

**Corporation of the Town of Innisfil  
Treasurer's Statement under Section 43 of the Development Charges Act, 1997  
For the Year Ended December 31, 2021**

**Attachment 1 - Statement of Fund Balance Continuity**

| Fund Description                               | Parks &<br>Recreation<br>Services | Fire & Rescue<br>Services | Police<br>Services | Library<br>Services | Roads and<br>Related | Public Works  | Municipal<br>Fleet | General<br>Government | Utility Services -<br>Water | Utility Services -<br>Wastewater | Total        |
|--|-----------------------------------|---------------------------|--------------------|---------------------|----------------------|---------------|--------------------|-----------------------|-----------------------------|----------------------------------|--------------|
| Fund Balance as at January 1, 2021             | \$6,607,746                       | (\$9,987,802)             | (\$316,853)        | (\$6,560,871)       | \$32,549,374         | (\$5,607,635) | (\$3,049,245)      | \$796,858             | (\$19,894,210)              | \$7,912,044                      | \$2,449,405  |
| <b>Revenues</b>                                |                                   |                           |                    |                     |                      |               |                    |                       |                             |                                  |              |
| Interest earned                                | 115,184                           | (143,097)                 | (3,715)            | (90,994)            | 590,806              | (81,255)      | (46,607)           | 10,307                | (83,918)                    | 91,287                           | 357,998      |
| Transfer from Revenue Fund                     |                                   |                           |                    |                     |                      |               |                    |                       |                             |                                  | -            |
| Development Charge Receipts                    | 7,387,682                         | 1,046,702                 | 367,080            | 1,246,307           | 13,429,562           | 495,741       | 668,177            | 337,854               | 9,399,243                   | 7,640,436                        | 42,018,785   |
| Total Revenues                                 | 7,502,866                         | 903,605                   | 363,365            | 1,155,313           | 14,020,368           | 414,486       | 621,570            | 348,161               | 9,315,325                   | 7,731,723                        | 42,376,783   |
| <b>Expenses</b>                                |                                   |                           |                    |                     |                      |               |                    |                       |                             |                                  |              |
| Transfer to Revenue Fund                       | 1,437,947                         | -                         | 191,819            | 178,814             | -                    | -             | -                  | 156,696               |                             |                                  | 1,965,275    |
| Transfer to Capital Fund (Note 1)              | 4,508,544                         | 61,673                    | -                  | 0                   | 3,184,305            | 14,485        | 460,816            | 361,586               | 7,525,833                   | 12,866,746                       | 28,983,989   |
| Total Expenses                                 | 5,946,490                         | 61,673                    | 191,819            | 178,814             | 3,184,305            | 14,485        | 460,816            | 518,282               | 7,525,833                   | 12,866,746                       | 30,949,264   |
| Fund Balance as at December 31, 2021           | 8,164,122                         | (9,145,870)               | (145,307)          | (5,584,372)         | 43,385,437           | (5,207,634)   | (2,888,491)        | 626,737               | (18,104,718)                | 2,777,021                        | 13,876,924   |
| <b>Represented by:</b>                         |                                   |                           |                    |                     |                      |               |                    |                       |                             |                                  |              |
| Cash Balance                                   | (1,391,306)                       | (3,037,022)               | (145,307)          | (6,079,372)         | 4,809,699            | (5,246,455)   | (3,811,817)        | 88,660                | (18,104,718)                | 2,777,021                        | (30,140,616) |
| Due (to) from Revenue Fund                     | (175,894)                         | 0                         | 0                  | 0                   | 7,354,629            | 0             | 44,836             | 263                   | -                           | -                                | 7,223,833    |
| Unspent(Unfinanced) transfer from Capital Fund | 9,731,322                         | (6,108,848)               | -                  | 495,000             | 31,221,109           | 38,822        | 878,490            | 537,814               | -                           | -                                | 36,793,707   |
| Fund Balance as at December 31, 2021           | \$8,164,122                       | (\$9,145,870)             | (\$145,307)        | (\$5,584,372)       | \$43,385,437         | (\$5,207,634) | (\$2,888,491)      | \$626,737             | (\$18,104,718)              | \$2,777,021                      | \$13,876,924 |

**Note 1:** Development Charges transfers are based on actual expenditures

**Corporation of the Town of Innisfil**  
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**For the Year Ended December 31, 2021**

| Project   | Attachment 2 - Sources of Funding for Growth Related Projects |                        |                  |                 |              |                 |                    |                          |                               | Other Funding Sources (Note 2) |                        |                           |           |          | Total Funding |
|---|---|------------------------|------------------|-----------------|--------------|-----------------|--------------------|--------------------------|-------------------------------|--------------------------------|------------------------|---------------------------|-----------|----------|---------------|
|   | Development Charges (Note 1)                                  |                        |                  |                 |              |                 |                    |                          |                               | Discretionary Reserve Funds    | Discretionary Reserves | Tax Levy Operating Budget | Grants    | Other    |               |
|   | Parks & Recreation Services                                   | Fire & Rescue Services | Library Services | Roads & Related | Public Works | Municipal Fleet | General Government | Utility Services - Water | Utility Services - Wastewater |                                |                        |                           |           |          |               |
