

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2022

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION	(\$14,045,413)	-	\$433,846	(\$13,611,567)	-	(\$13,611,567)
FIRE	\$4,983,527	-	\$601,302	\$5,584,829	(8,170,826.00)	(\$2,585,997)
LIBRARY	\$7,536,546	-	\$1,628,482	\$9,165,028	-	\$9,165,028
PARKLAND	\$30,429,603	-	\$3,976,189	\$34,405,792	(\$12,969,129)	\$21,436,663
RECREATION	(\$41,292,408)	-	\$5,936,794	(\$35,355,614)	-	(\$35,355,614)
PUBLIC WORKS	(\$3,867,754)	-	\$514,984	(\$3,352,770)	-	(\$3,352,770)
PARKING	\$136,063	-	\$26,426	\$162,489	-	\$162,489
WASTE MANAGEMENT	\$644,094	-	\$161,613	\$805,707	-	\$805,707
TOTAL CITY WIDE SOFT SERVICES	(\$15,475,742)	-	\$13,279,636	(\$2,196,106)	(\$21,139,955)	(\$23,336,061)
CITY WIDE HARD SERVICES	\$107,583,642	\$1,756,791	\$186,987	\$109,527,420	(\$27,688,274)	\$81,839,146
AREA SPECIFIC CHARGES	\$5,640,043	\$1,520	-	\$5,641,563	-	\$5,641,563
TOTAL DEVELOPMENT CHARGE RESERVE	\$97,747,943	\$1,758,311	\$13,466,623	\$112,972,877	(\$48,828,229)	\$64,144,648

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
Balances by Category as at December 31, 2022

SCHEDULE B

	BALANCE AT JANUARY 1 2022	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL PROJECTS	TRANSFER FROM CAPITAL PROJECTS ¹	BALANCE AT DECEMBER 31 2022	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31 2022
ADMINISTRATION	(\$12,427,819)	\$682,802	(\$549,969)	(\$12,294,986)	(\$2,137,243)	\$820,662	(\$13,611,567)	-	(\$13,611,567)
FIRE	\$5,771,058	\$804,618	\$157,904	\$6,733,580	(\$1,148,751)	-	\$5,584,829	(8,170,826.00)	(\$2,585,997)
LIBRARY	\$7,469,634	\$1,504,228	\$173,922	\$9,147,784	-	\$17,244	\$9,165,028	-	\$9,165,028
PARKLAND	\$37,010,452	\$4,145,507	\$980,303	\$42,136,262	(\$8,948,382)	\$1,217,912	\$34,405,792	(\$12,969,129)	\$21,436,663
RECREATION	(\$39,765,298)	\$6,390,726	(\$1,681,611)	(\$35,056,183)	(\$452,600)	\$153,169	(\$35,355,614)	-	(\$35,355,614)
PUBLIC WORKS	(\$1,705,285)	\$682,416	(\$245,840)	(\$1,268,709)	(\$2,089,275)	\$5,214	(\$3,352,770)	-	(\$3,352,770)
PARKING	\$335,929	\$26,197	\$4,145	\$366,271	(\$203,782)	-	\$162,489	-	\$162,489
WASTE MANAGEMENT	\$734,631	\$156,710	\$18,366	\$909,707	(\$104,000)	-	\$805,707	-	\$805,707
TOTAL CITY WIDE SOFT SERVICES	(\$2,576,698)	\$14,393,204	(\$1,142,780)	\$10,673,726	(15,084,033)	\$2,214,201	(\$2,196,106)	(\$21,139,955)	(\$23,336,061)
CTIY WIDE HARD SERVICES	\$106,233,021	\$16,792,423	\$3,264,973	\$126,290,417	(\$17,685,665)	\$922,668	\$109,527,420	(\$27,688,274)	\$81,839,146
AREA SPECIFIC CHARGES	\$7,721,207	(\$2,276,827)	\$88,034	\$5,532,414	-	\$109,149	\$5,641,563	-	\$5,641,563
TOTAL	\$111,377,530	\$28,908,800	\$2,210,227	\$142,496,557	(\$32,769,698)	\$3,246,018	\$112,972,877	(\$48,828,229)	\$64,144,648

Note:

