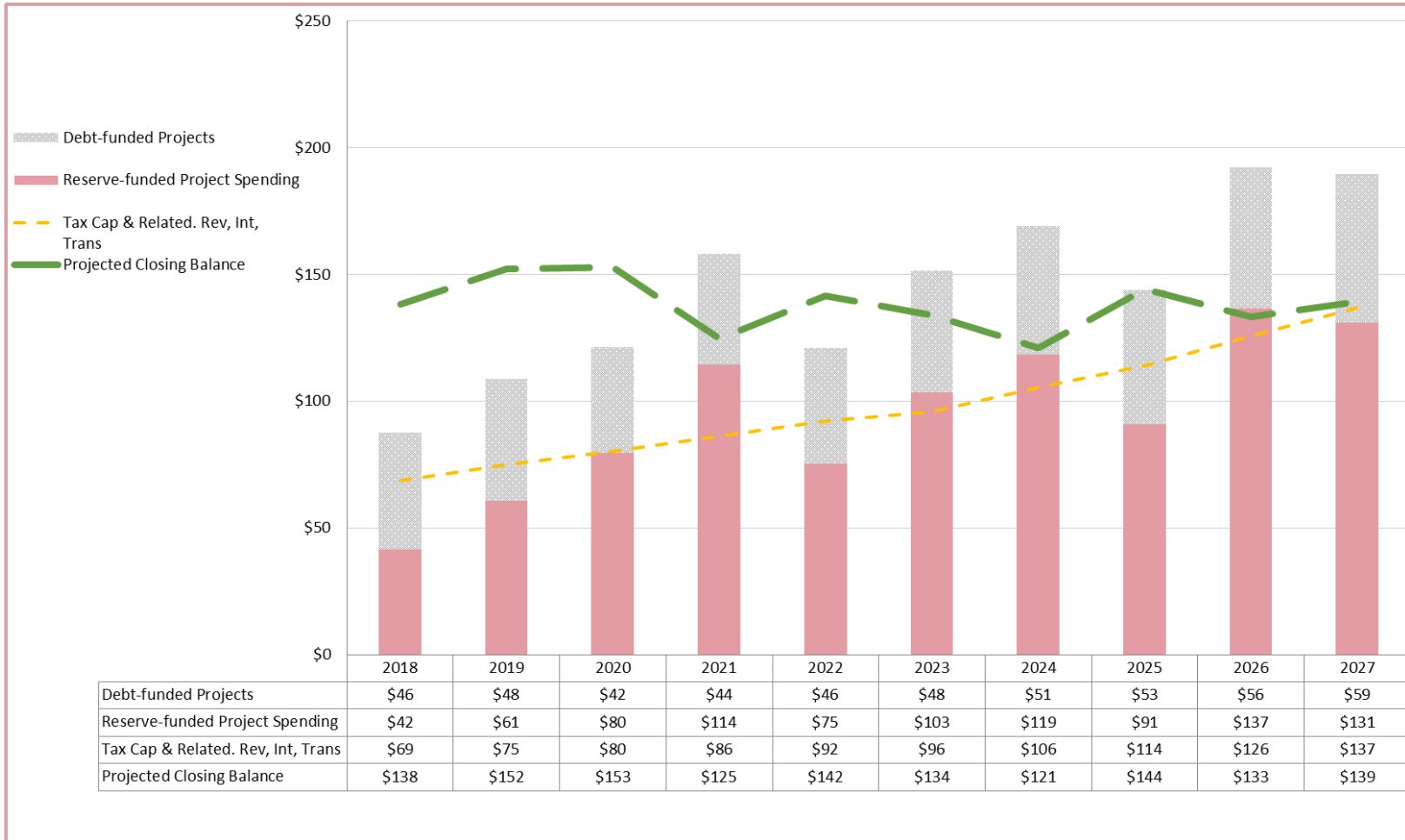
Projected contributions represent anticipated revenue from various sources (specific to each reserve fund); projected expenditures represent planned transfers to specific capital projects.

Anticipated activity in these reserve funds is summarized in the table below and the following chart.

RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Capital Reserve Fund	145,495	47,794	(98,817)	2,684	97,156	57,561	(31,378)	3,700	127,040
Courtneypark Turf/Synthetic	1,186	166	0	41	1,392	166	(975)	17	600
Loyola Artificial Turf Soccer Field/Track	494	0	0	15	509	0	0	15	524
2009 Special Project CRF	1,215	3	0	0	1,217	0	(1,214)	0	3
Britannia Hills Golf Course	114	0	0	3	118	0	(114)	0	3
Emerald Ash Borer Fund	2,503	5,600	(6,072)	61	2,091	5,600	(7,045)	19	665
Energy Rebate Reserve Fund	213	0	(213)	(0)	(0)	0	0	(0)	(0)
NW Park Pool Reserve Fund	(5)	2,177	(187)	60	2,045	2,177	(799)	103	3,525
Debt Management - Tax	284	6,269	0	0	6,553	0	0	0	6,553
Total Capital Tax Funds	151,499	62,008	(105,289)	2,863	111,082	65,504	(41,526)	3,855	138,915

Note: Numbers may not add due to rounding

Ten-Year Continuity Graph for Tax Capital and Related Reserves (in Millions)



Note: debt-funded projects are included in this graph to identify total capital spending (debt-funded projects are not included in the Reserve tables)

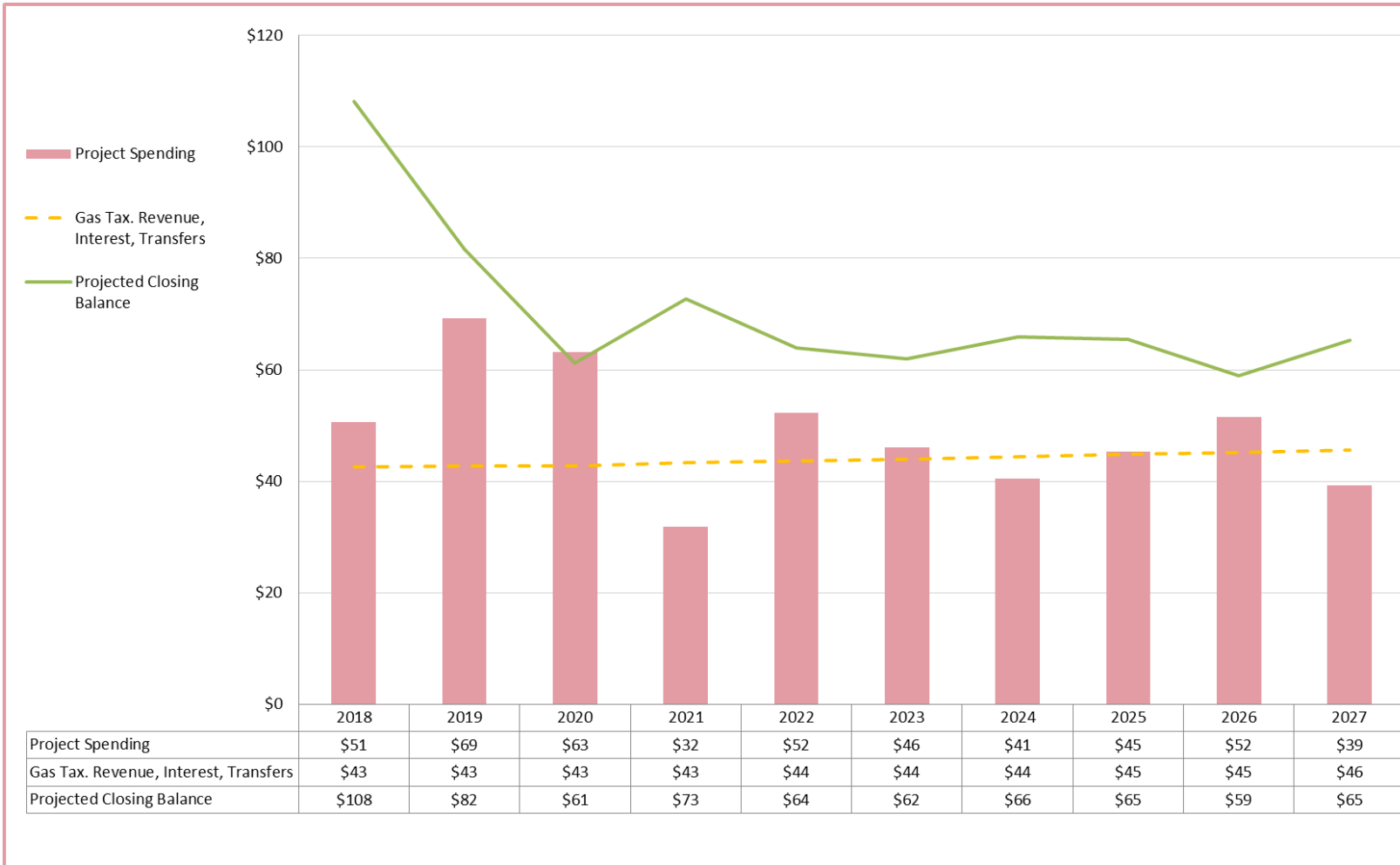
Provincial and Federal Contribution Reserve Funds

