

DEVELOPMENT CHARGES RESERVE
Summary Statement Including Accounts Receivable
Balances by Category as at December 31, 2012

SCHEDULE A

	CASH	LETTERS OF CREDIT	RECEIVABLE AT PERMIT STAGE	RESERVE BALANCE	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED RESERVE BALANCE
CITY-WIDE SOFT SERVICES						
ADMINISTRATION						
Growth Related Studies			\$1,026,748	(\$5,496,378)		(\$5,496,378)
FIRE						
Vehicles	\$1,253,990		\$132,164	\$1,386,154		\$1,386,154
Equipment	(\$781,988)		\$30,567	(\$751,421)		(\$751,421)
Buildings	(\$4,577,142)		\$365,926	(\$4,211,216)		(\$4,211,216)
Land	\$1,159,267		\$261,250	\$1,420,517		\$1,420,517
Furniture	\$323,863		(\$9,236)	\$314,626		\$314,626
LIBRARY						
Building	(\$8,142,544)		\$1,326,481	(\$6,816,062)		(\$6,816,062)
Land	\$1,166,244		(\$149,317)	\$1,016,927		\$1,016,927
Furniture	\$559,448		\$40,683	\$600,131		\$600,131
Collection	\$2,704,528		\$264,109	\$2,968,637		\$2,968,637
PARK DEVELOPMENT						
Equipment	(\$6,947,643)		\$6,211,944	(\$735,699)		(\$735,699)
Buildings	\$8,456,792		\$79,387	\$8,536,178		\$8,536,178
Land	\$1,385,382		\$166,690	\$1,552,072		\$1,552,072
Development	\$41,560,389		\$1,832,708	\$43,393,098	\$8,235,413	\$35,157,685
RECREATION						
Equipment	(\$7,792,056)		\$8,950,671	\$1,158,615		\$1,158,615
Land	(\$4,466,456)		\$357,789	(\$4,108,666)		(\$4,108,666)
Facilities	\$5,971,190		\$272,685	\$6,243,875	\$6,468,458	(\$224,583)
PUBLIC WORKS						
Equipment	\$364,681		\$497,650	\$862,332		\$862,332
Land	\$6,517,105		(\$113,912)	\$6,403,193		\$6,403,193
Facilities	\$5,467,678		\$372,523	\$5,840,201		\$5,840,201
Fleet	(\$8,924)		\$73,009	\$64,086		\$64,086
TOTAL CITY-WIDE SOFT SERVICES	\$37,650,680		\$21,990,521	\$59,641,201	\$14,703,870	\$44,937,330
CITY-WIDE HARD SERVICES	\$40,879,292	\$14,021,603	\$45,948	\$54,946,843	\$44,883,180	\$10,063,663
AREA-SPECIFIC CHARGES	(\$710,008)	\$732,918		\$22,909		\$22,909
TOTAL DEVELOPMENT CHARGE RESERVE	\$77,819,963	\$14,754,521	\$22,036,469	\$114,610,953	\$59,587,050	\$55,023,903

DEVELOPMENT CHARGES RESERVE
Continuity Statement Including Accounts Receivable
 For the Period January 1, 2012 to December 31, 2012

