

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2017

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION						
Growth Related Studies	(\$12,367,788)	\$0	\$554,370	(\$11,813,418)	\$0	(\$11,813,418)
FIRE						
Vehicles	(\$106,838)	\$0	(\$6,584)	(\$113,422)	\$0	(\$113,422)
Equipment	(\$764,031)	\$0	\$42,137	(\$721,894)	\$0	(\$721,894)
Buildings	(\$2,190,095)	\$0	\$663,664	(\$1,526,431)	\$0	(\$1,526,431)
Land	\$2,423,564	\$0	\$131,679	\$2,555,243	\$0	\$2,555,243
Furniture	\$474,095	\$0	\$15,802	\$489,897	\$0	\$489,897
LIBRARY						
Building	(\$13,359,721)	\$0	\$1,258,855	(\$12,100,866)	\$0	(\$12,100,866)
Land	\$7,383,795	\$0	(\$175,134)	\$7,208,661	\$0	\$7,208,661
Furniture	\$1,323,708	\$0	\$196,202	\$1,519,910	\$0	\$1,519,910
Collection	\$318,985	\$0	(\$17,118)	\$301,867	\$0	\$301,867
PARKLAND						
Equipment	(\$5,743,892)	\$0	\$4,063,626	(\$1,680,266)	\$0	(\$1,680,266)
Buildings	\$9,235,367	\$0	\$52,672	\$9,288,039	\$0	\$9,288,039
Land	\$1,274,142	\$0	(\$110,611)	\$1,163,531	\$0	\$1,163,531
Development	\$25,543,451	\$0	(\$44,771)	\$25,498,680	(\$13,937,287)	\$11,561,393
RECREATION						
Equipment	(\$6,221,254)	\$0	\$4,985,382	(\$1,235,872)	\$0	(\$1,235,872)
Land	(\$8,499,843)	\$0	\$961,260	(\$7,538,583)	\$0	(\$7,538,583)
Facilities	(\$61,530,847)	\$0	(\$81,641)	(\$61,612,488)	\$0	(\$61,612,488)
PUBLIC WORKS						
Equipment	\$48,892	\$0	\$525,401	\$574,293	\$0	\$574,293
Land	\$6,551,252	\$0	(\$27,653)	\$6,523,599	\$0	\$6,523,599
Facilities	\$8,840,254	\$0	\$81,641	\$8,921,895	\$0	\$8,921,895
Fleet	(\$1,832,529)	\$0	\$73,741	(\$1,758,788)	\$0	(\$1,758,788)
PARKING						
Equipment	\$5,097	\$0	\$1,317	\$6,414	\$0	\$6,414
Land	\$42,446	\$0	\$11,851	\$54,297	\$0	\$54,297
Facilities	\$35,399	\$0	\$11,851	\$47,250	\$0	\$47,250
TOTAL CITY WIDE SOFT SERVICES	(\$49,116,391)	\$0	\$13,167,939	(\$35,948,452)	(\$13,937,287)	(\$49,885,739)
CITY WIDE HARD SERVICES	\$33,253,112	\$4,490,282	\$44,258	\$37,787,652	(\$23,830,550)	\$13,957,102
AREA SPECIFIC CHARGES	\$6,476,020	\$1,018,084	\$0	\$7,494,104	(\$980,960)	\$6,513,144
TOTAL DEVELOPMENT CHARGE RESERVE	(\$9,387,259)	\$5,508,366	\$13,212,197	\$9,333,304	(\$38,748,797)	(\$29,415,493)

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
Balances by Category as at December 31, 2017