| Town Square - Alcona  | 3,346,839   |                        |                  |                 |              |                 |                    |                          |                               | 473,000                        |                        |                           |           |          | 3,819,839     |
| Trails Master Plan Implementation   | 694,236   |                        |                  |                 |              |                 |                    |                          |                               | 528,196                        |                        |                           | 59,606    |          | 1,282,037     |
| Innisfil Beach Park Master Plan Implementation  | 184,705   |                        |                  |                 |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 184,705       |
| Town Campus - Walking Trails  | 184,393   |                        |                  |                 |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 184,393       |
| Road Ends Program - Implement Parks & Recreation MP Recommendations                           | 169,682   |                        |                  |                 |              |                 |                    |                          |                               | 277,912                        |                        |                           |           |          | 447,594       |
| Parkland Redevelopment  | 32,884  |                        |                  |                 |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 32,884        |
| New Development Parks Program   | 7,199   |                        |                  |                 |              |                 |                    |                          |                               | 212,918                        |                        |                           |           |          | 220,117       |
| Recreation & Culture Master Plan  | 5,782   |                        |                  |                 |              |                 | 2,891              |                          |                               | 0                              |                        |                           |           |          | 8,673         |
| Rizzardo Health & Wellness Centre   | (7,243)   |                        |                  |                 |              |                 |                    |                          |                               |                                |                        | 144,436                   |           | (25,982) | 111,211       |
| Parks Master Plan - Update  | (109,933)   |                        |                  |                 |              |                 | 168,381            |                          |                               | 205,800                        |                        |                           |           |          | 264,248       |
| Addition of Fire Boat   |   | 35,466                 |                  |                 |              |                 |                    |                          |                               |                                |                        |                           |           |          | 35,466        |
| Station #5 - Big Bay Point  |   | 26,207                 |                  |                 |              |                 |                    |                          |                               |                                |                        |                           |           |          | 26,207        |
| Lockhart Rd - 20th Sideroad to Lake Simcoe - Reconstruction / Active Transportation           |   |                        |                  | 1,045,191       |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 1,045,191     |
| 6th Line Interch. EA & Supporting Infrast. Design & Construction                              |   |                        |                  | 704,219         |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 704,219       |
| GO Station Integration and Mobility Hub/Smart City Implementation                             |   |                        |                  | 502,860         |              |                 |                    |                          |                               | 1,889,549                      |                        |                           |           |          | 2,392,409     |
| 25th Sideroad - Big Bay Point Road to Mapleview Drive - Reconstruction                        |   |                        |                  | 177,002         |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 177,002       |
| Webster Blvd. North Extension - from existing north limit to 20th Sideroad - New Construction |   |                        |                  | 169,173         |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 169,173       |
| 6th Line - 20th Sideroad to St Johns  |   |                        |                  | 145,998         |              |                 |                    |                          |                               | (743,850)                      |                        |                           |           |          | (597,852)     |
| Flooding Strategy and Stormwater Management Master Plan Update                                |   |                        |                  | 109,493         |              |                 |                    |                          |                               | 221,691                        |                        |                           |           |          | 331,184       |
| 9th Line - 25th Sideroad to Leonard Street - Paved Shoulders                                  |   |                        |                  | 97,158          |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 97,158        |
| Transportation Master Plan Update   |   |                        |                  | 88,831          |              |                 |                    |                          |                               | 182,349                        |                        |                           |           |          | 271,180       |
| Killarney Beach Road - 20th Sideroad to Ewart Street - EA & Urbanization                      |   |                        |                  | 77,925          |              |                 |                    |                          |                               | 1,088,418                      |                        |                           |           |          | 1,166,343     |
| RDS350 7th Line Improvements - Yonge Street to 10th Sideroad                                  |   |                        |                  | 73,106          |              |                 |                    |                          |                               | 390,997                        |                        |                           |           |          | 464,103       |
| Sustainable Development Goals   |   |                        |                  | 17,563          |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 17,563        |