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

DEVELOPMENT CHARGES RESERVE

SCHEDULE C

Capital Fund Transfers Addendum - Total Project Funding

Balances by Category as at December 31, 2022

PROJECT	PROJECT DESCRIPTION	CITY WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING¹	OTHER PROJECT FUNDING²	2022 PROJECT FUNDING
7352	Design Capital Contingency	\$28,577	-	-	\$28,577
14464	Design Warranties	\$110,250	-	\$12,250	\$122,500
16170	Growth Related Park Improvements	\$283,409	-	-	\$283,409
17012	Markham Centre Rouge Valley Drive West - Construction	\$1,040,703	-	(\$10,366)	\$1,030,337
18026	Markham Centre Secondary Plan Study	\$24,677	-	\$2,742	\$27,419
18033	Markham Centre Riverwalk Urban Park - Design & Construction	\$758,309	-	\$27,017	\$785,326
18034	Wismer Park Pavilion & Washrooms - Design & Construction	\$976,679	-	\$108,520	\$1,085,199
19023	Secondary Plans	\$22,797	-	\$2,533	\$25,330
19288	Design and Construction of Worksyard	\$1,331,598	33,861	-	\$1,365,459
20025	Cornell Community Park - Construction	\$2,914,027	-	39,771	\$2,953,798
20231	Growth Related Parks Improvements	\$15,106	(2,344)	4,023	\$16,784
21021	Celebration Park - Construction	\$100,000	-	-	\$100,000
21023	Yonge and Grandview Park - Design and Construction	\$45,010	-	\$5,001	\$50,012
21144	Growth Related Park Improvements	\$154,135	\$17,126	-	\$171,261
22008	Consultant Studies	\$64,100	-	7,100	\$71,200
22012	Markham Centre Civic Square Study	\$135,960	-	15,140	\$151,100
22013	MiX Innovation District Secondary Plan (Employment)	\$352,580	-	39,220	\$391,800
22014	Yonge Corridor Secondary Plan Ph 2 of 2	\$274,770	-	30,530	\$305,300
22017	York Region Employment Survey	\$36,000	-	\$4,000	\$40,000
22018	Markham Centre-Rougeside Promenade Parks - Construction	\$241,120	-	434,816	\$675,936
22019	Paddock Park - Off Leash Area - Design & Phase 1 Construction	\$354,310	-	39,390	\$393,700
22020	Victoria Square West Village - Design & Construction	\$813,320	-	90,380	\$903,700
22021	Villages of Fairtree East NP - Design	\$78,890	-	8,810	\$87,700
22022	Woodbine By-pass North Park - Design & Construction	\$955,050	-	106,150	\$1,061,200
22023	York Downs Park (Kennedy Rd. and Yorkton Blvd.) - D & C	\$50,000	-	136,250	\$186,250
22051	Parking Master Plan and Implementation Strategy	\$118,842	\$499,514	-	\$618,355
22052	OLT - Growth Related Hearings	\$973,506	-	-	\$973,506
22118	Indoor Public Space Study - Areas of Intensification	\$152,600	-	-	\$152,600
22147	Incremental Growth Related Winter Maintenance Vehicles	\$468,000	-	-	\$468,000
22167	Corporate Fleet Growth - Non-Fleet	\$10,200	-	-	\$10,200
22173	New Fleet - Parks	\$61,515	-	-	\$61,515
22174	New Fleet - Survey & Utility	\$41,700	-	-	\$41,700
22199	Incremental Growth Related Waste Management Vehicles	\$104,000	-	-	\$104,000
22303	160 Dudley Fire Station Feasibility Study	\$39,376	-	-	\$39,376
22329	Pan Am Parking Control	\$84,940	\$779,410	-	\$864,350
22330	Dudley Fire Station - Construction	\$100,000	-	-	\$100,000
22331	Dudley Fire Station - Furniture, Fixtures & Equipment	\$100,000	-	-	\$100,000