SCHEDULE B

	BALANCE AT JANUARY 1 2017	DEVELOPMENT CHARGES EARNED	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL PROJECTS	TRANSFER FROM CAPITAL PROJECTS ¹	BALANCE AT DECEMBER 31 2017	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31 2017
ADMINISTRATION									
Growth Related Studies	(\$10,754,830)	\$933,802	(\$387,894)	(\$10,208,922)	(\$2,065,700)	\$461,204	(\$11,813,418)	\$0	(\$11,813,418)
FIRE									
Vehicles	(\$217,381)	(\$16,287)	(\$4,231)	(\$237,899)	(\$30,000)	\$154,477	(\$113,422)	\$0	(\$113,422)
Equipment	(\$744,367)	\$61,279	(\$26,106)	(\$709,194)	(\$12,700)	\$0	(\$721,894)	\$0	(\$721,894)
Buildings	(\$2,251,890)	\$812,274	(\$86,815)	(\$1,526,431)	\$0	\$0	(\$1,526,431)	\$0	(\$1,526,431)
Land	\$2,273,971	\$222,380	\$58,892	\$2,555,243	\$0	\$0	\$2,555,243	\$0	\$2,555,243
Furniture	\$498,892	(\$22,157)	\$13,162	\$489,897	\$0	\$0	\$489,897	\$0	\$489,897
LIBRARY									
Building	(\$11,638,694)	\$1,807,021	(\$408,190)	(\$10,239,863)	(\$1,887,020)	\$26,017	(\$12,100,866)	\$0	(\$12,100,866)
Land	\$7,042,882	(\$27,802)	\$193,581	\$7,208,661	\$0	\$0	\$7,208,661	\$0	\$7,208,661
Furniture	\$1,307,271	\$316,961	\$30,678	\$1,654,910	(\$135,000)	\$0	\$1,519,910	\$0	\$1,519,910
Collection	\$1,620,825	(\$283,586)	\$48,593	\$1,385,832	(\$1,083,965)	\$0	\$301,867	\$0	\$301,867
PARKLAND									
Equipment	(\$1,614,129)	\$83,437	(\$149,574)	(\$1,680,266)	\$0	\$0	(\$1,680,266)	\$0	(\$1,680,266)
Buildings	\$9,113,878	(\$72,290)	\$246,451	\$9,288,039	\$0	\$0	\$9,288,039	\$0	\$9,288,039
Land	\$1,304,053	(\$177,956)	\$37,434	\$1,163,531	\$0	\$0	\$1,163,531	\$0	\$1,163,531
Development	\$27,796,660	\$5,829,705	\$755,573	\$34,381,938	(\$9,420,592)	\$537,334	\$25,498,680	(\$13,937,287)	\$11,561,393
RECREATION									
Equipment	\$237,951	(\$133,433)	(\$120,349)	(\$15,831)	(\$1,220,041)	\$0	(\$1,235,872)	\$0	(\$1,235,872)
Land	(\$8,786,262)	\$1,553,293	(\$305,614)	(\$7,538,583)	\$0	\$0	(\$7,538,583)	\$0	(\$7,538,583)
Facilities	(\$60,981,281)	\$6,982,254	(\$1,571,201)	(\$55,570,228)	(\$6,209,590)	\$167,330	(\$61,612,488)	\$0	(\$61,612,488)
PUBLIC WORKS									
Equipment	\$793,084	(\$45,626)	\$8,503	\$755,961	(\$181,668)	\$0	\$574,293	\$0	\$574,293
Land	\$6,215,651	\$141,093	\$166,855	\$6,523,599	\$0	\$0	\$6,523,599	\$0	\$6,523,599
Facilities	\$8,110,620	\$593,658	\$217,617	\$8,921,895	\$0	\$0	\$8,921,895	\$0	\$8,921,895
Fleet	(\$1,171,258)	\$102,438	(\$51,699)	(\$1,120,519)	(\$638,269)	\$0	(\$1,758,788)	\$0	(\$1,758,788)
PARKING									
Studies	\$4,420	\$1,901	\$93	\$6,414	\$0	\$0	\$6,414	\$0	\$6,414
Equipment	\$39,900	\$13,557	\$840	\$54,297	\$0	\$0	\$54,297	\$0	\$54,297
Development	\$36,707	\$9,786	\$757	\$47,250	\$0	\$0	\$47,250	\$0	\$47,250
TOTAL CITY-WIDE SOFT SERVICES	(\$31,763,327)	\$18,685,702	(\$1,332,644)	(\$14,410,269)	(\$22,884,545)	\$1,346,362	(\$35,948,452)	(\$13,937,287)	(\$49,885,739)
CTIY WIDE HARD SERVICES	\$41,466,574	\$17,303,413	\$1,232,582	\$60,002,569	(\$24,131,993)	\$1,917,076	\$37,787,652	(\$23,830,550)	\$13,957,102
AREA SPECIFIC CHARGES	\$5,077,270	\$2,318,787	\$98,047	\$7,494,104	\$0	\$0	\$7,494,104	(\$980,960)	\$6,513,144
TOTAL	\$14,780,517	\$38,307,902	(\$2,015)	\$53,086,404	(\$47,016,538)	\$3,263,438	\$9,333,304	(\$38,748,797)	(\$29,415,493)