| Software for Sustainable Infrastructure   |   |                        |                  | 17,498          |              |                 |                    |                          |                               | 14,500                         |                        |                           |           |          | 31,998        |
| 7th Line - 20th Sideroad to Lake Simcoe - Urbanization  |   |                        |                  | 16,608          |              |                 |                    |                          |                               | 0                              |                        |                           |           |          | 16,608        |
| 25th Sideroad & Big Bay Point - New Roundabout/Traffic Signal                                 |   |                        |                  | 7,668           |              |                 |                    |                          |                               | 125,161                        |                        |                           |           |          | 132,829       |
| 6th Line - Bridge Expansion over Railway  |   |                        |                  | 153             |              |                 |                    |                          |                               |                                |                        |                           |           |          | 153           |
| Road Rehabilitation Program   |   |                        |                  | (66,143)        |              |                 |                    |                          |                               | 2,028,294                      |                        |                           | 3,625,236 |          | 5,587,387     |
| Waste Disposal Storage & Containment - Salt Facility  |   |                        |                  |                 | 14,485       |                 |                    |                          |                               | 17,672                         |                        |                           |           |          | 32,157        |
| Additional Loader   |   |                        |                  |                 |              |                 |                    | 219,893                  |                               | (317)                          |                        |                           |           |          | 219,576       |
| Additional Sidewalk Machine   |   |                        |                  |                 |              |                 |                    | 154,600                  |                               | 17,178                         |                        |                           |           |          | 171,778       |
| Operations Fleet Electric Charging Station  |   |                        |                  |                 |              |                 |                    | 31,751                   |                               | 128                            |                        |                           |           |          | 31,879        |
| Replace one Zero Turn Riding Mower with Winter Conversion Kit 09-110                          |   |                        |                  |                 |              |                 |                    | 25,523                   |                               | 2,836                          |                        | (28,359)                  |           |          | 0             |

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| Project  | Attachment 2 - Sources of Funding for Growth Related Projects |                        |                  |                 |              |                 |                    |                          |                               |       | Other Funding Sources (Note 2) |                        |                           |        | Total Funding |
|--|---|------------------------|------------------|-----------------|--------------|-----------------|--------------------|--------------------------|-------------------------------|-------|--------------------------------|------------------------|---------------------------|--------|---------------|
|  | Development Charges (Note 1)                                  |                        |                  |                 |              |                 |                    |                          |                               |       | Discretionary Reserve Funds    | Discretionary Reserves | Tax Levy Operating Budget | Grants |               |
|  | Parks & Recreation Services                                   | Fire & Rescue Services | Library Services | Roads & Related | Public Works | Municipal Fleet | General Government | Utility Services - Water | Utility Services - Wastewater |       |                                |                        |                           |        |               |
| Replace CDSB Fleet Unit# 11-135  |   |                        |                  |                 |              | 21,385          |                    |                          |                               |       | 2,376                          | (23,761)               |                           |        | 0             |
| Additional One Ton Dump Truck  |   |                        |                  |                 |              | 13,500          |                    |                          |                               |       | 12360                          |                        |                           |        | 25,860        |
| Replace Toro Z-Master Riding Lawn Mower Unit# 09-106                             |   |                        |                  |                 |              | 7,663           |                    |                          |                               |       |                                | (3,833)                |                           | 3,833  | 7,663         |
| New 1 Ton Dump Truck   |   |                        |                  |                 |              | (13,500)        |                    |                          |                               |       | 1,500                          |                        |                           |        | (12,000)      |
| Development Charges Background Study   |   |                        |                  |                 |              |                 | 35,408             |                          |                               |       | 0                              |                        |                           |        | 35,408        |
| South Simcoe Growth Management - Municipal Comprehensive Review                  |   |                        |                  |                 |              |                 | 33,942             |                          |                               |       | 22,000                         |                        |                           |        | 55,942        |
| Master Plan/Needs Assessment Study   |   |                        |                  |                 |              |                 | 19,929             |                          |                               |       | 0                              |                        |                           |        | 19,929        |