	BALANCE AT JANUARY 1, 2012	DEVELOPMENT CHARGES REVENUE	INTEREST	SUB TOTAL	TRANSFER TO CAPITAL	TRANSFER FROM CAPITAL*	BALANCE AT DECEMBER 31, 2012	COMMITMENTS TO APPROVED CAPITAL PROJECTS	ADJUSTED BALANCE AT DECEMBER 31, 2012
CITY-WIDE SOFT SERVICES									
ADMINISTRATION									
Growth Related Studies	(\$5,295,407)	\$2,171,236	(\$209,657)	(\$3,333,828)	(\$2,523,204)	\$360,654	(\$5,496,378)		(\$5,496,378)
FIRE									
Vehicles	\$1,060,497	\$304,008	\$21,475	\$1,385,980		\$175	\$1,386,154		\$1,386,154
Equipment	(\$799,500)	\$66,395	(\$24,531)	(\$757,636)		\$6,215	(\$751,421)		(\$751,421)
Buildings	(\$3,630,838)	\$849,934	(\$127,680)	(\$2,908,584)	(\$1,408,600)	\$105,968	(\$4,211,216)		(\$4,211,216)
Land	\$844,353	\$558,645	\$17,519	\$1,420,517			\$1,420,517		\$1,420,517
Furniture	\$310,716	(\$2,274)	\$6,185	\$314,626			\$314,626		\$314,626
LIBRARY									
Building	(\$3,876,266)	\$2,396,889	(\$185,291)	(\$1,664,669)	(\$5,268,553)	\$117,160	(\$6,816,062)		(\$6,816,062)
Land	\$521,085	\$477,230	\$18,612	\$1,016,927			\$1,016,927		\$1,016,927
Furniture	\$516,333	\$73,511	\$10,288	\$600,131			\$600,131		\$600,131
Collection	\$3,183,566	(\$269,808)	\$54,878	\$2,968,637			\$2,968,637		\$2,968,637
PARK DEVELOPMENT									
Equipment	(\$685,155)	\$143,448	(\$193,991)	(\$735,699)			(\$735,699)		(\$735,699)
Buildings	\$5,087,404	\$3,311,613	\$137,161	\$8,536,178			\$8,536,178		\$8,536,178
Land	\$1,226,307	\$301,201	\$24,564	\$1,552,072			\$1,552,072		\$1,552,072
Development	\$35,500,750	\$11,224,679	\$748,376	\$47,473,806	(\$5,363,862)	\$1,283,155	\$43,393,098	\$8,235,413	\$35,157,685
RECREATION									
Equipment	\$883,597	\$492,729	(\$217,711)	\$1,158,615			\$1,158,615		\$1,158,615
Land	(\$4,612,918)	\$646,508	(\$142,256)	(\$4,108,666)			(\$4,108,666)		(\$4,108,666)
Facilities	\$16,693,784	\$16,173,425	\$266,925	\$33,134,134	(\$29,589,539)	\$2,699,280	\$6,243,875	\$6,468,458	(\$224,583)
PUBLIC WORKS									
Equipment	\$1,090,283	(\$237,619)	\$9,668	\$862,332			\$862,332		\$862,332
Land	\$5,439,463	\$845,582	\$118,148	\$6,403,193			\$6,403,193		\$6,403,193
Facilities	\$4,633,110	\$1,111,340	\$95,751	\$5,840,201			\$5,840,201		\$5,840,201
Fleet	\$442,501	\$164,127	(\$217)	\$606,412	(\$605,630)	\$63,304	\$64,086		\$64,086
TOTAL CITY-WIDE SOFT SERVICES	\$58,533,663	\$40,802,798	\$428,218	\$99,764,679	(\$44,759,388)	\$4,635,910	\$59,641,201	\$14,703,870	\$44,937,330
CITY-WIDE HARD SERVICES	\$30,343,577	\$36,507,451	\$621,828	\$67,472,856	(\$14,871,676)	\$2,345,663	\$54,946,843	\$44,883,180	\$10,063,663
AREA-SPECIFIC CHARGES	\$2,477,319	\$13,380	(\$134,884)	\$2,355,815	(\$3,095,133)	\$762,227	\$22,909		\$22,909
TOTAL	\$91,354,559	\$77,323,629	\$915,163	\$169,593,351	(\$62,726,197)	\$7,743,799	\$114,610,953	\$59,587,050	\$55,023,903

\$23,256,394

* Relates mainly to closed capital projects

DEVELOPMENT CHARGES RESERVE
Capital Fund Transfers Addendum
For the Year Ended December 31, 2012

