

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2015

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
ADMINISTRATION						
Growth Related Studies	(\$9,788,029)	\$0	\$382,654	(\$9,405,375)	\$0	(\$9,405,375)
FIRE						
Vehicles	\$163,017	\$0	(\$4,544)	\$158,473	\$0	\$158,473
Equipment	(\$901,178)	\$0	\$29,085	(\$872,093)	\$0	(\$872,093)
Buildings	(\$2,827,786)	\$0	\$458,094	(\$2,369,692)	\$0	(\$2,369,692)
Land	\$2,167,463	\$0	\$90,892	\$2,258,355	\$0	\$2,258,355
Furniture	\$503,506	\$0	\$10,907	\$514,413	\$0	\$514,413
LIBRARY						
Building	(\$11,218,893)	\$0	\$868,923	(\$10,349,970)	(\$2,460,996)	(\$12,810,966)
Land	\$7,186,804	\$0	(\$120,886)	\$7,065,918	\$0	\$7,065,918
Furniture	\$944,625	\$0	\$135,428	\$1,080,053	(\$1,228,935)	(\$148,882)
Collection	\$2,683,375	\$0	(\$11,816)	\$2,671,559	(\$1,718,366)	\$953,193
PARKLAND						
Equipment	(\$4,206,607)	\$0	\$2,804,914	(\$1,401,693)	\$0	(\$1,401,693)
Buildings	\$10,099,228	\$0	\$36,357	\$10,135,585	\$0	\$10,135,585
Land	\$1,582,070	\$0	(\$76,349)	\$1,505,721	\$0	\$1,505,721
Development	\$36,347,552	\$0	(\$30,903)	\$36,316,649	(\$12,397,799)	\$23,918,850
RECREATION						
Equipment	(\$2,750,305)	\$0	\$3,441,155	\$690,850	(\$2,942,619)	(\$2,251,769)
Land	(\$10,064,237)	\$0	\$663,508	(\$9,400,729)	\$0	(\$9,400,729)
Facilities	(\$51,205,957)	\$0	(\$56,353)	(\$51,262,310)	(\$9,511,512)	(\$60,773,822)
PUBLIC WORKS						
Equipment	\$370,511	\$0	\$362,657	\$733,168	\$0	\$733,168
Land	\$6,151,917	\$0	(\$19,087)	\$6,132,830	\$0	\$6,132,830
Facilities	\$7,979,121	\$0	\$56,353	\$8,035,474	\$0	\$8,035,474
Fleet	(\$869,801)	\$0	\$50,899	(\$818,902)	\$0	(\$818,902)
PARKING						
Equipment	\$2,320	\$0	\$909	\$3,229	\$0	\$3,229
Land	\$24,613	\$0	\$8,180	\$32,793	\$0	\$32,793
Facilities	\$25,211	\$0	\$8,180	\$33,391	\$0	\$33,391
TOTAL CITY WIDE SOFT SERVICES	(\$17,601,460)	\$0	\$9,089,157	(\$8,512,303)	(\$30,260,226)	(\$38,772,529)
CITY WIDE HARD SERVICES	\$31,231,747	\$5,642,972	\$213,923	\$37,088,642	(\$30,879,100)	\$6,209,542
AREA SPECIFIC CHARGES	\$2,514,346	\$1,401,884	\$1,889	\$3,918,119	(\$997,600)	\$2,920,519
TOTAL DEVELOPMENT CHARGE RESERVE	\$16,144,633	\$7,044,856	\$9,304,969	\$32,494,458	(\$62,136,926)	(\$29,642,468)