| Orbit Transit Connectivity   |   |                        |                  |                 |              |                 | 19,077             |                          |                               |       | 55,000                         |                        |                           |        | 74,077        |
| Town Campus Master Plan  |   |                        |                  |                 |              |                 | 15,742             |                          |                               |       | 22,000                         |                        |                           |        | 37,742        |
| Affordable Housing Strategy and Implementation Plan                              |   |                        |                  |                 |              |                 | 13,792             |                          |                               |       | 22,000                         |                        |                           |        | 35,792        |
| Zoning By-Law Update/Community Planning Permit Study                             |   |                        |                  |                 |              |                 | 9,642              |                          |                               |       | 51,700                         |                        |                           |        | 61,342        |
| Place Making Destinations Master Plan and Implementation                         |   |                        |                  |                 |              |                 | 9,602              |                          |                               |       | 0                              |                        |                           |        | 9,602         |
| TOI Eng. Standard Update   |   |                        |                  |                 |              |                 | 9,408              |                          |                               |       | 8,753                          |                        |                           |        | 18,161        |
| IH Development Permit Study  |   |                        |                  |                 |              |                 | 6,690              |                          |                               |       | 0                              |                        |                           |        | 6,690         |
| Provincial Policy Update Implementation  |   |                        |                  |                 |              |                 | 5,401              |                          |                               |       | -321.39                        |                        |                           |        | 5,080         |
| Municipal Comprehensive Review   |   |                        |                  |                 |              |                 | 4,941              |                          |                               |       | 0                              |                        |                           |        | 4,941         |
| Our Place Official Plan Implementation   |   |                        |                  |                 |              |                 | 3,972              |                          |                               |       | 0                              |                        |                           |        | 3,972         |
| Innisfil Beach Road Community Planning Permit System Study                       |   |                        |                  |                 |              |                 | 1,191              |                          |                               |       | 0                              |                        |                           |        | 1,191         |
| Library Strategic Plan   |   |                        |                  |                 |              |                 | 945                |                          |                               |       | 0                              |                        |                           |        | 945           |
| Development Charges Background Study Update & Community Benefit Charges Strategy |   |                        |                  |                 |              |                 | 630                |                          |                               |       | 44,700                         |                        |                           |        | 45,330        |
| Killarney Beach Rd Watermain   |   |                        |                  |                 |              |                 |                    |                          | 5,527,558                     |       |                                |                        |                           |        | 5,527,558     |
| IBR 5th Sideroad Intersection  |   |                        |                  |                 |              |                 |                    |                          | 885,607                       |       |                                |                        |                           |        | 885,607       |
| IBR-Yonge to 20th SR WTR   |   |                        |                  |                 |              |                 |                    |                          | 843,859                       |       |                                |                        |                           |        | 843,859       |
| IBR/Yonge Intersection WTR   |   |                        |                  |                 |              |                 |                    |                          | 133,585                       |       |                                |                        |                           |        | 133,585       |
| Water Treatment Plant - Phase 3 Expansion  |   |                        |                  |                 |              |                 |                    |                          | 44,494                        |       |                                |                        |                           |        | 44,494        |
| Lefroy Reservoir & Booster Stn Upgrade   |   |                        |                  |                 |              |                 |                    |                          | 32,394                        |       |                                |                        |                           |        | 32,394        |
| Lefroy Servicing   |   |                        |                  |                 |              |                 |                    |                          | 12,773                        | 5,474 |                                |                        |                           |        | 18,247        |
| Water & Wastewater Modeling  |   |                        |                  |                 |              |                 |                    |                          | 9,400                         | 9,400 |                                |                        |                           |        | 18,800        |