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	AMOUNT FUNDED CITY- WIDE SOFT
06644	Berczy Community Park Pavilion and Maintenance Building	\$ 431,901
07352	Design Capital Contingency	\$ 55,425
08120	D.G.S. - Options Preparation & Assessment	\$ 51,874
08200	East Markham CC & Library - Facility Construction	\$ 25,550,372
09088	Leitchcroft (Times Galleria) Community Park - Construction	\$ 350,000
09352	Berczy Park South - Final Phase	\$ 800,000
10123	Cornell Fire Station	\$ 1,408,600
11318	South East Community Centre/Archt. Consulting Services	\$ 1,842,000
11416	Toronto 2015 Pan/Parapan American Games	\$ 1,414,800
12001	Consultant Studies	\$ 91,620
12002	OMB Development Application Hearings	\$ 183,150
12004	New Official Plan-Public Consultation/Communication	\$ 91,620
12007	New Official Plan - Project Management	\$ 522,000
12008	Growth Monitoring Program	\$ 18,360
12009	Official Plan - OMB	\$ 91,620
12010	New Official Plan 2012	\$ 183,150
12011	Parkland Dedication Policy Review	\$ 91,620
12026	Angus Glen West Village Parks Dev. Reimbursement	\$ 673,020
12027	Majestic Court Park Developer Reimbursement	\$ 225,000
12028	Victoria Square Playground & Waterplay Construction	\$ 200,000
12029	South Unionville Ray St. Parkette (Construction)	\$ 300,000
12030	Boxgrove S. E. Heritage House Parkette - Design	\$ 49,050
12031	Kylemore Communities, Yorkton, Dev. Reimbursement	\$ 47,160
12032	Grand Cornell Park, New Union - Construction	\$ 434,610
12033	Cornell Rouge (Madison) East Woodlot Park - Const.	\$ 705,780
12034	Civic Mall - Permanent Landscaping Improvements	\$ 398,700
12035	Sports Park - Environmental / Feasibility Studies	\$ 299,070
12036	Morgan Park Master Plan	\$ 41,550
12037	Markham Village 'Library Square' Master Plan	\$ 41,550
12059	Development Charges Background Study Update	\$ 179,190
12061	Official Plan - OMB Development Application Hearings	\$ 73,260
12111	Development Charges Background Study	\$ 137,340
12112	Internal Project Management	\$ 763,400
12245	Highgate Park Basketball Court	\$ 20,160
12246	Volleyball Court Pilot Project	\$ 57,420
12247	Johnsview Park Basketball Court	\$ 32,040
12270	New Fleet - Operations - Growth	\$ 34,830
12365	Pan Am Soft Costs	\$ 3,100,000
12366	Winter Maintenance Vehicles	\$ 200,000
12369	Parks Amenities Policy Review	\$ 45,000
12370	New Fleet - Operations - Forestry	\$ 370,800
12371	Milne Dam Conservation Area Master Plan	\$ 18,750
12417	Torcom Settlement (MVL)	\$ 648,000
12419	Southeast Markham CC Internal PM	\$ 380,000
12420	Southeast Markham CC External PM	\$ 585,000
12421	Southeast Markham CC Other Consultation	\$ 412,000
12424	Civic Centre Skating Rink Site Improvement	\$ 235,596
12434	Cornell CC&L-Parking	\$ 198,000
12465	Pan Am -16 Main Street	\$ 675,000
Total Funded City-Wide Soft		\$ 44,759,388

DEVELOPMENT CHARGES RESERVE
Capital Fund Transfers Addendum
For the Year Ended December 31, 2012

SCHEDULE C

PROJECT	PROJECT DESCRIPTION	AMOUNT FUNDED CITY-WIDE HARD & ASDC	
07071	Box Grove, Right of Ways Acquisition	\$	1,865,520
08047	Birchmount Road - Phase 2 Construction	\$	500,000
09300	Rodick Road Extension - PH III (14th to Esna Park)	\$	200,000
09320	Enterprise Drive - PH II Construction	\$	320,000
09347	Markham Transportation Strategic Plan	\$	907
10050	Hwy 404 Mid-Block Crossing, North of Hwy 7 Property	\$	6,357
10057	Sidewalk Requests	\$	700,000
10060	Transportation Demand Management	\$	59,000
10236	Traffic Control Signal Design & Construction- Annual Program	\$	51,496
10543	South Unionville Ave	\$	3,400,986
11055	Sidewalk Program	\$	1,000,000
11064	Rodick Rd Final Phase (14th Ave to Esna Park) Construction	\$	4,500,000
11069	Main St. Markham, 16th Ave to Major Mack-PA & Construct.	\$	1,000,000
11305	Traffic Operational Improvements	\$	65,591
11416	Toronto 2015 Pan/Parapan American Games	\$	932,325
12046	Hwy 404 Mid-Block Crossing, North of Hwy 7	\$	10,000
12049	Centurian Drive -Allstate to Woodbine (PA & Const)	\$	20,000
12050	Church Street - 9th Line to Bur Oak (EA)	\$	111,800
12052	Illumination Program	\$	150,000
12053	Transportation Demand Management	\$	283,300
12054	Downstream Improvement Work Program	\$	499,400
12055	Birchmount Rd Crossing at Rouge River-(Construction)	\$	346,441
12056	Helen Avenue Reconstruction (Design)	\$	92,794
12266	Traffic Control Signal Design & Construction	\$	256,100
12401	Tributary #5 Environmental Assessment Study	\$	120,979
12402	Sanitary Sewer Upgrade Markham Road	\$	900,000
12416	Box Grove Infrastructure - Developers Group Reimbursement	\$	573,813
Total Funded City-Wide Hard		\$	17,966,809
TOTAL CAPITAL FUND TRANSFERS		\$	62,726,197

DEVELOPMENT CHARGES RESERVE
 Summary of Investments
 For the Year Ended December 31, 2012