DEVELOPMENT CHARGES RESERVE

Capital Fund Transfers Addendum - Total Project Funding

For the Year Ended December 31, 2015

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	CITY-WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING*	OTHER PROJECT FUNDING	2015 PROJECT FUNDING
6644	Berczy Community Park Pavilion and Maintenance Building	\$ 1,911	\$ -	\$ 212	\$ 2,123
7628	Villages of Fairtree Washroom Building	\$ 7,459	\$ -	\$ 829	\$ 8,288
9085	Angus Glen Community Park - Construction Final Phase	\$ 2,551,000	\$ -	\$ 78,662	\$ 2,629,662
12029	South Unionville Ray St. Parkette (Construction)	\$ 56,253	\$ -	\$ 6,251	\$ 62,504
12409	South East Community Centre - Land Purchase	\$ 156	\$ 17	\$ -	\$ 173
13011	Kirkham Drive Park Phase 2 Construction	\$ 16,000	\$ -	\$ -	\$ 16,000
13014	Box Grove S. E. Heritage House Parkette - Construction	\$ 957	\$ -	\$ 106	\$ 1,063
13500	South East Markham Community Centre and Library	\$ 18,547,000	\$ -	\$ -	\$ 18,547,000
13843	Main Street Unionville Precinct Master Plan	\$ 437	\$ -	\$ 49	\$ 486
14004	Growth Monitoring Program & Data Collection	\$ 579	\$ -	\$ 65	\$ 644
14029	Major Wood Cathedraltown Park -Construction	\$ 1,328	\$ -	\$ 148	\$ 1,476
15001	Box Grove Hill East Parkette - Design and Construction	\$ 261,299	\$ -	\$ 29,033	\$ 290,332
15002	Cornell Community Park - Design	\$ 842,201	\$ -	\$ 93,578	\$ 935,779
15003	East Cathedral Park (Read's Corner) - Design	\$ 55,170	\$ -	\$ 6,130	\$ 61,300
15004	Greensborough Williamson / A. Paterson N. P. Construction.	\$ 875,502	\$ -	\$ 97,278	\$ 972,780
15005	Monarch Cathedraltown North Park -Construction	\$ 600,000	\$ -	\$ 133,235	\$ 733,235
15007	South East Community Centre Park - Construction	\$ 15,000	\$ -	\$ 272,630	\$ 287,630
15008	Southwest Cathedral Monarch Memorial Park - Design	\$ 76,770	\$ -	\$ 8,530	\$ 85,300
15009	Wismer Donald Mingay Woodlot Park - Construction	\$ 835,968	\$ -	\$ 92,885	\$ 928,853
15010	Firefighter Equipment for Cornell Second Crew	\$ 124,300	\$ -	\$ -	\$ 124,300
15017	Consultant Studies	\$ 105,300	\$ -	\$ 11,700	\$ 117,000
15019	Future Urban Areas - Phase 3 of 5	\$ 279,000	\$ -	\$ 31,000	\$ 310,000
15020	Growth Monitoring Program & Data Collection	\$ 16,200	\$ -	\$ 1,800	\$ 18,000
15022	Official Plan - OMB	\$ 495,000	\$ -	\$ 55,000	\$ 550,000
15023	Population and Employment Forecasting	\$ 90,000	\$ -	\$ 10,000	\$ 100,000
15025	Secondary Plan Program - Phase 3 of 10	\$ 450,000	\$ -	\$ 50,000	\$ 500,000
15027	Berczy Square Park - Design & Construction	\$ 501,433	\$ -	\$ 55,715	\$ 557,148
15029	Box Grove Hill South East Parkette - Design	\$ 93,240	\$ 10,360	\$ -	\$ 103,600
15031	Cornell Madison Rouge / Riverlands North and South - Design	\$ 32,670	\$ 3,630	\$ -	\$ 36,300
15032	Expedited Core Capital Parks Program	\$ 251,820	\$ 27,980	\$ -	\$ 279,800
15033	Markham Village Library Square - Design	\$ 134,000	\$ 134,000	\$ -	\$ 268,000
15034	Morgan Park - Design	\$ 64,899	\$ 64,899	\$ -	\$ 129,798
15035	Sports Park - Interim Park Facilities	\$ 230,310	\$ -	\$ 25,590	\$ 255,900
15067	Transportation Demand Management Studies	\$ 38,100	\$ -	\$ -	\$ 38,100
15104	Internal Project Management	\$ 899,000	\$ -	\$ -	\$ 899,000
15139	Cornell Fire Station (#99) - Requirements for 2nd Crew	\$ 18,300	\$ -	\$ -	\$ 18,300

SCHEDULE C CONT'D

PROJECT	PROJECT DESCRIPTION	CITY-WIDE SOFT DC FUNDING	NON-DC GROWTH FUNDING*	OTHER PROJECT FUNDING	2015 PROJECT FUNDING
15226	Parks Name & By Law Signage - Phase 1 of 3	\$ 66,000	\$ -	\$ -	\$ 66,000
15243	New Fleet - Parks	\$ 140,282	\$ -	\$ -	\$ 140,282
15244	New Fleet - Roads	\$ 62,800	\$ -	\$ -	\$ 62,800
15247	Winter Maintenance Vehicles	\$ 250,000	\$ -	\$ -	\$ 250,000
15304	East Cathedral Park (Read's Corner) - Construction	\$ 607,950	\$ 67,550	\$ -	\$ 675,500
15305	South West Cathedral Monarch Memorial Park- Construction	\$ 885,330	\$ 98,370	\$ 4,200	\$ 987,900
15610	Land Acquisition on 14th Avenue	\$ 835,000	\$ -	\$ -	\$ 835,000
15637	2015 Design Warranty	\$ 322,036	\$ -	\$ 29,736	\$ 351,772
16027	Cornell Madison Rouge Blvd. Park South - Design	\$ 5,000	\$ -	\$ 3,920	\$ 8,920
TOTAL FUNDED CITY-WIDE SOFT		\$ 31,742,960	\$ 406,806	\$ 1,098,282	\$ 33,248,048