| Innisfil Master Servicing Plan Update  |   |                        |                  |                 |              |                 |                    |                          | 6,480                         | 6,480 |                                |                        |                           |        | 12,960        |
| Lockhart West Watermain  |   |                        |                  |                 |              |                 |                    |                          | 5,597                         |       |                                |                        |                           |        | 5,597         |
| Alcona Reservoir Booster Pumping Station   |   |                        |                  |                 |              |                 |                    |                          | 4,871                         |       |                                |                        |                           |        | 4,871         |
| Class EA study for Alcona Zone 3 BPS   |   |                        |                  |                 |              |                 |                    |                          | 4,766                         |       |                                |                        |                           |        | 4,766         |
| Alcona Reservoir Phase 2 Expansion   |   |                        |                  |                 |              |                 |                    |                          | 4,381                         |       |                                |                        |                           |        | 4,381         |
| Water and Waste Water Master Plan  |   |                        |                  |                 |              |                 |                    |                          | 3,110                         | 3,110 |                                |                        |                           |        | 6,220         |
| Water Plant Capital Lease  |   |                        |                  |                 |              |                 |                    |                          | 2,433                         |       |                                |                        |                           |        | 2,433         |
| IBR 20th Sideroad Intersection   |   |                        |                  |                 |              |                 |                    |                          | 2,264                         |       |                                |                        |                           |        | 2,264         |
| Lockhart East Watermain  |   |                        |                  |                 |              |                 |                    |                          | 745                           |       |                                |                        |                           |        | 745           |
| IBR-10th Sideroad to Yonge   |   |                        |                  |                 |              |                 |                    |                          | 513                           |       |                                |                        |                           |        | 513           |
| IBR-Commerce Gate to 10th Sideroad   |   |                        |                  |                 |              |                 |                    |                          | 476                           |       |                                |                        |                           |        | 476           |

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| Project   | Attachment 2 - Sources of Funding for Growth Related Projects |                        |                  |                 |              |                 |                    |                          |                               | Other Funding Sources (Note 2) |                        |                           |           |          | Total Funding |
|---|---|------------------------|------------------|-----------------|--------------|-----------------|--------------------|--------------------------|-------------------------------|--------------------------------|------------------------|---------------------------|-----------|----------|---------------|
|   | Development Charges (Note 1)                                  |                        |                  |                 |              |                 |                    |                          |                               | Discretionary Reserve Funds    | Discretionary Reserves | Tax Levy Operating Budget | Grants    | Other    |               |
|   | Parks & Recreation Services                                   | Fire & Rescue Services | Library Services | Roads & Related | Public Works | Municipal Fleet | General Government | Utility Services - Water | Utility Services - Wastewater |                                |                        |                           |           |          |               |
| Churchill Reservoir & Booster Stn                           |   |                        |                  |                 |              |                 |                    | 411                      |                               |                                |                        |                           |           |          | 411           |
| Innisfil Heights Transmission Watermain along IBR           |   |                        |                  |                 |              |                 |                    | 115                      |                               |                                |                        |                           |           |          | 115           |
| Sewage Pump Station 2 (SPS 2)                               |   |                        |                  |                 |              |                 |                    |                          | 7,197,677                     |                                |                        |                           |           |          | 7,197,677     |
| Lakeshore Water Pollution Control Plant Expansion           |   |                        |                  |                 |              |                 |                    |                          | 2,991,606                     |                                |                        |                           |           |          | 2,991,606     |
| IBR - Yonge to 20th SR                                      |   |                        |                  |                 |              |                 |                    |                          | 1,342,285                     |                                |                        |                           |           |          | 1,342,285     |
| IBR-Yonge to 20th SRD Sewer Upsizing                        |   |                        |                  |                 |              |                 |                    |                          | 437,582                       |                                |                        |                           |           |          | 437,582       |
| Sludge Handling Upgrade - Lystek                            |   |                        |                  |                 |              |                 |                    |                          | 389,331                       |                                |                        |                           |           |          | 389,331       |
