

**DEVELOPMENT CHARGES RESERVE**  
**Summary Statement Including Accounts Receivable**  
Balances by Category as at December 31, 2009

**SCHEDULE A**

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL	ADJUSTED RESERVE BALANCE
<b>TOWN-WIDE SOFT SERVICES</b>						
ADMINISTRATION						
Growth Related Studies	(\$5,562,696)		\$410,830	(\$5,151,866)		(\$5,151,866)
<b>FIRE</b>						
Vehicles	\$610,240		\$52,883	\$663,123		\$663,123
Equipment	(\$169,435)		\$12,231	(\$157,204)	\$500,000	(\$657,204)
Buildings	(\$257,125)		\$146,417	(\$110,708)	\$1,521,768	(\$1,632,476)
Land	(\$505,206)		\$104,533	(\$400,673)		(\$400,673)
Furniture	\$731,122		(\$3,696)	\$727,427		\$727,427
<b>LIBRARY</b>						
Building	(\$197,169)		\$530,762	\$333,593	\$10,286,065	(\$9,952,472)
Land	(\$1,468,520)		(\$59,746)	(\$1,528,266)		(\$1,528,266)
Furniture	\$402,185		\$16,278	\$418,463		\$418,463
Collection	\$3,306,044		\$105,677	\$3,411,722		\$3,411,722
<b>PARKLAND</b>						
Equipment	(\$3,145,229)		\$2,485,569	(\$659,660)		(\$659,660)
Buildings	\$1,113,158		\$31,765	\$1,144,923		\$1,144,923
Land	\$783,873		\$66,697	\$850,570		\$850,570
Development	\$30,308,077		\$733,317	\$31,041,394	\$12,001,258	\$19,040,136
<b>RECREATION</b>						
Equipment	(\$3,045,580)		\$3,581,409	\$535,829		\$535,829
Land	(\$5,352,221)		\$143,161	(\$5,209,060)		(\$5,209,060)
Facilities	\$29,334,729		\$109,109	\$29,443,838	\$47,229,742	(\$17,785,903)
<b>PUBLIC WORKS</b>						
Equipment	\$1,355,290		\$199,124	\$1,554,414		\$1,554,414
Land	\$4,315,008		(\$45,579)	\$4,269,429		\$4,269,429
Facilities	\$3,033,813		\$149,057	\$3,182,870		\$3,182,870
Fleet	\$608,039		\$29,213	\$637,252		\$637,252
	\$56,198,398		\$8,799,009	\$64,997,407	\$71,538,833	(\$6,541,426)
<b>TOWN-WIDE HARD SERVICES</b>	\$11,181,891	\$1,047,580		\$12,229,472	\$26,506,687	(\$14,277,215)
<b>AREA-SPECIFIC CHARGES</b>	(\$2,749,642)	\$529,694		(\$2,219,948)	\$3,881,924	(\$6,101,872)
<b>TOTAL DEVELOPMENT CHARGE RESERVE</b>	\$64,630,647	\$1,577,274	\$8,799,009	\$75,006,930	\$101,927,444	(\$26,920,514)

**DEVELOPMENT CHARGES RESERVE**  
**Continuity Statement Including Accounts Receivable**  
For the Period January 1, 2009 to December 31, 2009