The City receives funding from both the provincial and the federal governments. There are specific guidelines and parameters that the City must adhere to when utilizing these funds. Anticipated activity in these reserve funds is summarized in the table below. The Federal Gas Tax Reserve Fund is used primarily for facilities, roads and bridges. The Provincial Gas Tax Reserve Fund is used primarily for Transit operating expenditures.

RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Public Transit Fund	1,426	487	0	57	1,970	0	(220)	52	1,802
Gas Tax Reserve Fund-Provincial	18,730	16,924	(22,917)	886	13,623	16,900	(16,660)	416	14,278
Gas Tax Reserve Fund-Federal	72,512	39,689	(28,082)	1,524	85,643	41,579	(50,511)	(3)	76,709
Bus Rapid Transit - Provincial	209	0	0	6	215	0	0	6	221
Provincial Transit Grant	2,790	0	0	84	2,874	0	0	86	2,960
Move-Ontario 2020 Higher Order Reserve	11,428	0	0	343	11,771	0	0	353	12,124
Metrolinx BikeLinx Reserve	67	0	0	2	69	0	0	2	71
Total Gas Tax and Transit Reserve Funds	107,161	57,100	(50,999)	2,902	116,164	58,479	(67,391)	914	108,165

Note: Numbers may not add due to rounding

Provincial and Federal Contribution Gas Tax Reserves (in Millions)



Program-Specific Reserve Funds

Program-specific reserve funds have been established as a result of specific donations or segregated funding. The anticipated activity in these reserve funds is summarized below.

RESERVE/RESERVE FUND	Balance January 01, 2017 (\$000)	2017 Projected Contributions (\$000)	2017 Projected Expenditures (\$000)	2017 Projected Interest (\$000)	Projected Balance December 31, 2017 (\$000)	2018 Projected Contributions (\$000)	2018 Projected Expenditures (\$000)	2018 Projected Interest (\$000)	Projected Balance December 31, 2018 (\$000)
Aircraft Noise Warning Sign	191	0	0	6	197	0	0	6	203
Benares House Endowment	129	30	0	5	164	0	0	5	169
Boeing Airport Mem-Donations	49	0	0	1	50	0	0	2	52
Donations - Stroke Breakers	3	0	0	0	3	0	0	0	3
Donations - Vic Johnston Redevelopment	426	0	0	13	439	0	0	13	452
Economic Development Advisory Council	24	0	(20)	0	4	0	0	0	5
Enterprise Centre	37	0	(124)	(3)	(90)	0	(143)	(7)	(240)
Gymnastics Mississauga Capital	75	5	0	2	83	0	0	2	85
Mississauga Garden Park Dev (B)	224	0	0	7	231	0	0	7	238
Mississauga Garden Park Maint (B)	88	0	0	3	90	0	0	3	93
SCARF Donations	239	0	0	7	246	0	0	7	254
Program Specific Reserve Funds	1,486	35	(144)	41	1,418	0	(143)	38	1,314

