

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2020

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION	(\$12,482,889)	-	\$676,388	(\$11,806,501)	-	(\$11,806,501)
FIRE	\$3,130,407	-	\$937,460	\$4,067,867	-	\$4,067,867
LIBRARY	\$1,509,956	-	\$2,538,886	\$4,048,842	-	\$4,048,842
PARKLAND	\$36,360,941	-	\$6,199,081	\$42,560,022	(\$16,634,131)	\$25,925,891
RECREATION	(\$59,874,289)	-	\$9,255,764	(\$50,618,525)	-	(\$50,618,525)
PUBLIC WORKS	\$5,027,269	-	\$802,887	\$5,830,156	(\$8,206,567)	(\$2,376,411)
PARKING	\$218,528	-	\$41,200	\$259,728	-	\$259,728
WASTE MANAGEMENT	\$231,737	-	\$251,963	\$483,700	-	\$483,700
TOTAL CITY WIDE SOFT SERVICES	(\$25,878,340)	-	\$20,703,629	(\$5,174,711)	(\$24,840,698)	(\$30,015,409)
CITY WIDE HARD SERVICES	\$65,180,385	\$10,079,052	\$1,111,935	\$76,371,372	(\$32,276,484)	\$44,094,888
AREA SPECIFIC CHARGES	\$7,457,766	\$8,292	-	\$7,466,058	-	\$7,466,058
TOTAL DEVELOPMENT CHARGE RESERVE	\$46,759,811	\$10,087,344	\$21,815,564	\$78,662,719	(\$57,117,182)	\$21,545,537

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
Balances by Category as at December 31, 2020

SCHEDULE B

	BALANCE AT JANUARY 1 2020	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL PROJECTS	TRANSFER FROM CAPITAL PROJECTS ¹	BALANCE AT DECEMBER 31 2020	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31 2020
ADMINISTRATION	(\$12,064,685)	\$704,272	(\$399,617)	(\$11,760,030)	(\$252,180)	\$205,709	(\$11,806,501)	-	(\$11,806,501)
FIRE	\$3,055,595	\$955,122	\$57,150	\$4,067,867	-	-	\$4,067,867	-	\$4,067,867
LIBRARY	\$1,738,983	\$2,418,054	(\$44,115)	\$4,112,922	(\$64,080)	-	\$4,048,842	-	\$4,048,842
PARKLAND	\$38,239,021	\$5,904,044	\$816,523	\$44,959,588	(\$7,072,275)	\$4,672,709	\$42,560,022	(\$16,634,131)	\$25,925,891
RECREATION	(\$57,764,102)	\$8,815,253	(\$1,739,502)	(\$50,688,351)	-	\$69,826	(\$50,618,525)	-	(\$50,618,525)
PUBLIC WORKS	\$3,294,675	\$801,050	\$88,441	\$4,184,166	(\$7,939,087)	\$9,585,077	\$5,830,156	(\$8,206,567)	(\$2,376,411)
PARKING	\$213,082	\$41,902	\$4,744	\$259,728	-	-	\$259,728	-	\$259,728
WASTE MANAGEMENT	\$341,645	\$239,970	\$2,085	\$583,700	(\$100,000)	-	\$483,700	-	\$483,700
TOTAL CITY WIDE SOFT SERVICES	(\$22,945,786)	\$19,879,667	(\$1,214,291)	(\$4,280,410)	(\$15,427,622)	\$14,533,321	(\$5,174,711)	(\$24,840,698)	(\$30,015,409)
CTIY WIDE HARD SERVICES	\$60,034,173	\$18,158,159	\$1,207,262	\$79,399,594	(\$10,319,727)	\$7,291,505	\$76,371,372	(\$32,276,484)	\$44,094,888
AREA SPECIFIC CHARGES	\$6,474,098	\$862,895	\$129,065	\$7,466,058	-	-	\$7,466,058	-	\$7,466,058
TOTAL	\$43,562,485	\$38,900,721	\$122,036	\$82,585,242	(\$25,747,349)	\$21,824,826	\$78,662,719	(\$57,117,182)	\$21,545,537

Note:

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

DEVELOPMENT CHARGES RESERVE
Capital Fund Transfers Addendum - Total Project Funding
Balances by Category as at December 31, 2020

