

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2021

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION	(\$12,950,836)	-	\$523,017	(\$12,427,819)	-	(\$12,427,819)
FIRE	\$5,046,167	-	\$724,891	\$5,771,058	-	\$5,771,058
LIBRARY	\$5,506,440	-	\$1,963,194	\$7,469,634	-	\$7,469,634
PARKLAND	\$32,217,012	-	\$4,793,440	\$37,010,452	(\$12,709,015)	\$24,301,437
RECREATION	(\$46,922,319)	-	\$7,157,021	(\$39,765,298)	-	(\$39,765,298)
PUBLIC WORKS	(\$2,326,117)	-	\$620,832	(\$1,705,285)	-	(\$1,705,285)
PARKING	\$304,071	-	\$31,858	\$335,929	-	\$335,929
WASTE MANAGEMENT	\$539,800	-	\$194,831	\$734,631	-	\$734,631
TOTAL CITY WIDE SOFT SERVICES	(\$18,585,782)	-	\$16,009,084	(\$2,576,698)	(\$12,709,015)	(\$15,285,713)
CITY WIDE HARD SERVICES	\$97,372,586	\$8,559,516	\$300,919	\$106,233,021	(\$28,359,926)	\$77,873,095
AREA SPECIFIC CHARGES	\$7,562,729	\$158,477	-	\$7,721,206	-	\$7,721,206
TOTAL DEVELOPMENT CHARGE RESERVE	\$86,349,533	\$8,717,993	\$16,310,003	\$111,377,529	(\$41,068,941)	\$70,308,588

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
Balances by Category as at December 31, 2021

SCHEDULE B

	BALANCE AT JANUARY 1 2021	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL PROJECTS	TRANSFER FROM CAPITAL PROJECTS ¹	BALANCE AT DECEMBER 31 2021	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31 2021
ADMINISTRATION	(\$11,806,501)	\$1,262,449	(\$332,759)	(\$10,876,811)	(\$1,823,541)	\$272,533	(\$12,427,819)	-	(\$12,427,819)
FIRE	\$4,067,867	\$1,635,710	\$67,481	\$5,771,058	-	-	\$5,771,058	-	\$5,771,058
LIBRARY	\$4,048,842	\$3,513,013	\$382	\$7,562,237	(\$92,603)	-	\$7,469,634	-	\$7,469,634
PARKLAND	\$42,560,022	\$8,577,561	\$639,725	\$51,777,308	(\$16,630,354)	\$1,863,498	\$37,010,452	(\$12,709,015)	\$24,301,437
RECREATION	(\$50,618,525)	\$12,807,042	(\$1,424,937)	(\$39,236,420)	(\$528,878)	-	(\$39,765,298)	-	(\$39,765,298)
PUBLIC WORKS	\$5,830,156	\$1,308,691	(\$7,502)	\$7,131,345	(\$8,852,844)	\$16,214	(\$1,705,285)	-	(\$1,705,285)
PARKING	\$259,728	\$71,484	\$4,717	\$335,929	-	-	\$335,929	-	\$335,929
WASTE MANAGEMENT	\$483,700	\$348,637	\$4,294	\$836,631	(\$102,000)	-	\$734,631	-	\$734,631
TOTAL CITY WIDE SOFT SERVICES	(\$5,174,711)	\$29,524,587	(\$1,048,599)	\$23,301,277	(28,030,220)	\$2,152,245	(\$2,576,698)	(\$12,709,015)	(\$15,285,713)
CTIY WIDE HARD SERVICES	\$76,371,372	\$40,997,062	\$1,377,285	\$118,745,719	(\$16,655,799)	\$4,143,101	\$106,233,021	(\$28,359,926)	\$77,873,095
AREA SPECIFIC CHARGES	\$7,466,058	\$160,580	\$94,568	\$7,721,206	-	-	\$7,721,206	-	\$7,721,206
TOTAL	\$78,662,719	\$70,682,229	\$423,254	\$149,768,202	(\$44,686,019)	\$6,295,346	\$111,377,529	(\$41,068,941)	\$70,308,588