**SCHEDULE B**

	BALANCE AT JANUARY 1, 2009	DEVELOPMENT CHARGES REVENUE	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL	TRANSFER FROM CAPITAL*	BALANCE AT DECEMBER 31, 2009	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31, 2009
<b>TOWN-WIDE SOFT SERVICES</b>									
ADMINISTRATION									
Growth Related Studies	(\$2,971,903)	\$272,140	(\$57,439)	(\$2,757,202)	(\$2,416,367)	\$21,703	(\$5,151,866)		(\$5,151,866)
FIRE									
Vehicles	\$571,241	\$86,523	\$5,358	\$663,123			\$663,123		\$663,123
Equipment	(\$21,248)	\$15,182	(\$1,139)	(\$7,204)	(\$150,000)		(\$157,204)	\$500,000	(\$657,204)
Buildings	\$1,897,879	\$132,029	\$9,384	\$2,039,292	(\$2,150,000)		(\$110,708)	\$1,521,768	(\$1,632,476)
Land	(\$516,881)	\$123,580	(\$7,372)	(\$400,673)			(\$400,673)		(\$400,673)
Furniture	\$697,773	\$22,085	\$7,569	\$727,427			\$727,427		\$727,427
LIBRARY									
Building	\$270,828	\$309,706	(\$2,083)	\$578,451	(\$244,858)		\$333,593	\$10,286,065	(\$9,952,472)
Land	(\$898,762)	\$92,132	(\$13,360)	(\$819,990)	(\$708,276)		(\$1,528,266)		(\$1,528,266)
Furniture	\$376,053	\$38,902	\$3,508	\$418,463			\$418,463		\$418,463
Collection	\$3,366,929	\$8,449	\$36,344	\$3,411,722			\$3,411,722		\$3,411,722
PARKLAND									
Equipment	(\$634,844)	\$17,208	(\$42,024)	(\$659,660)			(\$659,660)		(\$659,660)
Buildings	\$815,191	\$319,084	\$10,647	\$1,144,923			\$1,144,923		\$1,144,923
Land	\$1,792,493	\$41,905	\$16,172	\$1,850,570	(\$1,000,000)		\$850,570		\$850,570
Development	\$32,930,278	\$1,820,686	\$357,914	\$35,108,878	(\$4,067,484)		\$31,041,394	\$12,001,258	\$19,040,136
RECREATION									
Equipment	\$485,269	\$74,877	(\$24,317)	\$535,829			\$535,829		\$535,829
Land	(\$2,407,986)	\$393,421	(\$48,629)	(\$2,063,195)	(\$3,145,865)		(\$5,209,060)		(\$5,209,060)
Facilities	\$29,042,710	\$1,878,574	\$325,127	\$31,246,411	(\$1,852,573)	\$50,000	\$29,443,838	\$47,229,742	(\$17,785,903)
PUBLIC WORKS									
Equipment	\$1,595,528	(\$56,762)	\$15,648	\$1,554,414			\$1,554,414		\$1,554,414
Land	\$4,088,115	\$133,541	\$47,773	\$4,269,429			\$4,269,429		\$4,269,429
Facilities	\$2,983,378	\$166,677	\$32,815	\$3,182,870			\$3,182,870		\$3,182,870
Fleet	\$582,751	\$32,299	\$6,368	\$621,419		\$15,833	\$637,252		\$637,252
	\$74,044,789	\$5,922,239	\$678,265	\$80,645,294	(\$15,735,423)	\$87,536	\$64,997,407	\$71,538,833	(\$6,541,426)
<b>TOWN-WIDE HARD SERVICES</b>	\$14,476,544	\$11,294,215	\$3,380,619	\$29,151,379	(\$17,603,185)	\$681,278	\$12,229,472	\$26,506,687	(\$14,277,215)
<b>AREA-SPECIFIC CHARGES</b>	\$13,146,465	(\$7,219,914)	(\$3,149,004)	\$2,777,547	(\$5,035,755)	\$38,260	(\$2,219,948)	\$3,881,924	(\$6,101,872)
<b>TOTAL DEVELOPMENT CHARGE RESERVE</b>	\$101,667,798	\$9,996,541	\$909,881	\$112,574,219	(\$38,374,363)	\$807,074	\$75,006,930	\$101,927,444	(\$26,920,514)
					(\$26,660,867)				

\* Relates mainly to closed capital projects

**DEVELOPMENT CHARGES RESERVE****Capital Fund Transfers Addendum**

For the Year Ended December 31, 2009

**SCHEDULE C**

<b>PROJECT</b>	<b>PROJECT DESCRIPTION</b>	<b>AMOUNT FUNDED TOWN-WIDE SOFT</b>
5047	Centennial CC - Expansion	\$1,372,431
6681	East Markham Community Centre & Library - Design	\$250,000
7369	East Markham Community Centre & Library - Land Purchase	\$3,004,141
7408	Cathedral Town Community Park	\$947,646
7505	Grand Cornell Parks	\$450,000
7646	Markham Centre Advisory	\$8,417
7710	Cathedral Fire Station - Construction & Furniture	\$1,800,000
7757	Fire Pumper and Equipment	\$150,000
7827	Angus Glen Soccer Field (Ph 1 of Angus Glen Community Park)	\$208,118
8200	East Markham CC & Library - Facility Construction	\$1,600,000
9001	Project Management Certification	\$18,000
9050	2009 DC & Project Management - Growth Projects	\$510,500
9051	Growth Strategy Fiscal Impact	\$67,500
9057	Growth Management	\$393,800
9058	Markham Centre Advisory Group	\$8,550
9060	Environmental Planning Program	\$50,000
9066	Sustainable Development Standards & Guidelines - Phase 2	\$200,000
9067	Growth Management Strategy and New Official Plan	\$250,000
9068	Markham Centre - Streetscape Design	\$75,000
9069	Markham Centre U. D. Guidelines - Built Form & Open Space	\$150,000
9072	OMB Growth Related Hearings	\$39,600
9074	Growth Management Strategy - Airport Constraints on Land Use	\$75,000
9076	Growth Management Strategy - Community Infrastructure Capacity Review	\$75,000
9079	Growth Management Strategy - Employment Lands - Phase 2	\$200,000
9083	Mattamy (Country Glen) Ltd - Cornell Parkette	\$89,730
9086	Warden Woods Woodlot Trail (Danbury Court)	\$86,310
9087	Cathedral Town Ltd. - Crescent Park	\$113,760
9089	Box Grove, South Village Neighborhood Park - Construction	\$931,950
9107	Cornell Fire Station Design	\$350,000
9203	Bird Collision Study	\$45,000
9259	Milliken Mills Library Feasibility Study	\$45,000
9337	Growth Management Communications Program	\$100,000
9348	Berczy Park - Lighting for Baseball Diamond	\$209,970
9349	Markham Centre - East Precinct Plan	\$150,000
9524	Site Servicing on Park Lands	\$1,000,000
9526	St. Roberts Artificial Turf and Bubble	\$100,000
9527	Angus Glen CC Tennis Courts and Bubble	\$510,000
9528	Markham Civic Centre Outdoor Skating Rink	\$100,000
<b>Total Funded - Town-Wide Soft</b>		<b>\$15,735,423</b>