Note: Numbers may not add due to rounding

Reserves and Reserve Funds Descriptions

Reserve Name	Purpose of the Reserve/Reserve Fund
2009 Special Project Capital Reserve Fund	Provides funds, made available from re-allocated grant funded projects, for special capital projects throughout the City
Aircraft Noise Warning Sign Reserve Fund	Consists of contributions from developers for aircraft noise warning signs
Arts Reserve	Provides funds to support the Arts in Mississauga
Benares House Endowment Reserve Fund	Funding conveyed to the City to be used for Benares House improvement/maintenance work
Boeing Airport Memorial-Donations Reserve Fund	Donation to be used for commemorative feature to be constructed on the Boeing lands in the future
Bonus Zoning (Section 37s) Reserve Fund	Funds given by developers as per agreement(s) under Section 37 of the Planning Act; related to the rezoning applications for the increases in height and/or density in the City in accordance with the Official Plan and the guiding principles given in the Corporate Policy "Bonus Zoning"
Britannia Hills Golf Course Reserve Fund	Provides funds for the construction and maintenance of the Britannia Hills Golf Course
Capital Reserve Fund	Provides funds for capital projects including: (a) the study, design, construction or improvement of any municipal public works; (b) the acquisition or expropriation of land required for municipal purposes; (c) the acquisition of vehicles or equipment for municipal purposes; and (d) the payment of debentures of the Corporation for any of the aforementioned purposes
Courtneypark Artificial Turf and Synthetic Track Reserve Fund	Provides funds for the replacement and future maintenance of the Courtneypark artificial turf, synthetic track and its related equipment
Debt Management Reserve Fund - Tax Capital	Debt surplus funds to be re-allocated for future debt projects or to reallocate funding where a deficit exists on similar projects
Developer Contributions Reserve Funds	Consists of contributions for specific municipal infrastructure collected as a condition of land development
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 a separate reserve account for the purpose of funding growth related net capital costs for which the development charge was imposed under the Development Charges By-law
Donations - Stroke Breakers Reserve Fund	Donations to be used for "Sauga Stroke Breakers" program, a partnership program with Trillium Health Centre, Credit Valley Hospital and the City of Mississauga with sponsorship from the Mississauga Central Lions Club

Reserve Name	Purpose of the Reserve/Reserve Fund
Donations - Vic Johnston Redevelopment Reserve Fund	For the recovery to be funded by a promissory note over 20 years @ \$50,000 per year by Vic Johnston Community Centre. Vic Johnston was to contribute \$1M towards the arena renovation, \$50K annually for 20 years collected through donations
EDAC (Economic Development Advisory Council) Reserve Fund	Funds are used for any events or marketing materials that may be required and are billed on an as-needed basis; Board consists of business and education leaders who are elected by the Mayor to advise the Economic Development Office on business and education needs
Emerald Ash Borer Reserve Fund	Dedicated for costs incurred in the Emerald Ash Borer Program; funds are collected through the special tax levy
Employee Benefits Reserve Fund	Provides funds related to Early Retirement, Vacation Pay, Group Insurance Benefit, Sick Leave and Worker's Compensation
Enterprise Centre Reserve Fund	Established to fund any annual deficit and collect any annual surplus for the Enterprise Centre
Federal Gas Tax Reserve Fund	Revenues are intended to support expenditures for municipal public transportation services
Federal Public Transit Reserve Fund	Revenues are intended to support expenditures for municipal public transportation services
Gymnastics Mississauga Capital Reserve Fund	Funds a portion of the major capital equipment replacement costs projected over the next ten years.
Insurance Reserve Funds	Provides funds for losses, damages, costs and expenses as incurred by or assessed to the City from time to time, through insurance claims. Provides funds for actuarial services to establish the appropriate level
Lot Levy – Development Reserve Funds	Provides funds required to service growth in the City, including, but not limited to municipal infrastructure required to service growth in the City, including, but not limited to, municipal highways, recreational facilities, fire stations and equipment, libraries and land. This Reserve Fund consists of funds collected under lot levy policies in effect prior to 1991, and reflects current liabilities.
Loyola Artificial Turf Soccer/ Football Field and Track Reserve Fund	Provides funds for the replacement and future maintenance of the Loyola artificial turf soccer/football field, synthetic track and its related facilities and equipment
Metrolinx Bikelinx Reserve Fund	Provides funds for the purchase and installation of bicycle racks on transit vehicles and secured and safe bicycle parking
Mississauga Garden Park Development Reserve Fund	Provides funds solely for the purpose of the Mississauga Garden Park Development
Mississauga Garden Park Maintenance Reserve Fund	Provides funds for the long term maintenance costs of the Mississauga Garden Park