PROJECT	PROJECT DESCRIPTION	CITY-WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2015 PROJECT FUNDING
10056	Rodick Road - Phase 3 (14th Ave to Esna Park) PA	\$ 249	\$ -	\$ -	\$ 249
13021	Yorktech Drive Extension (EA)	\$ 6,048	\$ -	\$ -	\$ 6,048
13881	Engineering Capital Contingency	\$ 40,421	\$ -	\$ -	\$ 40,421
14030	Sidewalk Program	\$ 1,398,583	\$ 431,760	\$ 8,190	\$ 1,838,533
14038	Hwy 404 Mid-block Crossing North of Hwy 7 - Construction	\$ 1,500,000	\$ -	\$ 988,366	\$ 2,488,366
14039	Centurian Drive Reconstruction - Allstate Pwy to Woodbine	\$ 550,000	\$ -	\$ -	\$ 550,000
15040	Church Street - Ninth Line to Bur Oak Ave Utility Relocate	\$ 123,900	\$ -	\$ -	\$ 123,900
15041	Cycling Awareness Program (CPAC)	\$ 74,334	\$ -	\$ 16,150	\$ 90,484
15043	Downstream Improvement Work Program	\$ 417,955	\$ -	\$ 225,053	\$ 643,008
15044	Downstream Improvement Work Storm Water Management Strategy	\$ 346,515	\$ -	\$ 186,585	\$ 533,100
15046	Engineering Studies	\$ 619,700	\$ -	\$ -	\$ 619,700
15047	Existing Woodbine Ave (By-pass to By-pass) EA	\$ 282,553	\$ 30,980	\$ 414	\$ 313,947
15049	Hwy 404 Mid-block Crossing, N of Hwy 7	\$ 4,500,000	\$ -	\$ 2,984,957	\$ 7,484,957
15050	Highway 7 Streetscaping	\$ 324,600	\$ -	\$ -	\$ 324,600
15052	Intersection Improvements	\$ 495,700	\$ -	\$ -	\$ 495,700
15053	Markham Brownfield Policy	\$ 90,000	\$ -	\$ -	\$ 90,000
15055	Markham Centre - Parking Business Plan	\$ 185,900	\$ -	\$ -	\$ 185,900
15056	Markham Centre MESP Consolidation	\$ 576,560	\$ -	\$ -	\$ 576,560
15057	Markham Centre Transportation Study	\$ 247,900	\$ -	\$ -	\$ 247,900
15058	Markham Rd Sewer Improvements & Pumping Station (EA)	\$ 495,700	\$ -	\$ 390,602	\$ 886,302
15060	Miller Avenue - Woodbine Avenue to Rodick (Property)	\$ 176,700	\$ -	\$ -	\$ 176,700
15061	Miller Avenue-Warden to Birchmount - Phase 1 of 6 (Design)	\$ 772,900	\$ -	\$ -	\$ 772,900

SCHEDULE C CONT'D

PROJECT	PROJECT DESCRIPTION	CITY-WIDE HARD DC FUNDING	NON-DC GROWTH FUNDING	OTHER PROJECT FUNDING	2015 PROJECT FUNDING
15062	Multi-Use Pathways 2015 - Phase 2 of 4	\$ 21,500	\$ 2,346,500	\$ -	\$ 2,368,000
15065	Strategic Regional Research Alliance (SRRA)	\$ 35,000	\$ -	\$ -	\$ 35,000
15067	Transportation Demand Management Studies	\$ 72,100	\$ -	\$ -	\$ 72,100
15068	Woodbine Steeles Sanitary Pumping Station/Sewer (EA)	\$ 309,800	\$ -	\$ -	\$ 309,800
15237	Traffic Control Signal Design & Construction	\$ 408,000	\$ -	\$ -	\$ 408,000
15270	Erosion Restoration- 110/130 Denison Street (Construction)	\$ 86,110	\$ -	\$ 47,601	\$ 133,711
15306	Main St. Mkhm- 16th to Major Mac - Landscape Median	\$ 88,020	\$ 9,780	\$ -	\$ 97,800
15632	Lasseter Development Sidewalks Reimbursement	\$ 137,102	\$ -	\$ -	\$ 137,102
15639	2015 Engineering - Roads Warranty	\$ 2,549,333	\$ -	\$ 7,617	\$ 2,556,950
15640	2015 Engineering - Sanitary Sewage Warranty	\$ 127,935	\$ -	\$ -	\$ 127,935
TOTAL FUNDED CITY-WIDE HARD		\$ 17,061,118	\$ 2,819,020	\$ 4,855,535	\$ 24,735,673
TOTAL CAPITAL FUND TRANSFERS		\$ 48,804,078	\$ 3,225,826	\$ 5,953,817	\$ 57,983,721

