

**Corporation of the Town of Innisfil
Treasurer's Statement under Section 43 of the Development Charges Act, 1997
For the Year Ended December 31, 2018**

Exhibit 1 - Statement of Fund Balance Continuity

Fund Description	Parks & Recreation Services (Outdoor)	Parks & Recreation Services (Indoor)	Fire & Rescue Services	Police Services	Library Services	Roads and Related	Public Works	Municipal Fleet	General Government	Utility Services - Water	Utility Services - Wastewater	Innisfil Heights Utility Services - Water	Total
Fund Balance as at January 1, 2018	\$4,447,023	\$2,880,904	\$1,386,158	(\$140,010)	(\$184,884)	\$23,157,327	(\$236,405)	(\$143,587)	\$814,714	(\$4,788,095)	\$9,127,332	\$700,014	\$37,020,490
Revenues													
Interest Earned	101,331	69,948	36,585	(1,092)	(1,880)	580,113	1,298	(9,888)	20,327	(139,433)	440,278	17,264	1,114,851
Transfer from Revenue Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charge Receipts	1,318,594	3,868,457	892,090	404,039	807,622	8,753,488	413,701	157,372	418,009	1,937,063	4,386,563	31,036	23,388,033
Total Revenues	1,419,925	3,938,405	928,675	402,947	805,742	9,333,601	414,999	147,484	438,336	1,797,630	4,826,841	48,300	24,502,884
Expenses													
Transfer to Revenue Fund	99,993	1,480,926	0	379,061	196,593	0	0	0	0	0	0	0	2,156,573
Transfer to(from) Capital Fund (Note 1)	1,253,802	1,925,000	5,252,534	0	7,499,140	9,648,027	5,764,510	3,134,520	143,515	2,659,410	4,781,862	214,883	42,277,202
Spent(unspent) transfer to Capital Fund (Note 2)	670,570	(66,503)	(281,814)	0	(508,608)	(5,827,030)	(68,373)	(278,101)	44,135	0	0	0	(6,315,723)
Net transfer to Capital Fund	1,924,372	1,858,497	4,970,720	0	6,990,532	3,820,997	5,696,137	2,856,419	187,650	2,659,410	4,781,862	214,883	35,961,478
Total Expenses	2,024,364	3,339,423	4,970,720	379,061	7,187,125	3,820,997	5,696,137	2,856,419	187,650	2,659,410	4,781,862	214,883	38,118,051
Fund Balance as at December 31, 2018	\$3,842,583	\$3,479,886	(\$2,655,888)	(\$116,125)	(\$6,566,266)	\$28,669,931	(\$5,517,542)	(\$2,852,522)	\$1,065,400	(\$5,649,875)	\$9,172,311	\$533,431	\$23,405,323
Represented by:													
Cash Balance	632,475	3,413,383	978,842	52,045	(1,697,271)	5,374,339	130,665	(3,169,785)	882,312	(5,649,875)	9,172,311	533,431	10,652,872
Due (to) from Revenue Fund - Note 2	731,560	(0)	(3,916,544)	(168,170)	(5,391,939)	(5,496)	(5,764,510)	39,162	3,491	0	0	0	(14,472,446)
Unspent transfer from Capital Fund	2,478,549	66,503	281,814	0	522,944	23,301,088	116,303	278,101	179,596	0	0	0	27,224,898
Fund Balance as at December 31, 2018	\$3,842,583	\$3,479,886	(\$2,655,888)	(\$116,125)	(\$6,566,266)	\$28,669,931	(\$5,517,542)	(\$2,852,522)	\$1,065,400	(\$5,649,875)	\$9,172,311	\$533,431	\$23,405,323

Note 1: \$9M of the 2018 transfers represents the repayment of OLG borrowings from 2015-2018

Note 2: Net amounts represent spending of prior year transfers, less current year unspent transfers.

Note 3: All amounts shown represent *Temporary Borrowing or Receivables* only

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Exhibit 2 - Sources of Funding for Growth Related Projects