Note:

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

(\$5,447,213)

(\$43,753,100)

DEVELOPMENT CHARGES RESERVE

SCHEDULE C

Capital Fund Transfers Addendum - Total Project Funding

Balances by Category as at December 31, 2017

PROJECT	PROJECT DESCRIPTION	CITY-WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING*	OTHER PROJECT FUNDING	2017 PROJECT FUNDING
9068	Markham Centre - Finalize Streetscape Details	\$12,217	\$0	\$0	\$12,217
11318	Aaniin Community Centre/Arch. Consulting Services	\$99,783	\$7,078	\$4,009	\$110,870
12420	Aaniin Community Centre - External PM	\$57,895	\$3,678	\$2,755	\$64,328
13500	Aaniin Community Centre and Library	\$10,261,839	\$0	\$0	\$10,261,839
14020	Three Parks at World on Yonge	\$30,000	\$0	\$0	\$30,000
15007	Aaniin Community Centre Park - Construction	\$2,041,005	\$0	\$0	\$2,041,005
15027	Berczy Square Park - Design & Construction	\$13,952	\$0	\$3,482	\$17,434
15036	Wismer Hwy #48 Museum Park North - Construction	\$15,000	\$0	\$0	\$15,000
16021	Box Grove Rizal Avenue Neighbourhood Park - Construction	\$1,230,887	\$0	\$0	\$1,230,887
16170	Growth Related Park Improvements	\$310,000	\$0	\$0	\$310,000
17001	Box Grove Community Park (Phase 2 of 2)	\$76,118	\$0	\$8,458	\$84,576
17003	Angus Glen West Village Parkette - Design & Construction	\$84,431	\$0	\$9,382	\$93,813
17004	Berczy Beckett NW Park (Next to School) - Construction	\$836,190	\$0	\$92,910	\$929,100
17005	Box Grove Community Park Bridge - Design	\$45,000	\$0	\$5,000	\$50,000
17006	Cornell Centre NP and Woodlot - Design	\$80,324	\$0	\$8,925	\$89,249
17007	Cornell Centre Parkettes(2) - Design & Construction	\$494,100	\$0	\$54,900	\$549,000
17008	Cornell Community Centre Square - Design & Constr.	\$540,000	\$0	\$60,000	\$600,000
17009	Cornell Community Park Maintenance Building - Design	\$99,000	\$0	\$11,000	\$110,000
17010	Greensborough Gord Weeden Park- Design & Constr.	\$585,000	\$0	\$65,000	\$650,000
17011	Greensborough Williamson N. P. - Construction	\$1,142,440	\$0	\$126,938	\$1,269,378
17013	Swan Lake Park South Williamson - Design & Constr.	\$405,000	\$0	\$45,000	\$450,000
17014	Wismer Alexander Lawrie NP East & West - D & C	\$112,000	\$4,155	\$124,665	\$240,820
17015	Wismer Hammersly Park - Design and Constr.	\$441,000	\$49,000	\$0	\$490,000
17016	Wismer McCowan Woodlot Park - Design & Constr.	\$436,500	\$48,500	\$0	\$485,000
17030	Consultant Studies	\$85,050	\$0	\$9,450	\$94,500
17032	Future Urban Areas - Phase 5 of 5	\$315,000	\$0	\$35,000	\$350,000
17033	Growth Monitoring Program & Data Collection	\$18,000	\$0	\$2,000	\$20,000
17036	OMB - Official Plan & Growth Related Hearings	\$324,000	\$0	\$36,000	\$360,000
17067	Development Charges Background Study	\$146,533	\$0	\$16,281	\$162,814
17068	Internal Project Management	\$940,700	\$0	\$0	\$940,700
17075	Special Rescue - Confined Space	\$12,700	\$0	\$12,700	\$25,400
17144	Winter Maintenance Vehicles	\$350,000	\$0	\$0	\$350,000
17153	John Daniels Park-Fountain, Gazebo & Trellis	\$66,596	\$0	\$468,936	\$535,532
17155	Parks Signage Implementation - Phase 2 of 3	\$120,150	\$0	\$73,050	\$193,200
17165	New Fleet - Fire	\$30,000	\$0	\$45,379	\$75,379
17166	New Fleet - Parks	\$159,566	\$0	\$0	\$159,566
17167	New Fleet - Roads	\$128,703	\$0	\$0	\$128,703
17193	Works Yard - Emergency Power Backup Generator	\$181,668	\$0	\$181,667	\$363,335
17227	Wismer Percy Reesor St. Parkette - Design & Constr.	\$215,898	\$23,989	\$0	\$239,887
17321	Stiver Mill Community Centre	\$116,100	\$0	\$141,515	\$257,615