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, 2021

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	CITY WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING¹	OTHER PROJECT FUNDING²	2021 PROJECT FUNDING
13852	Southeast Community Centre and Library - Design Development	\$196	-	\$22	\$218
16021	Box Grove Rizal Avenue Neighbourhood Park - Construction	\$10,894	\$4,308	(\$3,099)	\$12,103
16033	Markham Centre Rouge Valley Drive West N. P. - Design	\$18,560	-	\$2,062	\$20,622
16170	Growth Related Park Improvements	\$100,000	-	-	\$100,000
17013	Swan Lake Park South Williamson - Design & Constr.	\$2,958	-	\$329	\$3,287
18033	Markham Centre Riverwalk Urban Park - Design & Const	\$390,245	-	(\$17,751)	\$372,494
18034	Wismer Park Pavilion & Washrooms - Design & Const.	\$50,000	-	-	\$50,000
19021	OLT - Growth Related Hearings	\$573,467	-	-	\$573,467
19023	Secondary Plans	\$30,863	-	-	\$30,863
19026	Cornell Centre NP and Woodlot -Construction	\$30,676	-	\$3,408	\$34,085
19288	Design and Construction of Worksyard	\$8,206,567	-	\$7,522	\$8,214,089
20024	Box Grove Community Park - Construction	\$5,520,987	-	\$144,565	\$5,665,552
20025	Cornell Community Park - Construction	\$5,560,266	\$6,696	-	\$5,566,962
20029	Wismer McCowan Woodlot Park - Design & Construction	\$766,051	-	-	\$766,051
20063	Internal Project Management	\$10	-	-	\$10
20291	Construction of Reesor Park Tennis Bubbles	\$203,670	\$22,630	\$111,936	\$338,236
21009	Consultant Studies	\$182,153	-	\$20,239	\$202,392
21012	Housing Strategy - Inclusionary Zoning	\$45,810	-	\$5,090	\$50,900
21013	Langstaff Master Plan and Secondary Plan Review	\$457,920	-	\$50,880	\$508,800
21014	Markham Centre Community Energy Plan	\$143,576	-	\$15,953	\$159,528
21015	Parkland Study Update	\$96,713	-	\$10,746	\$107,459
21018	Yonge Corridor Secondary Plan	\$183,150	-	\$20,350	\$203,500
21019	Berczy Beckett Park (Cherna Ave.) - Design & Construction	\$293,021	-	\$32,558	\$325,579
21020	Blodwen Davies Park - Construction	\$1,611,090	-	\$84,193	\$1,695,283
21021	Celebration Park - Construction	\$524,648	-	\$852,402	\$1,377,049
21022	Green Lane Park - Design and Construction	\$483,210	-	\$53,690	\$536,900
21023	Yonge and Grandview Park - Design and Construction	\$560,412	-	\$88,350	\$648,762
21045	Development Charges Background Study	\$109,890	\$12,210	-	\$122,100
21046	Internal Project Management	\$164,600	-	-	\$164,600
21050	Cornell C.C. Parking Garage - Construction	\$621,481	-	\$993,299	\$1,614,780
21110	Incremental Growth Related Winter Maintenance Vehicles	\$459,000	-	-	\$459,000
21136	Corporate Fleet Growth - Non-Fleet	\$10,200	-	-	\$10,200
21142	New Fleet - Parks	\$45,800	-	-	\$45,800
21144	Growth Related Park Improvements	\$430,470	\$47,830	-	\$478,300
21166	Incremental Growth Related Waste Management Vehicles	\$102,000	-	-	\$102,000
22172	New Fleet - Asset Management	\$39,667	-	-	\$39,667
TOTAL FUNDED CITY-WIDE SOFT		\$28,030,220	\$93,675	\$2,476,744	\$30,600,639