**DEVELOPMENT CHARGES RESERVE**  
**Capital Fund Transfers Addendum**  
For the Year Ended December 31, 2009

**SCHEDULE C**

<b>PROJECT</b>	<b>PROJECT DESCRIPTION</b>	<b>AMOUNT FUNDED TOWN-WIDE HARD</b>	<b>AMOUNT FUNDED AREA-SPECIFIC</b>
4731	Rodick Road Extension / Highway 407 Overpass	\$460,000	
6740	Clegg Rd Extension & Courtyard Lane Construction	\$77,720	\$310,879
6749	Hwy 7 SanSew - Design. & Const.		\$25,000
7071	Box Grove, Right of Ways Acquisition	\$150,000	
7267	Mid-Block Crossing at Highway 404 between Highway 7 and 16th Avenue	\$200,000	
7276	Illumination Requests	\$661,400	
7629	Birchmount Road Extension, Phase I - Construction	\$3,862,500	
7752	Sidewalk Requests (in fill Sidewalk program)	\$718,500	
8047	Birchmount Road - Phase 2 Construction	\$1,300,000	
8124	Directed Growth Strategy	\$241,218	
8161	Highway 7, Sanitary Sewer, Phase I	\$1,024,876	
8203	Markham Transportation Strategic Plan	\$132,100	
8299	Rodick Road Extension, Phase III	\$68,323	
8441	Woodbine By-Pass, Road Construction, Phase 2A, 2B & 3A	\$324,063	
8455	Woodbine By-pass - Phase 1 and 2a	\$1,199,962	
8471	Markham Centre Traffic Study Update	\$59,128	
9289	Traffic Control Signals	\$481,780	
9290	Safe Streets Strategy	\$111,825	
9291	Intersection Improvements	\$566,800	
9292	Traffic Operational Improvements	\$19,250	
9293	Traffic Studies	\$8,750	
9295	Stormwater Management Strategy 4 - Aitken Circle SWM Pond Retrofit	\$96,400	
9296	Stormwater Management Strategy 3 - Pomona Mills Restoration - Phase II	\$224,000	
9298	Birchmount Road Extension - PH I (EA)	\$494,000	
9299	SWM Strategy 2 - Town Wide Erosion Database	\$57,500	
9300	Rodick Road Extension - PH III (14th to Esna Park)	\$59,500	
9301	Illumination Requests	\$160,000	
9307	Miller Avenue Reconstruction - Woodbine to Rodick Road	\$200,000	
9312	Rodick Road Extension - PH II (Miller to 14th Ave.)	\$600,000	
9314	Main Street, Markham Reconstruction - Phase I EA	\$100,000	
9315	Highway 404 Ramp Extension at Elgin Mills Road	\$550,000	
9316	Highway 404 Ramp Extension at Major Mackenzie Drive	\$526,500	
9317	Highway 404 Ramp Extension at Hwy 7	\$550,000	
9318	Highway 404 Mid-block Crossing, North of HWY 7 (Design)	\$83,333	
9319	Highway 404 Mid-block Crossing, North of HWY 7 (PA)	\$149,333	
9320	Enterprise Drive - PH II Construction	\$1,575,000	\$3,675,000
9324	Growth Management Strategy - Servicing Study	\$534,300	
9327	Old Kennedy Improvements - Steeles Avenue to Denison Street	\$75,000	
9328	Parking Management Program	\$210,000	
9329	Transportation Demand Management	\$280,000	
9346	Miller Avenue Feasibility Study - Birchmount to Kennedy	\$40,000	
9347	Markham Transportation Strategic Plan	\$55,000	
9532	Land Acquisitions for South Unionville Avenue	\$340,000	
<b>Total Funded - Town-Wide Hard &amp; ASDC</b>		<b>\$18,628,061</b>	<b>\$4,010,879</b>
<b>TOTAL CAPITAL TRANSFER</b>		<b>\$38,374,363</b>	