SCHEDULE C (Cont'd)

PROJECT	PROJECT DESCRIPTION	CITY-WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING*	OTHER PROJECT FUNDING	2017 PROJECT FUNDING
17323	OMB Hearing Studies	\$224,200	\$0	\$0	\$224,200
TOTAL FUNDED CITY-WIDE SOFT		\$22,884,545	\$136,399	\$1,644,402	\$24,665,346

PROJECT	PROJECT DESCRIPTION	CITY-WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2017 PROJECT FUNDING
8441	Woodbine By-Pass, Road Construction, Phase 2A, 2B & 3A	\$18,812	\$4,366	\$0	\$23,178
13021	Yorktech Drive Extension (EA)	\$76,807	\$0	\$0	\$76,807
13881	Engineering Capital Contingency	\$33,893	\$0	\$0	\$33,893
14038	Hwy 404 Mid-block Crossing North of Hwy 7 - Construction	\$2,415,100	\$0	\$0	\$2,415,100
14054	Illumination Program	\$20,670	\$0	\$9,330	\$30,000
14405	Cycling and Trails EA - Thornhill / Milliken	\$6,548	\$0	\$12,160	\$18,708
15049	Hwy 404 Mid-block Crossing, N of Hwy 7 Overall: \$38.4M	\$176,000	\$0	\$0	\$176,000
15062	Multi-Use Pathways 2015 - Phase 2 of 4	\$673,000	\$0	\$0	\$673,000
15063	Municipal Rd. South of 14th. Middlefield to 14th (Con)	\$3,700,000	\$0	\$0	\$3,700,000
16041	Highway 404 Ramp Extension, North of Hwy 7	\$6,000,000	\$0	\$0	\$6,000,000
16043	Illumination	\$85,000	\$0	\$0	\$85,000
16048	Multi-Use Pathways (Phase 3 of 4)	\$510,000	\$0	\$147,500	\$657,500
16049	Sidewalk Program	\$100,000	\$0	\$0	\$100,000
16052	Verclair Crossing at Rouge River (Construction)	\$5,107,435	\$0	\$0	\$5,107,435
17037	404 North Collector Roads (EA)	\$354,651	\$0	\$0	\$354,651
17039	Cycling Awareness Program	\$39,271	\$0	\$64,529	\$103,800
17040	Engineering Studies Related to Secondary Plans	\$261,700	\$0	\$0	\$261,700
17041	Enterprise Blvd - Pumping Station Grading	\$50,800	\$0	\$0	\$50,800
17042	Intersection Improvements - Bur Oaks/Roy Rainey and John/Henderson	\$302,600	\$0	\$145,700	\$448,300
17044	Markham Centre MESP Additional Scope	\$53,900	\$0	\$0	\$53,900
17046	Municipal Rd. South of 14th. Middlefield to 14th (Con)	\$295,100	\$0	\$0	\$295,100
17047	MUP - Lake to Lake Cycling Route and Walking Trail	\$772,530	\$920,205	\$0	\$1,692,735
17048	Sidewalk (City Wide) Design	\$273,893	\$94,215	\$0	\$368,108
17049	Smart Commute Markham - Richmond Hill	\$76,300	\$0	\$0	\$76,300
17050	Streetlights	\$957,863	\$0	\$280,765	\$1,238,628
17051	SWM Guideline Update	\$37,800	\$0	\$0	\$37,800
17052	Tributary 4 Modification / Hagerman Storm Study & Design	\$284,200	\$0	\$0	\$284,200
17053	Year 2017 Engineering Salary Recovery	\$675,000	\$0	\$0	\$675,000
17194	Erosion Restoration Program	\$537,757	\$0	\$290,200	\$827,957
17300	ES-ROW-Streetlights	\$106,222	\$0	\$31,135	\$137,357
17308	Intersection Improvements - Doncaster/Henderson & John/Steelecase (s)	\$129,141	\$239,833	\$0	\$368,974
TOTAL FUNDED CITY-WIDE HARD		\$24,131,993	\$1,258,619	\$981,319	\$26,371,931
TOTAL CAPITAL FUND TRANSFERS		\$47,016,538	\$1,395,019	\$2,625,721	\$51,037,278