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	CITY WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING ¹	OTHER PROJECT FUNDING ²	2020 PROJECT FUNDING
7352	Design Capital Contingency	\$37,344	-	-	\$37,344
13011	Kirkham Drive Park Phase 2 Construction	\$309,434	-	-	\$309,434
16170	Growth Related Park Improvements	\$25,000	-	(\$58)	\$24,942
17017	Cornell Community Park - Phase 1 of 3 Construction	\$6,694	-	-	\$6,694
19288	Design and Construction of Workyard	\$7,000,000	\$189,401	-	\$7,189,401
20016	Consultant Studies	\$82,800	-	\$9,200	\$92,000
20019	Housing Summit	\$18,000	-	\$2,000	\$20,000
20022	York Region Employment Survey	\$35,100	-	\$3,900	\$39,000
20024	Box Grove Community Park - Construction	\$1,900,000	-	\$679,990	\$2,579,990
20025	Cornell Community Park - Construction	\$800,000	-	\$984,010	\$1,784,010
20026	Cornell Parkette - Design & Construction	\$361,260	-	\$40,140	\$401,400
20027	Leitchcroft Building - Construction	\$642,060	-	\$71,340	\$713,400
20028	Leitchcroft Townhouse Park - Design & Construction	\$411,995	-	\$45,777	\$457,772
20029	Wismer McCowan Woodlot Park - Design & Construction	\$100,000	-	\$96,228	\$196,228
20030	York Downs Park - Design & Construction	\$593,421	-	\$65,936	\$659,357
20062	Bill 108 - Community Benefits Charge By-law	\$116,280	\$12,920	-	\$129,200
20063	Internal Project Management	\$162,000	-	\$766,800	\$928,800
20178	Markham Centre Library - Phase 1 of 2	\$64,080	\$7,120	-	\$71,200
20187	Incremental Growth Related Winter Maintenance Vehicles	\$450,000	-	-	\$450,000
20219	Corporate Fleet Growth - Non-Fleet	\$10,200	-	-	\$10,200
20225	New Fleet - Parks	\$98,900	-	-	\$98,900
20226	New Fleet - Roads	\$289,887	-	-	\$289,887
20231	Growth Related Parks Improvements	\$394,920	\$43,880	-	\$438,800
20253	Incremental Growth Related Waste Management Vehicles	\$100,000	-	-	\$100,000
20291	Construction of Reesor Park Tennis Bubbles	\$240,300	\$26,700	-	\$267,000
20294	Seasonal Tennis Bubble - Site Servicing	\$45,000	\$5,000	-	\$50,000
20295	Seasonal Tennis Bubble - Clubhouse Winterization and Fire Proofing	\$243,000	\$27,000	-	\$270,000
20296	Seasonal Tennis Bubble - Fire Access Route	\$166,500	\$18,500	-	\$185,000
20297	Seasonal Tennis Bubble - Consultant Costs	\$110,700	\$12,300	-	\$123,000
20298	Seasonal Tennis Bubble - Tree Removal, Stumping and Replanting	\$37,170	\$4,130	-	\$41,300
20305	Blodwen Davies Park Soil and Grading Works	\$427,707	-	\$47,523	\$475,230
21019	Berczy Beckett Park (Cherna Ave.) - Design & Construction	\$53,820	-	-	\$53,820
21022	Green Lane Park - Design and Construction	\$43,200	-	-	\$43,200
21023	Yonge and Grandview Park - Design and Construction	\$50,850	-	-	\$50,850
TOTAL FUNDED CITY-WIDE SOFT		\$15,427,622	\$346,951	\$2,812,786	\$18,587,359

