

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2018

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION	(\$11,452,679)	-	\$420,027	(\$11,032,652)	-	(\$11,032,652)
FIRE	\$1,482,129	-	\$582,150	\$2,064,279	-	\$2,064,279
LIBRARY	(\$1,961,985)	-	\$1,576,613	(\$385,372)	-	(\$385,372)
PARKLAND	\$35,779,069	-	\$3,849,542	\$39,628,611	(\$13,833,520)	\$25,795,091
RECREATION	(\$64,961,487)	-	\$5,747,699	(\$59,213,788)	-	(\$59,213,788)
PUBLIC WORKS	\$14,835,309	-	\$498,581	\$15,333,890	-	\$15,333,890
PARKING	\$137,688	-	\$25,585	\$163,273	-	\$163,273
WASTE MANAGEMENT	\$64,936	-	\$156,465	\$221,401	-	\$221,401
TOTAL CITY WIDE SOFT SERVICES	(\$26,077,020)	-	\$12,856,662	(\$13,220,358)	(\$13,833,520)	(\$27,053,878)
CITY WIDE HARD SERVICES	\$45,090,806	\$7,360,090	\$965,443	\$53,416,339	(\$13,797,370)	\$39,618,969
AREA SPECIFIC CHARGES	\$6,944,706	\$38,230	-	\$6,982,936	(\$980,960)	\$6,001,976
TOTAL DEVELOPMENT CHARGE RESERVE	\$25,958,492	\$7,398,320	\$13,822,105	\$47,178,917	(\$28,611,850)	\$18,567,067

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
Balances by Category as at December 31, 2018

SCHEDULE B

	BALANCE AT JANUARY 1 2018	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL PROJECTS	TRANSFER FROM CAPITAL PROJECTS ¹	BALANCE AT DECEMBER 31 2018	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31 2018
ADMINISTRATION	(\$11,813,417)	\$1,102,866	(\$425,525)	(\$11,136,076)	(\$1,641,874)	\$1,745,298	(\$11,032,652)	-	(\$11,032,652)
FIRE	\$683,394	\$1,385,157	(\$4,271)	\$2,064,280	-	-	\$2,064,280	-	\$2,064,280
LIBRARY	(\$3,070,427)	\$2,881,839	(\$196,784)	(\$385,372)	-	-	(\$385,372)	-	(\$385,372)
PARKLAND	\$34,269,984	\$7,483,154	\$778,816	\$42,531,954	(\$3,979,842)	\$1,076,498	\$39,628,610	(\$13,833,520)	\$25,795,090
RECREATION	(\$70,386,944)	\$11,154,163	(\$1,613,402)	(\$60,846,183)	(\$25,928)	\$1,658,323	(\$59,213,788)	-	(\$59,213,788)
PUBLIC WORKS	\$14,260,999	\$1,104,765	\$318,486	\$15,684,250	(\$418,092)	\$67,733	\$15,333,891	-	\$15,333,891
PARKING	\$107,961	\$52,611	\$2,700	\$163,272	-	-	\$163,272	-	\$163,272
WASTE MANAGEMENT	-	\$220,656	\$745	\$221,401	-	-	\$221,401	-	\$221,401
TOTAL CITY WIDE SOFT SERVICES	(\$35,948,450)	\$25,385,211	(\$1,139,235)	(\$11,702,474)	(\$6,065,736)	\$4,547,852	(\$13,220,358)	(\$13,833,520)	(\$27,053,878)
CTIY WIDE HARD SERVICES	\$37,787,651	\$25,551,940	\$1,000,828	\$64,340,419	(\$12,695,629)	\$1,771,549	\$53,416,339	(\$13,797,370)	\$39,618,969
AREA SPECIFIC CHARGES ²	\$7,494,104	(\$612,976)	\$101,808	\$6,982,936	-	-	\$6,982,936	(\$980,960)	\$6,001,976
TOTAL	\$9,333,305	\$50,324,175	(\$36,599)	\$59,620,881	(\$18,761,365)	\$6,319,401	\$47,178,917	(\$28,611,850)	\$18,567,067

Note:

1) Relates mainly to funds being returned from closed capital projects

2) Area Specific Development Charges Earned represents revenue of \$945,829 less developer reimbursements totaling \$1,558,805

DEVELOPMENT CHARGES RESERVE
SCHEDULE C
Capital Fund Transfers Addendum - Total Project Funding