SCHEDULE C Cont'd

PROJECT	PROJECT DESCRIPTION	CITY WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING ¹	OTHER PROJECT FUNDING ²	2022 PROJECT FUNDING
22332	Dudley Fire Station - Design Consulting	\$513,375	-	-	\$513,375
22333	Dudley Fire Station - Permits	\$57,375	-	-	\$57,375
22334	Dudley Fire Station - Consulting	\$44,500	-	-	\$44,500
22335	Dudley Fire Station - Internal Recovery	\$194,125	-	-	\$194,125
22341	MFES Auxiliary Vehicles - Drago	\$100,000	-	-	\$100,000
22345	High Frequency Rail Project - Markham Station	\$43,698	-	\$35,207	\$78,905
22346	Property Acquisition - 7755 Bayview Ave	\$300,000	-	-	\$300,000
22407	Internal Project Management	\$340,603	-	-	\$340,603
23022	New Fleet - Parks - Pre Approval	\$11,200	-	-	\$11,200
23023	New Fleet - Roads	\$32,600	-	-	\$32,600
23024	Upfit of Fleet Services Mobile Van	\$30,500	-	-	\$30,500
TOTAL FUNDED CITY-WIDE SOFT		\$15,084,033	\$1,327,566	\$1,138,483	\$17,550,082

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

PROJECT	PROJECT DESCRIPTION	CITY WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2022 PROJECT FUNDING
18040	Active Transportation Master Plan	\$33,525	-	-	\$33,525
18059	Victoria Square Boulevard - Detailed Design	\$296,647	-	-	\$296,647
19035	Hwy 404 Midblock Crossing, North of 16th Ave & Cachet Woods	\$1,684,300	-	-	\$1,684,300
19037	John Street Multi-Use Pathway - Construction	\$1,700,000	(\$232,927)	\$990,497	\$2,457,570
19042	Miller Pond Site Preparation and Property	\$200,000	-	-	\$200,000
19048	Streetlight Program - Construction	\$500,000	-	-	\$500,000
19232	Erosion Restoration Program	\$8,928	-	\$4,807	\$13,735
20042	Rouge Valley Trail (Kennedy Road North) - Design	\$10,255	-	\$6,837	\$17,092
20045	Sidewalk Program - Design	\$12,822	-	-	\$12,822
21213	Victoria Square Boulevard - Phase 1 Utility Relocation	\$700,512	-	-	\$700,512
22024	Brownfield Policy Update	\$65,200	-	-	\$65,200
22025	MESP for FUA Employt. Block Secondary Plan	\$50,000	-	-	\$50,000
22026	North Markham Employment SP - Transportation	\$627,200	-	-	\$627,200
22027	Major Mackenzie & Denison GO Station Assessment	\$466,100	-	-	\$466,100
22028	Downstream Improvements Program - Construction	\$976,080	-	\$525,620	\$1,501,700
22029	Cedar Avenue Reconstruction	\$50,000	-	-	\$50,000
22030	Hwy 404 Mid-Block Crossing, North of 16th Avenue Utility Relocation	\$50,000	-	-	\$50,000
22031	Victoria Square Boulevard - Culvert Construction	\$2,207,420	-	-	\$2,207,420
22032	Markham Centre Trails - Phase 2 - Construction	\$309,981	\$153,269	\$23,400	\$486,651