*Note: Non-DC Growth Funding may not equal 10% of total funding for the year due to timing of project funding

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

Balances by Category as at December 31, 2017

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
CANADA	3.70	06-Jun-2008	01-Jun-2017	\$4,102,800	\$4,000,000	\$63,148
				Internal Borrowing		(\$588,876)
				Bank Interest/Other		\$523,713
				TOTAL DCA INTEREST		(\$2,015)

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

Balances by Category as at December 31, 2017

	BALANCE AT JANUARY 1 2017	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2017
AREA-SPECIFIC RESERVES				
AREA 5 - ARMADALE				
Armadale Developers' Group	\$686,012		\$514,293	\$171,719
AREAS 9, 42B.6, 42B.8				
Markham Avenue 7 Developers Group	\$2,339,148			\$2,339,148
AREA 45A - WISMER				
Wismer Commons Developers Group	\$232,500			\$232,500
AREAS 9, 42B.6, 42B.8				
North Markham Avenue 7 Developers Group	\$3,434,788			\$3,434,788
AREA 42B.6 - MARKHAM CENTRE S. HWY 7				
1826918 Ontario Ltd.	\$526,893			\$526,893
AREA 9 - PD 1-7				
1820266 Ontario Inc & UDC Corp.	\$651,212			\$651,212
FROM AREA 45B - BERCZY				
Berczy Village Landowners Group	\$82,948		\$82,948	\$0
CITY WIDE HARD RESERVES				
Angus Glen Village Limited	\$149,307			\$149,307
TOTAL CREDIT OBLIGATIONS	\$8,102,808	\$0	\$597,241	\$7,505,567

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balances
Balances by Category as at December 31, 2017

SCHEDULE F

	2015	2016	2017	% CHANGE 2015 - 2017
CITY-WIDE SOFT SERVICES				
ADMINISTRATION				
Growth Related Studies	(\$9,405,375)	(\$10,754,830)	(\$11,813,418)	
FIRE				
Vehicles	\$158,473	(\$217,381)	(\$113,422)	
Equipment	(\$872,093)	(\$744,367)	(\$721,894)	
Buildings	(\$2,369,692)	(\$2,251,890)	(\$1,526,431)	
Land	\$2,258,355	\$2,273,971	\$2,555,243	
Furniture	\$514,413	\$498,892	\$489,897	
LIBRARY				
Building	(\$10,349,970)	(\$12,232,694)	(\$12,100,866)	
Land	\$7,065,918	\$7,042,882	\$7,208,661	
Furniture	\$1,080,053	\$1,307,271	\$1,519,910	
Collection	\$2,671,559	\$1,620,825	\$301,867	
PARKLAND				
Equipment	(\$1,401,693)	(\$1,614,129)	(\$1,680,266)	
Buildings	\$10,135,585	\$9,113,878	\$9,288,039	
Land	\$1,505,721	\$1,304,053	\$1,163,531	
Development	\$36,316,649	\$32,002,541	\$25,498,680	
RECREATION				
Equipment	\$690,850	\$237,951	(\$1,235,872)	
Land	(\$9,400,729)	(\$8,786,262)	(\$7,538,583)	
Facilities	(\$51,262,310)	(\$63,987,281)	(\$61,612,488)	
PUBLIC WORKS				
Equipment	\$733,168	\$793,084	\$574,293	
Land	\$6,132,830	\$6,215,651	\$6,523,599	
Facilities	\$8,035,474	\$8,110,620	\$8,921,895	
Fleet	(\$818,902)	(\$1,171,258)	(\$1,758,788)	
PARKING				
Studies	\$3,229	\$4,420	\$6,414	
Equipment	\$32,793	\$39,900	\$54,297	
Development	\$33,391	\$36,707	\$47,250	
CITY-WIDE SOFT SERVICES	(\$8,512,303)	(\$31,157,446)	(\$35,948,452)	-322%
CTIY WIDE HARD SERVICES	\$37,088,642	\$40,860,694	\$37,787,652	2%
AREA SPECIFIC CHARGES	\$3,918,119	\$5,077,270	\$7,494,104	91%
TOTAL DEVELOPMENT CHARGE RESERVE	\$32,494,458	\$14,780,518	\$9,333,304	-71%