Balances by Category as at December 31, 2018

PROJECT	PROJECT DESCRIPTION	CITY WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING ¹	OTHER PROJECT FUNDING ²	2018 PROJECT FUNDING
7353	Planning Capital Contingency	\$6,878	-	-	\$6,878
13004	Official Plan - OMB	\$496	-	\$32	\$528
15036	Wismer Hwy #48 Museum Park North - Construction	\$1,142,852	(\$31,340)	-	\$1,111,512
16030	Leitchcroft Community Park Phase 2 of 2 - Construction	\$1,110,749	-	-	\$1,110,749
16038	Box Grove Community Park East (Phase 1) - Construction	\$100,000	-	-	\$100,000
16170	Growth Related Park Improvements	\$120,000	-	\$22,500	\$142,500
17013	Swan Lake Park South Williamson - Design & Constr.	\$41,933	-	\$4,659	\$46,592
17014	Wismer Alexander Lawrie NP East & West - D & C	\$340,036	-	\$10,004	\$350,040
17017	Cornell Community Park - Phase 1 of 3 Construction	\$50,000	(\$6,177)	-	\$43,823
18021	Consultant Studies	\$90,000	-	\$10,000	\$100,000
18023	Growth Monitoring Program & Data Collection	\$14,432	-	\$1,604	\$16,036
18025	Langstaff Master Plan	\$137,340	-	\$15,260	\$152,600
18026	Markham Centre Secondary Plan Study	\$496,411	-	\$55,156	\$551,567
18027	Official Plan Conformity - 2017 Provincial Plans	\$212,670	-	\$23,630	\$236,300
18030	Cornell Park Pavilion & Washrooms Construction	\$886,050	-	\$98,450	\$984,500
18033	Markham Centre Riverwalk Urban Park - Design & Const	\$25,000	-	\$127,240	\$152,240
18034	Wismer Park Pavilion & Washrooms - Design & Const.	\$20,000	-	\$118,280	\$138,280
18035	Parking Lot Adjacent Yarl Cedarwood Park - Design & Constr.	\$144,360	-	\$16,040	\$160,400
18080	Internal Project Management	\$630,168	-	\$5,800	\$635,968
18217	Winter Maintenance Vehicles	\$350,000	-	-	\$350,000
18247	Corporate Fleet Replacement - Non-Fire	\$30,092	-	\$1,167,930	\$1,198,022
18252	New Fleet-Parks	\$27,800	-	-	\$27,800
18253	Corporate Fleet Growth	\$10,200	-	-	\$10,200
18329	Aaniin Community Centre & Library Opening	\$25,928	\$2,881	\$6,050	\$34,859
18330	Development Charge Background Study	\$34,789	-	\$3,865	\$38,654
18338	Development Services Strategic Plan	\$17,552	-	\$1,950	\$19,502
TOTAL FUNDED CITY-WIDE SOFT		\$6,065,736	(\$34,636)	\$1,688,450	\$7,719,550

Notes:

¹ Non-DC Growth Funding may not equal 10% of total funding for the year due to timing of project funding. Negative amounts reflect returns.

² Other Project Funding includes sources such as grants, life cycle, developer funding and taxes

SCHEDULE C (Cont'd)

PROJECT	PROJECT DESCRIPTION	CITY WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2018 PROJECT FUNDING
13021	Yorktech Drive Extension (EA)	\$14,566	-	-	\$14,566
13881	Engineering Capital Contingency	\$6,947	-	-	\$6,947
14056	Rodick Extension - Phase 2 of 3 - Miller to 14th	\$450,000	-	-	\$450,000
16041	Highway 404 Ramp Extension, North of Hwy 7	\$1,798,130	-	-	\$1,798,130
16043	Illumination	\$539,229	-	-	\$539,229
16048	Multi-Use Pathways (Phase 3 of 4)	\$366,056	-	\$146,250	\$512,306
16049	Sidewalk Program	\$779,425	-	-	\$779,425
16052	Verclair Crossing at Rouge River (Construction)	\$660,000	-	-	\$660,000
17039	Cycling Awareness Program	\$4,266	-	\$6,063	\$10,329
17042	Intersection Improvements - Bur Oaks/Roy Rainey and John/Henderson	\$1,482	-	\$713	\$2,195
18040	Active Transportation Master Plan	\$253,300	-	-	\$253,300
18042	Cycling Awareness Program	\$61,815	-	\$51,610	\$113,425
18043	Downstream Improvement Work Program	\$474,229	-	\$255,354	\$729,583
18044	Intersection Improvements - Centurian Dr. / Frontenac Dr.	\$726,792	-	-	\$726,792
18045	John Street Multi-Use Pathway Design	\$130,475	-	\$70,256	\$200,731
18046	Markham Rd./Mt. Joy Secondary Plan MESP	\$253,300	-	-	\$253,300
18047	Planning for Higher Order Transit Stations - Phase 1 of 2	\$126,900	-	-	\$126,900
18049	Rouge Valley Trail Multi-Use Pathway (Phase 4 of 5)	\$1,020,360	-	\$549,425	\$1,569,785
18050	Sidewalk Construction (City Wide)	\$700,000	-	\$537,429	\$1,237,429
18051	Smart Commute Markham – Richmond Hill	\$76,300	-	-	\$76,300
18052	Standardizing Capital Works/Capital Specs for Projects	\$126,900	-	-	\$126,900
18053	Streetlight Design Criteria & Standards Update	\$64,200	-	-	\$64,200
18054	Streetlighting Program (Design)	\$276,175	-	-	\$276,175
18057	Traffic Signal Controller Upgrades	\$162,700	-	-	\$162,700
18058	Transportation Studies Related to Secondary Plans	\$596,700	-	-	\$596,700
18059	Victoria Square Boulevard - Detailed Design	\$809,900	-	-	\$809,900
18060	2018 Engineering Salary Recovery	\$924,000	-	-	\$924,000
18061	Yorktech Drive Extension (Design)	\$931,800	-	-	\$931,800
18080	Internal Project Management	\$324,632	-	-	\$324,632
18327	Storm Water Management Temperature Monitoring	\$15,548	-	\$32,741	\$48,289
18338	Development Services Strategic Plan	\$19,502	-	-	\$19,502
TOTAL FUNDED CITY-WIDE HARD		\$12,695,629	-	\$1,649,841	\$14,345,470
TOTAL CAPITAL FUND TRANSFERS		\$18,761,365	(\$34,636)	\$3,338,291	\$22,065,020