**DEVELOPMENT CHARGES RESERVE****SCHEDULE D****Statement of Service-in-Lieu Credits**

Balances by Category As At December 31, 2009

	<b>BALANCES AT JANUARY 1, 2009</b>	<b>NEW AGREEMENTS</b>	<b>CREDITS GIVEN</b>	<b>BALANCE AT DECEMBER 31, 2009</b>
<b>AREA-SPECIFIC RESERVES</b>				
AREA 5 - ARMADALE				
Armadale Developers' Group	\$686,012			\$686,012
AREA 42A - SOUTH UNIONVILLE				
1147389 Ontario Limited	\$149,773			\$149,773
AREA 43 - GREENSBOROUGH				
Greensborough Landowners Group and Swan Lake Holdings	\$1,085,972			\$1,085,972
AREA 44B - BOX GROVE				
Box Grove Hill Developments Inc. Winter Garden Estates Inc. Animate Construction Limited Catholic Cemeteries - Archdiocese of Toronto 1198196 Ontario Limited Mandel Group of Companies	\$143,131			\$143,131
AREA 45A - WISMER				
Wismer Commons Developers Group	\$218,241			\$218,241
AREA 45B - BERCZY				
Berczy Village Landowners Group	\$793,114			\$793,114
AREA 47A - ANGUS GLEN				
Angus Glen Village Limited	\$939,254			\$939,254
<b>TOWN WIDE HARD RESERVES</b>				
Box Grove Hill Developments Inc and Box Grove North Inc.		\$3,119,754	(\$2,894,048)	\$225,706
<b>TOTAL SERVICE-IN-LIEU CREDITS</b>	<b>\$4,015,497</b>	<b>\$3,119,754</b>	<b>(\$2,894,048)</b>	<b>\$4,241,203</b>

## Summary of Investments

Capital Gains on Sale of Bonds	-
Bank Interest/Other	95,823.27
<b>TOTAL DCA INTEREST</b>	<b>909,880.67</b>

**DEVELOPMENT CHARGES RESERVE**  
Statement of Change in Year-End Balance

**SCHEDULE F**

	2007	2008	2009	% CHANGE 2007 - 2009
<b>TOWN-WIDE SOFT SERVICES</b>				
ADMINISTRATION				
Growth Related Studies	(\$1,407,496)	(\$2,971,903)	(\$5,151,866)	
FIRE				
Vehicles	\$674,819	\$571,241	\$663,123	
Equipment	(\$42,784)	(\$21,248)	(\$157,204)	
Buildings	\$1,894,613	\$1,897,879	(\$110,708)	
Land	(\$675,318)	(\$516,881)	(\$400,673)	
Furniture	\$621,375	\$697,773	\$727,427	
LIBRARY				
Building	(\$445,489)	\$270,828	\$333,593	
Land	(\$991,768)	(\$898,762)	(\$1,528,266)	
Furniture	\$286,686	\$376,053	\$418,463	
Collection	\$3,175,636	\$3,366,929	\$3,411,722	
PARKLAND				
Equipment	(\$473,271)	(\$634,844)	(\$659,660)	
Buildings	\$714,231	\$815,191	\$1,144,923	
Land	\$1,657,271	\$1,792,493	\$850,570	
Development	\$34,191,923	\$32,930,278	\$31,041,394	
RECREATION				
Equipment	\$473,064	\$485,269	\$535,829	
Land	(\$2,831,571)	(\$2,407,986)	(\$5,209,060)	
Facilities	\$28,426,312	\$29,042,710	\$29,443,838	
PUBLIC WORKS				
Equipment	\$1,633,964	\$1,595,528	\$1,554,414	
Land	\$3,791,360	\$4,088,115	\$4,269,429	
Facilities	\$2,713,112	\$2,983,378	\$3,182,870	
Fleet	\$650,278	\$582,751	\$637,252	
	\$74,036,946	\$74,044,789	\$64,997,407	-12%
<b>TOWN-WIDE HARD SERVICES</b>	\$15,088,868	\$14,476,544	\$12,229,472	-19%
<b>AREA-SPECIFIC CHARGES</b>	\$14,132,464	\$13,146,465	(\$2,219,948)	-116%
<b>TOTAL DEVELOPMENT CHARGE RESERVE</b>	\$103,258,278	\$101,667,798	\$75,006,930	-27%