SCHEDULE C Cont'd

PROJECT	PROJECT DESCRIPTION	CITY WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2022 PROJECT FUNDING
22033	Markham Centre Trails - Phase 3 - Detailed Design	\$303,471	\$163,505	-	\$466,976
22034	Rouge Valley Trail - Phase 4B - Detailed Design	\$213,393	\$114,950	-	\$328,342
22035	Rouge Valley Trail (Kennedy Road North) - Construction	\$354,094	\$196,906	-	\$551,000
22036	Markham Road MUP Cross-rides - Construction	\$177,829	\$77,810	\$17,898	\$273,536
22037	Markham Cycles & Active Transp. Awareness Program	\$10,945	\$5,855	-	\$16,800
22038	Markham Cycling Day	\$7,280	\$3,920	\$3,000	\$14,200
22039	Cycling & Pedestrian Advisory Committee	\$18,110	\$9,790	-	\$27,900
22040	Smart Commute Markham-Richmond Hill	\$75,000	-	-	\$75,000
22041	Various walking & cycling initiatives	\$83,300	\$44,900	\$5,000	\$133,200
22042	Sidewalk Program Construction	\$1,760,533	-	-	\$1,760,533
22043	Development of Road Safety Strategy	\$434,700	-	-	\$434,700
22044	Apple Creek Blvd. Traffic Operations & Safety Corridor	\$240,400	-	-	\$240,400
22045	Copper Creek Drive Pedestrian Cross-Overs	\$317,289	-	-	\$317,289
22047	New Traffic Signals - Construction	\$681,626	-	-	\$681,626
22049	Traffic Operational Improvements	\$39,216	-	\$17,784	\$57,000
22052	OLT - Growth Related Hearings	\$196,854	-	\$551,601	\$748,455
22215	Hwy 404 Ramp Extension at Major Mackenzie - EA Amendment	\$315,800	-	-	\$315,800
22338	Main St Unionville Reconstruction	\$50,000	\$795,000	\$1,150,773	\$1,995,773
22400	MESP for FUA Employmt. Block Secondary Plan	\$14,600	-	\$131,700	\$146,300
22401	Hwy 404 Ramp Ext. at Major Mack.	\$146,300	-	-	\$146,300
22402	Traffic Systems Engineer	\$139,200	-	-	\$139,200
22405	Planning & Design Staff Salary Recovery	\$849,934	-	-	\$849,934
22406	Engineering Staff Salary Recovery	\$699,760	-	-	\$699,760
22407	Internal Project Management	\$607,062	-	-	\$607,062
TOTAL FUNDED CITY-WIDE HARD		\$17,685,665	\$1,332,978	\$3,428,917	\$22,447,561

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

Balances by Category as at December 31, 2022

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
				Internal Borrowing Interest		\$0
				Bank Interest/Other		\$2,210,227
				TOTAL DCA INTEREST		\$2,210,227

DEVELOPMENT CHARGES RESERVE

SCHEDULE E

Credit Obligation Summary

Balances by Category as at December 31, 2022

	BALANCE AT JANUARY 1 2022	ADJUSTMENTS TO EXISTING CREDITS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2022
AREA-SPECIFIC RESERVES				
AREA 1B - YONGE STEELES CORRIDOR				
1691126 Ontario Inc. (Liberty Development)	\$2,518,058	-	-	\$2,518,058
AREA 5 - ARMADALE				
Armadale Developers' Group	\$171,719	-	-	\$171,719
AREAS 9, 42B.6, 42B.8				
Markham Avenue 7 Developers Group	\$1,065,934	\$9,692,514		\$10,758,448
AREAS 9, 42B.6, 42B.8				
North Markham Avenue 7 Developers Group	\$3,434,788	(\$100,794)	2,048,890	\$1,285,104
AREA 9 - PD 1-7				
North Markham Avenue 7 Developers Group	\$651,212	-	\$519,427	\$131,785
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	\$100,000	-	\$100,000	\$0
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	\$11,324,930	\$9,591,720	\$2,668,317	\$18,248,334

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balances
Balances by Category as at December 31, 2022

SCHEDULE F

	2020	2021	2022	% CHANGE 2020 - 2022
CITY-WIDE SOFT SERVICES				
ADMINISTRATION	(\$11,806,501)	(\$12,427,819)	(\$13,611,567)	
FIRE	\$4,067,867	\$5,771,058	\$5,584,829	
LIBRARY	\$4,048,842	\$7,469,634	\$9,165,028	
PARKS DEVELOPMENT	\$42,560,022	\$37,010,452	\$34,405,792	
RECREATION	(\$50,618,525)	(\$39,765,298)	(\$35,355,614)	
PUBLIC WORKS	\$5,830,156	(\$1,705,285)	(\$3,352,770)	
PARKING	\$259,728	\$335,929	\$162,489	
WASTE MANAGEMENT	483,700	\$734,631	\$805,707	
CITY-WIDE SOFT SERVICES	(\$5,174,711)	(\$2,576,698)	(\$2,196,106)	58%
CTIY WIDE HARD SERVICES	\$76,371,372	\$106,233,021	\$109,527,420	43%
AREA SPECIFIC CHARGES	\$7,466,058	\$7,721,207	\$5,641,563	-24%
TOTAL DEVELOPMENT CHARGE RESERVE	\$78,662,719	\$111,377,530	\$112,972,877	44%