DEVELOPMENT CHARGES RESERVE**SCHEDULE D****Summary of Investments**

Balances by Category as at December 31, 2018

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
NO INVESTMENTS						
				Internal Borrowing		(\$669,919)
				Bank Interest/Other		\$633,320
				TOTAL DCA INTEREST		(\$36,599)

DEVELOPMENT CHARGES RESERVE**SCHEDULE E****Credit Obligation Summary**

Balances by Category as at December 31, 2018

	BALANCE AT JANUARY 1 2018	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2018
AREA-SPECIFIC RESERVES				
AREA 5 - ARMADALE				
Armadale Developers' Group	\$171,719	-	-	\$171,719
AREAS 9, 42B.6, 42B.8				
Markham Avenue 7 Developers Group	\$2,339,148	-	-	\$2,339,148
AREAS 9, 42B.6, 42B.8				
North Markham Avenue 7 Developers Group	\$3,434,788	-	-	\$3,434,788
AREA 9 - PD 1-7				
1820266 Ontario Inc & UDC Corp.	\$651,212	-	-	\$651,212
AREA 23 - Mount Joy				
Wismer Commons Developers Group Inc.	-	\$816,354	-	\$816,354
AREA 42A-1 HELEN AVENUE				
Abidien Inc.	-	\$659,073	\$315,700	\$343,373
AREA 42B.6 - MARKHAM CENTRE S. HWY 7				
1826918 Ontario Ltd.	\$526,893	-	-	\$526,893
AREA 45A - WISMER				
Wismer Commons Developers Group Inc.	\$232,500	\$852,833	\$1,085,333	-
CITY WIDE HARD RESERVES				
Angus Glen Village Limited	\$149,307	-	-	\$149,307
Wismer Commons Developers Group Inc.	-	\$2,063,899	\$2,063,899	-
TOTAL CREDIT OBLIGATIONS	\$7,505,567	\$4,392,159	\$3,464,932	\$8,432,794

DEVELOPMENT CHARGES RESERVE

Statement of Change in Year-End Balances

Balances by Category as at December 31, 2018

SCHEDULE F

	2016	2017	2018	% CHANGE 2016 - 2018
CITY-WIDE SOFT SERVICES				
ADMINISTRATION	(\$10,754,830)	(\$11,813,417)	(\$11,032,652)	
FIRE	(\$440,774)	\$683,394	\$2,064,279	
LIBRARY	(\$2,261,716)	(\$3,070,427)	(\$385,372)	
PARKLAND	\$40,806,343	\$34,269,984	\$39,628,611	
RECREATION	(\$72,535,591)	(\$70,386,944)	(\$59,213,788)	
PUBLIC WORKS	\$13,948,097	\$14,260,999	\$15,333,890	
PARKING	\$81,027	\$107,961	\$163,273	
WASTE MANAGEMENT	-	-	\$221,401	
CITY-WIDE SOFT SERVICES	(\$31,157,444)	(\$35,948,450)	(\$13,220,358)	58%
CTIY WIDE HARD SERVICES	\$40,860,694	\$37,787,651	\$53,416,339	31%
AREA SPECIFIC CHARGES	\$5,077,270	\$7,494,104	\$6,982,936	38%
TOTAL DEVELOPMENT CHARGE RESERVE	\$14,780,520	\$9,333,305	\$47,178,917	219%