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	2021 PROJECT FUNDING
13881	Engineering Capital Contingency	\$30,410	-	-	\$30,410
18059	Victoria Square Boulevard - Detailed Design	\$461,276	-	-	\$461,276
19021	OLT - Growth Related Hearings	\$375,425	-	\$63,719	\$439,144
19023	Secondary Plans	\$730,464	-	\$3,336	\$733,800
19035	Hwy 404 Midblock Crossing, N of 16th Ave & Cachet Woods	\$3,000,000	-	-	\$3,000,000
19037	John Street Multi-Use Pathway (MUP) (Construction)	\$75,000	-	-	\$75,000
19041	Markham Centre Trails EA for Areas 1, 2, and 4	\$30,540	-	\$16,445	\$46,985
19042	Miller Pond Site Preparation and Property	\$200,000	-	-	\$200,000
19048	Streetlight Program (Construction)	\$275,000	-	-	\$275,000
19257	Consulting Engineering Services for Hwy 404 North Sec Plan Ward 2	\$485,210	-	-	\$485,210
20044	Sidewalk Program (Construction)	\$1,637,200	-	-	\$1,637,200
21016	Planning & Design Growth Related Recovery	\$786,300	-	-	\$786,300
21024	Copper Creek Drive Reconfiguration (Road Diet)	\$163,752	-	-	\$163,752
21025	Cycling & Pedestrian Advisory Committee (CPAC)	\$18,135	\$9,765	-	\$27,900
21026	Engineering Growth Related Recovery	\$713,700	-	-	\$713,700
21027	Installation of Way Finding Signs at Rouge Valley Trail	\$129,285	\$69,615	-	\$198,900
21028	LPAT Transportation Peer Review	\$374,800	-	-	\$374,800
21030	Markham Cycles & Active Transportation Awareness Program	\$10,920	\$5,880	-	\$16,800
21031	Markham Cycling Day	\$7,280	\$3,920	\$9,000	\$20,200
21032	New Traffic Signals (Design)	\$64,200	-	-	\$64,200
21033	Secondary Plan Transportation Studies for Langstaff Gateway	\$627,300	-	-	\$627,300
21034	Secondary Plan Transportation Studies for Yonge Corridor	\$627,300	-	-	\$627,300
21035	Servicing & SWM Study for the Highway 404 N. Sec. Plan	\$374,800	-	-	\$374,800
21036	Servicing & SWM Study for Yonge Corridor Sec. Plan	\$560,700	-	-	\$560,700
21037	Servicing and SWM Study for Langstaff Secondary Plan	\$560,700	-	-	\$560,700
21038	Sidewalk Program (Design)	\$554,200	-	-	\$554,200
21039	Smart Commute Markham-Richmond Hill	\$76,300	-	-	\$76,300
21040	Streetlight Program (Construction)	\$541,600	-	-	\$541,600
21041	Various walking & cycling initiatives	\$32,760	\$17,640	-	\$50,400
21042	Hwy 404 Collector Road (Design)	\$50,000	\$0	-	\$50,000
21046	Internal Project Management	\$779,100	-	-	\$779,100
21157	Erosion Restoration Program	\$584,300	-	\$344,500	\$928,800
21181	Elgin Mills -Victoria Sq. Blvd to McCowan Road (Design)	\$50,000	-	-	\$50,000
21182	2022 Development Charges Background Study Update	\$290,800	-	-	\$290,800
21183	City Wide Water and Wastewater Servicing Update	\$498,704	-	-	\$498,704
21213	Victoria Square Boulevard – Phase 1 Utility Relocation	\$878,338	-	-	\$878,338
TOTAL FUNDED CITY-WIDE HARD		\$16,655,799	\$106,820	\$436,999	\$17,199,618

DEVELOPMENT CHARGES RESERVE

SCHEDULE D

Summary of Investments

Balances by Category as at December 31, 2021

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
				Internal Borrowing Interest		\$0
				Bank Interest/Other		\$423,254
				TOTAL DCA INTEREST		\$423,254

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

Balances by Category as at December 31, 2021

	BALANCE AT JANUARY 1 2021	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2021
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	-	\$1,273,214	\$1,065,934
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	\$250,000	-	\$150,000	\$100,000
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
Forest Bay Homes Ltd.	143,750	-	-	\$143,750
TOTAL CREDIT OBLIGATIONS	\$10,230,087	\$0	\$1,423,214	\$8,806,873

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balances
Balances by Category as at December 31, 2021

SCHEDULE F

	2019	2020	2021	% CHANGE 2019 - 2021
CITY-WIDE SOFT SERVICES				
ADMINISTRATION	(\$12,064,685)	(\$11,806,501)	(\$12,427,819)	
FIRE	\$3,055,595	\$4,067,867	\$5,771,058	
LIBRARY	\$1,738,982	\$4,048,842	\$7,469,634	
PARKLAND	\$38,239,022	\$42,560,022	\$37,010,452	
RECREATION	(\$57,764,104)	(\$50,618,525)	(\$39,765,298)	
PUBLIC WORKS	\$3,294,676	\$5,830,156	(\$1,705,285)	
PARKING	\$213,083	\$259,728	\$335,929	
WASTE MANAGEMENT	341,645	\$483,700	\$734,631	
CITY-WIDE SOFT SERVICES	(\$22,945,786)	(\$5,174,711)	(\$2,576,698)	89%
CTIY WIDE HARD SERVICES	\$60,034,173	\$76,371,372	\$106,233,021	77%
AREA SPECIFIC CHARGES	\$6,474,098	\$7,466,058	\$7,721,206	19%
TOTAL DEVELOPMENT CHARGE RESERVE	\$43,562,485	\$78,662,719	\$111,377,529	156%