Project	Development Charges										Other Funding Sources			Total Funding		
	Parks & Recreation Services (Outdoor)	Parks & Recreation Services (Indoor)	Fire & Rescue Services	Police Services	Library Services	Roads and Related	Public Works	Municipal Fleet	General Government	Utility Services - Water	Utility Services - Wastewater	Innisfil Heights Utility Services - Water	Discretionary Reserve Funds		Discretionary Reserves	Other
9th Line Beach Development	(25,805)															(25,805)
Recreation & Culture Master Plan	(10,818)								(5,409)							(16,227)
LSAMI Park 1	(4)															(4)
Webster Park	2												(22,696)			(22,694)
Sleeping Lion - New Parkette (no. 2)	8															8
Bell Park - Cookstown	52															52
Sleeping Lion Parkette 1 - Development	185															185
Innisvillage East - New Parkette	392												(222,206)			(221,814)
Alcona Capital Parkette	1,668												(135,000)			(133,332)
Cookshill Park - South Dev.	4,768															4,768
Additional Park Furnishings	48,757															48,757
Town Campus - Walking Trails	92,129												125,273		23,378	240,780
Road Ends Program - Implement Parks & Recreation MP Recommendations	129,635												80,850			210,485
Trail Program - Implement Trials Master Plan	166,932												429,624		137,994	734,550
Active Innisfil Master Plan Implementation	247,664												(245,821)			1,843
LSAMI P3 - New Park	329,581												(365,868)			(36,287)
Cookstown Library & Community Park Phase 2	438,336															438,336
IBP Children's Play Area - Exp	500,889												(488,202)			12,687
Rizzardo Health & Wellness Centre		1,858,497											5,400,000		3,183,826	10,442,323
Vol Firefighter Bunker Gear			165										21,000			21,165
Outfit 4 Firefighters - FT			12,902													12,902
Training Officer Duty Vehicle			34,254													34,254
Outfit 2018 SLC Firefighters			39,224										98,000			137,224
Deputy Chief Duty Vehicle			43,458													43,458
Outfit 2017 SLC Deputy Chief			54,288													54,288
BBP Fire Hall - Tanker Truck			286,497													286,497
BBP Fire Hall - Pumper Truck			583,388													583,388
Station 4 - Replacement			1,721,727													1,721,727
Station 2 - Replacement			2,194,817													2,194,817
RFID						4,128										4,128
Cookstown Generator						10,209										5,802
Cookstown Digital Media Lab						17,056								(4,407)		17,056
RFID						29,456							(727)			28,729
NovelBranch Book Kiosk						31,942										31,942
Lakeshore Library Expansion					6,897,742											6,897,742
Sorensen Bridge									(68,717)				68,717			0
IBR - Precinct 1 Urbanization									(2)							(2)
6th Line - Bridge Expansion over Railway									833							833

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	Parks & Recreation Services (Outdoor)	Parks & Recreation Services (Indoor)	Fire & Rescue Services	Police Services	Library Services	Roads and Related	Public Works	Municipal Fleet	General Government	Utility Services - Water	Utility Services - Wastewater	Innisfil Heights Utility Services - Water	Discretionary Reserve Funds	Discretionary Reserves		Other
Mobile Fleet Service Truck								117,537					(440)			117,096
Sidewalk Machine								137,253								137,253
Tandem Axle Plow/Dump								267,916					358,268			626,184
Tandem Axle - Primary Unit								274,154						(14,345)		259,809
Additional Tandem Axle Plow/Dump								275,823								275,823
Additional Tandem Axle 2								275,914								275,914
Additional Street Sweeper (Mechanical)								289,116								289,116
Parking Plan for Alcona Central Commercial Area									(8,416)							(8,416)
Master Plan/Needs Assessment Study									590				(11,250)			(10,660)
IH Development Permit Study									6,303							6,303
TOI Development Guide									7,468				(11,606)			(4,138)
Engin. Standards for Cap.Proj.									8,614				(8,614)			0
Our Place Official Plan Implementation									10,553				(20,500)			(9,947)
Official Plan Update									16,822				230			17,052
Fire Benchmarking/Performance									24,702				(4,611)			20,091
TOI Eng. Standard Update									26,447				1,212			27,659
Demand-Responsive Transit Implementation									38,750				86,250			125,000
Development Charges Background Study									61,226							61,226
Water and Wastewater Master Plan Modeling										66,560	73,216	6,656				146,431
Asset Management										7,147	10,720	3,573				21,440
Churchill Reservoir & Booster Stn										32,904	36,561	3,656				73,121
IH Transmission Watermain										2,015,427						2,015,427
6th Line Waterman -Sleeping Lion												52,074				52,074
Inflow & Infiltration (I&I) Reduction										349,147		148,923				498,070
Lakeshore WPCP Expansion											141,233					141,233
Spring Street Sanitary Sewer											74,657					74,657
Lakeshore WWTP Expansion											336,650					336,650
Cookstown WW PC Plant											12,427					12,427
SPS PUMP STATION 2											250					250
6th Line Alcona South Sewer - Sleeping Lion											82,735					82,735
Sludge Handling Upgrade - Lystek												1,124,578				1,124,578
Leonards Beach Sewer Upgrades												2,713,014				2,713,014
Lefroy Servicing										188,225	91,813				10,729	290,767
Innisfil Heights Servicing - WW only											61,025				27,327	88,352
Total Funding Provided	\$1,924,372	\$1,858,497	\$4,970,720	\$0	\$6,990,532	\$3,820,997	\$5,696,137	\$2,856,419	\$187,650	\$2,659,410	\$4,781,862	\$214,883	\$5,739,254	(\$10,678)	\$3,383,255	\$45,073,308

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Note 1: Development Charges are based on actual expenditures, Other Funding Sources are based on approved expenditures

Note 2: Amounts include repayment to OLG.

Funds were borrowed from OLG initially as the growth portion of these projects was not eligible for DC funding. With the update of the 2014 DC background study we are now permitted to fund from DCs.