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	2020 PROJECT FUNDING
13881	Engineering Capital Contingency	\$1,590	-	-	\$1,590
14056	Rodick Extension - Phase 2 of 3 - Miller to 14th	\$529,026	-	-	\$529,026
14477	Class EA Study-Pumping Station Improvements	\$378,335	-	-	\$378,335
15062	Multi-Use Pathways 2015 - Phase 2 of 4	\$18,491	-	\$58,604	\$77,095
17037	404 North Collector Roads (EA)	\$13,315	-	-	\$13,315
18049	Rouge Valley Trail Multi-Use Pathway (Phase 4 of 5)	\$117,113	\$63,061	-	\$180,173
19023	Secondary Plans	\$446,389	-	-	\$446,389
19033	Elgin Mills Road Environmental Conditions Study	\$95,820	-	-	\$95,820
19035	Hwy 404 Midblock Crossing, N of 16th Ave & Cachet Woods	\$200,000	-	-	\$200,000
19037	John Street Multi-Use Pathway (MUP) (Construction)	\$100,000	-	-	\$100,000
19047	Stormwater Thermal Cooling Pilot Project	\$15,548	-	\$32,741	\$48,289
19262	Markham Centre Trails – Design (Phase 1 of 4)	\$17,752	-	\$9,559	\$27,311
20021	Planning & Design Growth Related Recovery	\$669,300	-	-	\$669,300
20031	404 North District Water Supply (PD7) - EA	\$467,800	-	-	\$467,800
20032	Active Transportation Awareness Program	\$61,880	\$33,320	-	\$95,200
20033	Denison Street Extension Environmental Assessment	\$560,700	-	-	\$560,700
20034	Downstream Improvements Program (Construction)	\$875,420	-	\$471,380	\$1,346,800
20035	Downstream Improvements Program (Design)	\$225,615	-	\$121,485	\$347,100
20038	Markham Centre Trails - Phase 1 (Construction)	\$665,723	-	\$358,466	\$1,024,189
20039	Markham Centre Trails - Phase 2 (Design)	\$163,085	-	\$87,815	\$250,900
20041	Pedestrian Accessibility Improvements Program-Phase 6 of 7	\$288,815	\$155,516	-	\$444,331
20042	Rouge Valley Trail (Kennedy Road North) – Design	\$72,505	\$48,987	-	\$121,492
20043	Servicing & Environmental Study- Markville Secondary Plan	\$483,700	-	-	\$483,700
20045	Sidewalk Program (Design)	\$485,500	-	-	\$485,500
20046	Smart Commute Markham-Richmond Hill	\$76,300	-	-	\$76,300
20047	Growth Related Recovery	\$713,400	-	-	\$713,400
20048	Streetlight Program (Construction)	\$833,200	-	-	\$833,200
20049	Streetlighting Program (Design)	\$190,365	-	-	\$190,365
20051	Traffic Operational Improvements	\$4,940	-	\$91,560	\$96,500
20052	Transportation Study – Markville Secondary Plan	\$250,900	-	-	\$250,900
20063	Internal Project Management	\$766,800	-	\$162,000	\$928,800
21029	Markham Centre Trail Phase 1B Construction	\$530,400	-	-	\$530,400
TOTAL FUNDED CITY-WIDE HARD		\$10,319,727	\$300,883	\$1,393,610	\$12,014,220

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

Balances by Category as at December 31, 2020

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
Internal Borrowing Interest						(\$195,589)
Bank Interest/Other						\$317,625
TOTAL DCA INTEREST						\$122,036

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

Balances by Category as at December 31, 2020

	BALANCE AT JANUARY 1 2020	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2020
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.	\$343,373	-	-	\$343,373
AREA 42B.6 - MARKHAM CENTRE S. HWY 7				
1826918 Ontario Ltd.	\$526,893	-	-	\$526,893
AREA 43 -				
Cornell CSA Group Limited		\$3,629,890	\$3,379,890	\$250,000
AREA 45A - WISMER				
Wismer Commons Developers Group Inc.	-	-	-	-
AREA 46 - CATHEDRAL				
Woodbine Cachet West Inc.	\$109,150	-	-	\$109,150
CITY WIDE HARD RESERVES				
Angus Glen Village Limited	\$149,307	-	-	\$149,307
Forest Bay Homes Ltd.	1,294,393			\$1,294,393
Angus Glen Development (2003) Ltd.		\$1,490,004	\$1,490,004	-
Forest Bay Homes Ltd.	-	\$2,278,117	\$2,134,367	\$143,750
TOTAL CREDIT OBLIGATIONS	\$9,836,337	\$7,398,011	\$7,004,261	\$10,230,087

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balances
Balances by Category as at December 31, 2020

SCHEDULE F

	2018	2019	2020	% CHANGE 2018 - 2020
CITY-WIDE SOFT SERVICES				
ADMINISTRATION	(\$11,032,652)	(\$12,064,685)	(\$11,806,501)	
FIRE	\$2,064,279	\$3,055,595	\$4,067,867	
LIBRARY	(\$385,372)	\$1,738,982	\$4,048,842	
PARKLAND	\$39,628,611	\$38,239,022	\$42,560,022	
RECREATION	(\$59,213,788)	(\$57,764,104)	(\$50,618,525)	
PUBLIC WORKS	\$15,333,890	\$3,294,676	\$5,830,156	
PARKING	\$163,273	\$213,083	\$259,728	
WASTE MANAGEMENT	221,401	\$341,645	\$483,700	
CITY-WIDE SOFT SERVICES	(\$13,220,358)	(\$22,945,786)	(\$5,174,711)	61%
CTIY WIDE HARD SERVICES	\$53,416,339	\$60,034,173	\$76,371,372	43%
AREA SPECIFIC CHARGES	\$6,982,936	\$6,474,098	\$7,466,058	7%
TOTAL DEVELOPMENT CHARGE RESERVE	\$47,178,917	\$43,562,485	\$78,662,719	67%