SCHEDULE D

ISSUER	YIELD	DATE BOUGHT	MATURITY DATE	COST	MATURITY VALUE	INTEREST
BOND GOV CAN 5.25%	4.62	08-Apr-2004	01-Jun-2013	\$2,101,600	\$2,000,000	\$97,010
BOND GOV CAN 5.0%	4.66	07-Apr-2004	01-Jun-2014	\$2,063,540	\$2,000,000	\$96,099
BOND GOV CAN 4.0%	3.70	06-Jun-2008	01-Jun-2017	\$4,102,800	\$4,000,000	\$151,804
T-BILLS GOV CAN	0.78	12-Mar-2012	12-Apr-2012	\$19,986,800	\$20,000,000	\$13,200
GIC BMO	1.30	29-Oct-2012	13-Dec-2012	\$30,000,000	\$30,048,082	\$48,082
GIC VAN CITY	2.06	27-Mar-2012	27-Mar-2013	\$10,000,000	\$10,206,000	\$157,463
GIC BMO	1.40	17-Dec-2012	17-Dec-2013	\$20,000,000	\$20,280,000	\$10,740
						Bank Interest/Other \$887,519
						Borrowing Interest (\$546,754)
						TOTAL DCA INTEREST \$915,163

DEVELOPMENT CHARGES RESERVE

SCHEDULE E

Statement of Service-in-Lieu Credits

Balances by Category As At December 31, 2012

	BALANCES AT JANUARY 1, 2012	NEW AGREEMENTS	REDUCTIONS IN CREDITS	BALANCE AT DECEMBER 31, 2012
AREA-SPECIFIC RESERVES				
AREA 5 - ARMADALE				
Armadale Developers' Group	\$686,012			\$686,012
AREA 42A - SOUTH UNIONVILLE				
1147389 Ontario Limited	\$149,773			\$149,773
AREA 42B.6 - MARKHAM CENTRE S. HWY 7				
1771107 Ontario Inc.	\$4,467,911			\$4,467,911
AREA 45A - WISMER				
Wismer Commons Developers Group	\$218,241			\$218,241
AREA 47A - ANGUS GLEN				
Angus Glen Village Limited	\$939,254			\$939,254
CITY-WIDE HARD RESERVES				
FROM AREA 43 - GREENSBOROUGH				
Greensborough Landowners Group and Swan Lake Holdings	\$402,589			\$402,589
AREA 45B - BERCZY				
Berczy Village Landowners Group	\$82,948			\$82,948
TOTAL SERVICE-IN-LIEU CREDITS	\$6,946,728	\$0	\$0	\$6,946,728

DEVELOPMENT CHARGES RESERVE
Statement of Change in Year-End Balance

SCHEDULE F

	2010	2011	2012	% CHANGE 2010 - 2012
CITY-WIDE SOFT SERVICES				
ADMINISTRATION				
Growth Related Studies	(\$4,299,819)	(\$5,295,407)	(\$5,496,378)	
FIRE				
Vehicles	\$873,802	\$1,060,497	\$1,386,154	
Equipment	(\$693,273)	(\$799,500)	(\$751,421)	
Buildings	(\$1,300,369)	(\$3,630,838)	(\$4,211,216)	
Land	\$541,258	\$844,353	\$1,420,517	
Furniture	\$296,889	\$310,716	\$314,626	
LIBRARY				
Building	(\$70,437)	(\$3,876,266)	(\$6,816,062)	
Land	(\$1,191,249)	\$521,085	\$1,016,927	
Furniture	\$477,278	\$516,333	\$600,131	
Collection	\$3,248,816	\$3,183,566	\$2,968,637	
PARK DEVELOPMENT				
Equipment	(\$629,488)	(\$685,155)	(\$735,699)	
Buildings	\$3,607,788	\$5,087,404	\$8,536,178	
Land	\$1,081,493	\$1,226,307	\$1,552,072	
Development	\$33,711,882	\$35,500,750	\$43,393,098	
RECREATION				
Equipment	\$808,227	\$883,597	\$1,158,615	
Land	(\$4,795,131)	(\$4,612,918)	(\$4,108,666)	
Facilities	\$31,180,131	\$16,693,784	\$6,243,875	
PUBLIC WORKS				
Equipment	\$1,400,482	\$1,090,283	\$862,332	
Land	\$4,878,334	\$5,439,463	\$6,403,193	
Facilities	\$3,954,371	\$4,633,110	\$5,840,201	
Fleet	\$492,226	\$442,501	\$64,086	
TOTAL CITY-WIDE SOFT SERVICES	\$73,573,211	\$58,533,663	\$59,641,201	-19%
CITY-WIDE HARD SERVICES	\$33,835,710	\$30,343,577	\$54,946,843	62%
AREA-SPECIFIC CHARGES	(\$547,048)	\$2,477,319	\$22,909	104%
TOTAL DEVELOPMENT CHARGE RESERVE	\$106,861,872	\$91,354,559	\$114,610,953	7%