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

DEVELOPMENT CHARGES RESERVE
Summary of Investments
For the Year Ended December 31, 2015

SCHEDULE D

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
BOND GOV CAN 4.0%	3.70	06-Jun-2008	01-Jun-2017	\$4,102,800	\$4,000,000	\$151,804
BMO GIC	1.81	16-Apr-2014	16-Apr-2015	\$10,000,000	\$10,181,000	\$52,564
				Bank Interest/Other Internal Borrowing		\$468,478 (\$496,740)
TOTAL DCA INTEREST						\$176,106

DEVELOPMENT CHARGES RESERVE
Credit Agreement Summary
Balances by Category as at December 31, 2015

SCHEDULE E

	BALANCE AT JANUARY 1 2015	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31 2015
AREA-SPECIFIC RESERVES				
AREA 5 - ARMADALE Armadale Developers' Group	\$686,012			\$686,012
AREAS 9, 42B.6, 42B.8 Markham Avenue 7 Developers Group	\$4,227,860		\$1,888,712	\$2,339,148
AREA 45A - WISMER Wismer Commons Developers Group	\$218,241			\$218,241
AREAS 9, 42B.6, 42B.8 North Markham Avenue 7 Developers Group	\$4,777,701		\$1,342,913	\$3,434,788
AREA 42B.6 - MARKHAM CENTRE S. HWY 7 1826918 Ontario Ltd.		\$1,566,764	\$1,039,871	\$526,893
AREA 9 - PD 1-7 1820266 Ontario Inc & UDC Corp.	\$651,212			\$651,212
CITY-WIDE HARD RESERVES				
FROM AREA 43 - GREENSBOROUGH Greensborough Landowners Group and Swan Lake Holdings	\$402,589			\$402,589
FROM AREA 45B - BERCZY Berczy Village Landowners Group	\$82,948			\$82,948
Angus Glen Village Limited		\$705,459	\$556,152	\$149,307
Rice Commercial Group		\$734,595	\$734,595	\$0
TOTAL SERVICE-IN-LIEU CREDITS	\$11,046,563	\$3,006,818	\$5,562,243	\$8,491,139

SCHEDULE F

DEVELOPMENT CHARGES RESERVE

Statement of Change in Year-End Balance
For the Year Ended December 31, 2015

	2013	2014	2015	% CHANGE 2013 - 2015
CITY-WIDE SOFT SERVICES				
ADMINISTRATION				
Growth Related Studies				
FIRE				
Vehicles	(\$6,807,643)	(\$8,537,840)	(\$9,405,375)	
Equipment	\$1,439,692	\$155,530	\$158,473	
Buildings	(\$736,971)	(\$711,657)	(\$872,093)	
Land	(\$3,802,805)	(\$2,976,278)	(\$2,369,692)	
Furniture	\$1,860,173	\$2,065,286	\$2,258,355	
LIBRARY	\$392,898	\$484,521	\$514,413	
Building	(\$6,059,037)	(\$8,067,259)	(\$10,349,970)	
Land	\$428,854	\$6,865,908	\$7,065,918	
Furniture	\$724,269	\$901,239	\$1,080,053	
Collection	\$2,846,470	\$2,745,382	\$2,671,559	
PARKLAND				
Equipment	(\$888,078)	(\$1,109,593)	(\$1,401,693)	
Buildings	\$9,795,203	\$9,920,112	\$10,135,585	
Land	\$1,631,545	\$1,554,571	\$1,505,721	
Development	\$43,973,460	\$40,586,244	\$36,316,649	
RECREATION				
Equipment	\$1,056,240	\$793,094	\$690,850	
Land	(\$7,465,788)	(\$9,754,910)	(\$9,400,729)	
Facilities	(\$3,938,368)	(\$38,340,562)	(\$51,262,310)	
PUBLIC WORKS				
Equipment	\$777,311	\$744,737	\$733,168	
Land	\$281,939	\$6,673,844	\$6,132,830	
Facilities	\$6,466,463	\$7,285,798	\$8,035,474	
Fleet	(\$82,207)	(\$414,143)	(\$818,902)	
PARKING				
Studies	\$588	\$1,960	\$3,229	
Equipment	\$5,338	\$20,022	\$32,793	
Development	\$5,345	\$20,403	\$33,391	
CITY-WIDE SOFT SERVICES	\$41,904,890	\$10,906,409	(\$8,512,303)	-120%
CTIY WIDE HARD SERVICES	\$59,031,398	\$37,301,771	\$37,088,642	-37%
AREA SPECIFIC CHARGES	\$1,853,919	\$3,295,967	\$3,918,119	111%
TOTAL DEVELOPMENT CHARGE RESERVE	\$102,790,207	\$51,504,147	\$32,494,458	-68%