| IBR Yonge Intersection - WW                                 |   |                        |                  |                 |              |                 |                    |                          | 98,413                        |                                |                        |                           |           |          | 98,413        |
| Lakeshore Wastewater Treatment Plant Expansion              |   |                        |                  |                 |              |                 |                    |                          | 95,772                        |                                |                        |                           |           |          | 95,772        |
| Spring Street Sanitary Sewer                                |   |                        |                  |                 |              |                 |                    |                          | 62,495                        |                                |                        |                           |           |          | 62,495        |
| IBR - 5th Sideroad to Commerce Gate                         |   |                        |                  |                 |              |                 |                    |                          | 61,594                        |                                |                        |                           |           |          | 61,594        |
| Inflow and Infiltration Reduction Monitoring/Implementation |   |                        |                  |                 |              |                 |                    |                          | 30,425                        |                                |                        |                           |           |          | 30,425        |
| IH SPS #6 EA  |   |                        |                  |                 |              |                 |                    |                          | 24,731                        |                                |                        |                           |           |          | 24,731        |
| Sandy Cove SPS EA   |   |                        |                  |                 |              |                 |                    |                          | 24,670                        |                                |                        |                           |           |          | 24,670        |
| STROUD SPS EA   |   |                        |                  |                 |              |                 |                    |                          | 17,879                        |                                |                        |                           |           |          | 17,879        |
| Cookstown WW Pollution Control Plant                        |   |                        |                  |                 |              |                 |                    |                          | 13,976                        |                                |                        |                           |           |          | 13,976        |
| IH SPS #1 EA  |   |                        |                  |                 |              |                 |                    |                          | 12,557                        |                                |                        |                           |           |          | 12,557        |
| IH SPS #2 EA  |   |                        |                  |                 |              |                 |                    |                          | 8,381                         |                                |                        |                           |           |          | 8,381         |
| Innisfil Heights Servicing - 6th Line - WW Only             |   |                        |                  |                 |              |                 |                    |                          | 6,462                         |                                |                        |                           |           |          | 6,462         |
| IBR - Commerce Gate to 10th Sideroad                        |   |                        |                  |                 |              |                 |                    |                          | 5,985                         |                                |                        |                           |           |          | 5,985         |
| IBR 5th Sideroad Intersection                               |   |                        |                  |                 |              |                 |                    |                          | 5,756                         |                                |                        |                           |           |          | 5,756         |
| Alcona Sewer Upgrades                                       |   |                        |                  |                 |              |                 |                    |                          | 5,129                         |                                |                        |                           |           |          | 5,129         |
| Lockhart West Sanitary Sewer                                |   |                        |                  |                 |              |                 |                    |                          | 3,434                         |                                |                        |                           |           |          | 3,434         |
| IBR 20th Sideroad Intersection                              |   |                        |                  |                 |              |                 |                    |                          | 2,332                         |                                |                        |                           |           |          | 2,332         |
| IBR - 10th Sideroad to Yonge                                |   |                        |                  |                 |              |                 |                    |                          | 2,265                         |                                |                        |                           |           |          | 2,265         |
| Leonards Beach Sewer Upgrades                               |   |                        |                  |                 |              |                 |                    |                          | 1,548                         |                                |                        |                           |           |          | 1,548         |
|   | 4,508,544   | 61,673                 | 0                | 3,184,305       | 14,485       | 460,816         | 361,586            | 7,525,832                | 12,866,746                    | 7,174,499                      | (55,953)               | 144,436                   | 3,684,842 | (22,149) | 39,909,661    |

**Note 1:** Development Charges are based on actual expenditures

**Note 2:** Other Funding Sources are based on approved expenditures. Negative amounts represent surplus funds returned on completion of project.