Reserve Name	Purpose of the Reserve/Reserve Fund
Mississauga Rapid Transit (Mississauga Transitway) Reserve Fund	Provides for the construction and maintenance of the Mississauga Transitway busway system and services
Move Ontario 2020 Higher Order Transit Reserve Fund	Funds to be used for the MoveOntario 2020 Dundas and Hurontario Higher-Order Transit Corridor Development
Parkland Dedication Reserve Fund (or Cash-in-Lieu of Parkland)	Pursuant to the Planning Act, R.S.O. 1990, c. P. 13, as amended, monies received in lieu of parkland dedication are to be set aside in this reserve fund and are to be used for parkland acquisition and other recreational purposes
Payment-in-lieu of Off and On Street Parking Reserve Fund (or Cash-in-Lieu Parking Reserve Fund)	Pursuant to the Planning Act, R.S.O., 1990, c.P. 13, as amended, Section 40, monies received in lieu of exemption from requirement to provide parking are to be set aside in this reserve fund
Provincial Gas Tax Reserve Fund	Pursuant to a Letter of Agreement Dated October 22, 2004 between the City of Mississauga and the Province of Ontario represented by the Minister of Transportation, monies received by the City under the new Provincial Dedicated Gas Tax Funds for Public Transportation Program shall be placed into a dedicated gas tax reserve fund to be used only in accordance with the Guidelines and Requirements of the Program and the Letter of Agreement
Provincial Transit Grant Reserve Fund	Provincial Funding provided to improve and expand public transit
Reserve for Building Permit Revenue Stabilization	Provides for sufficient funds to continue operating and capital needs of the building permits process affected by fluctuating development
Reserve for Bus Shelter Advertising	Holds the advertising revenue payments from CBS Outdoors, before being utilized in future years
Reserve for Elections	Provides for the cost of holding municipal elections by making annual contributions to the reserve
Reserve for General Contingencies	Provides monies for unforeseen or uncertain liabilities and contingencies such as; labour settlements, assessment appeals, legal settlements, commitments and commodities
Reserve for Winter Maintenance	Provides funds for stabilizing the City's winter maintenance program. Operating surplus monies from this program may be placed in this reserve
Scarf/Animal Control Donations Reserve Fund	Provides funds from donations to Animal Control Services

Appendix 1: Reserves and Reserve Funds Transfers

This appendix provides detail on specific transfers from the operating budget to Reserves and Reserve Funds, and from Reserves and Reserve Funds to the operating budget.

Transfers from the Operating Program to Reserves and Reserve Funds

Amount	Transfer from Operating Program:
\$ 76,767,546	To the Capital RF
\$ 5,600,000	To the Emerald Ash Borer RF
\$ 2,680,400	To the General Contingency RF
\$ 2,336,800	To the Insurance RF
\$ 2,176,656	To the Churchill Meadows Pool RF
\$ 600,000	To the Elections RF
\$ 495,300	To the CIL Parking RF
\$ 198,000	To the Reserve for the Arts
\$ 165,900	To the Courtney Park Turf/Synthetic RF
\$ 91,020,602	TOTAL

Transfers to and from Reserves and Reserve Funds will be based on the actual expenditures throughout the year of 2018:

- Arts and Culture initiatives
- Assessment appeals and tax cancellations charges
- City Center Off-Street Parking
- Employee benefits (early retirement, group benefits, sick leave payments, workers' compensation payments) and other labour-related expenses
- Economic Development Office and Project Support Management Office for transfers such as Mississauga Business Enterprise Centre (MBEC) initiatives and project support training
- Insurance claims and premiums
- Maintenance for Britannia Hills Golf Course, Mississauga Garden Park Development, CIL Parking, and Courtney Park Turf/Synthetic
- One-time costs associated with reviews, studies, master plans, election-related expenditures, and employee survey
- Ongoing Transit bus shelter advertising
- Operating expenses in excess of budget or revenue shortfalls compared to budget (winter maintenance, building permits, Enersource dividends)
- Debt repayment, including Churchill Meadows Pool
- Transfers to operating with respect to Provincial Gas Tax-funded transit expenses

Appendix 2: Debt-Funded Projects

The City determines the total amount of debt that can be issued and then identifies which capital projects are eligible for this debt funding. This in turn relieves the tax Capital Reserve Fund. The table below provides a summary of all 2018 capital projects fully or partially funded from debt.

Project Number	Project Name	Gross Cost (\$000s)	Amount of Debt Funding (\$000s)	Funding Source
CMPF04275	Community Parks Phase 1 Site Servicing, Park Amenities Churchill Meadows Pool	\$8,000	\$8,000	Tax/Debt
CMFS00083	Replacement of fire vehicles	\$5,535	\$5,535	Tax/Debt
TWRR00036	Roadway Rehabilitation - Major Arterial, Collector, Industrial Roads	\$11,000	\$4,695	Gas Tax, Tax/Debt
TWOE00225	Vehicle & Equipment Replacement	\$3,341	\$3,341	Tax/Debt
CPFP005973	Civic Precinct	\$2,000	\$2,000	Tax/Debt
CPIT005899	EBS SAP Upgrade to ERP on HANA	\$1,800	\$1,800	Tax/Debt
CPFP006461	Outdoor Lighting Renewal-Variou locations	\$1,470	\$1,467	Tax/Debt
CPIT006391	Network Fiber	\$1,300	\$1,300	Tax/Debt
CPFP006489	UPS Replacements-City Hall	\$1,138	\$1,138	Tax/Debt
TWOE00443	Noise Wall Program	\$1,082	\$1,082	Tax/Debt
CPFP006490	Various Emergency Repairs 2018	\$1,060	\$1,060	Tax/Debt
CMLS00059	Central Library Redevelopment	\$1,000	\$1,000	Tax/Debt
CPFP005761	Mech Replacement- Rec Facilities (Various)	\$887	\$887	Tax/Debt
CPIT006380	Vehicle Communication (VCOM) Radio Infrastructure for Transit iBus Communications	\$860	\$860	Tax/Debt
TWRR00100	Roadway Rehabilitation - Residential Roads	\$8,000	\$800	Gas Tax, Tax/Debt
CMRC00067	Program Furniture and Equipment	\$780	\$780	Tax/Debt
CPFP006464	Parking Lot Renewal-Mavis	\$711	\$710	Tax/Debt
CPIT006386	VoIP Systems & Phones	\$685	\$685	Tax/Debt
CPFP006451	Mechanical Renewal-Clarkson Depot	\$657	\$657	Tax/Debt
CPIT006384	Network Wireless Infrastructure	\$650	\$650	Tax/Debt

Project Number	Project Name	Gross Cost (\$000s)	Amount of Debt Funding (\$000s)	Funding Source
CMRC00078	Renovations and rehabilitation projects	\$600	\$600	Tax/Debt
TWMR00192	Burnhamthorpe Road E Reconstruction - East of Dixie to Etobicoke Creek Bridge	\$6,360	\$600	DC, Gas Tax, Tax/Debt
CPFP006466	Parking Lot Renewal-Lakefront Promenade	\$593	\$593	Tax/Debt
CPIT006389	Switches and Routers	\$590	\$590	Tax/Debt
CPFP006482	Structural & Mechanical Renewals-City Hall	\$583	\$583	Tax/Debt
CMPF006106	Spray pad Maintenance - Replace surface - McKechnie Woods (P_362)	\$545	\$545	Tax/Debt
CPFP006476	Security Lifecycle Replacements-City Wide	\$530	\$530	Tax/Debt
CMFS00042	Construction Station Renovation 102 (Lakeview)	\$500	\$500	Tax/Debt
CMRC006264	Iceland Concession and Front Desk Renovation	\$500	\$500	Tax/Debt
CMFS00110	Upgrade to Backup Fire Communications Centre	\$450	\$450	Tax/Debt
CMLS00054	Automated Materials Sortation	\$423	\$422	Tax/Debt
CMFS04968	Fire Station renovation to accommodate gender related washroom facilities	\$400	\$400	Tax/Debt
CMPF00639	Vehicles & Equipment - Non Growth Related Equipment - Parks and Forestry	\$378	\$341	Tax/Debt
CMPF04146	Park Maintenance - Boardwalk Replacement-Design & Construction - Lakefront Promenade	\$300	\$300	Tax/Debt
CPFP006435	Fire Alarm System Replacement-Fire Station 101	\$291	\$291	Tax/Debt
CPFP006437	Furniture New-City Wide	\$265	\$265	Tax/Debt
CMFS00075	Refurbish Fire Vehicles	\$250	\$250	Tax/Debt
CMPF00400	Tennis Court Maintenance - Tennis court Reconstruction - McKechnie Woods (P_362)	\$216	\$63	Tax/Debt
		\$65,729	\$46,270	