

2018 BUDGET

**PROPOSED 2018-2027
CAPITAL PLAN**



NORFOLK COUNTY
Proposed 2018-2027 Capital Plan
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SECTION 1:

FINANCIAL SERVICES REPORT



Special Meeting – October 18 & 19, 2017

Subject: Proposed 2018 Capital Plan
Report Number: F.S.17- 39
Department: Financial Services
Division: Financial Planning and Reporting

Closed Session:	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Budget Amendment:	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Strategic Plan Linkage:	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No

Recommendations:

THAT Report FS 17-39 RE: Proposed 2018 Capital Plan be received;

AND THAT the 2018 Capital Budget in the amount of \$37,713,000 be approved;

AND FURTHER THAT, subject to the provisions of the Purchasing Policy, staff be authorized to proceed with 2018 Capital Projects that are not funded directly from Tax Levies or Water/Wastewater Rates;

AND FURTHER THAT the Capital Forecast for the years 2019 to 2027 be received as information, in the amount of \$365,825,000;

AND FURTHER THAT the proposed Tax Levies or Water/Wastewater Rates required to fund Capital projects and contributions to Reserves/Reserve Funds as outlined within this report, be included in the 2018 Operating Budget deliberations for consideration.

Introduction/Background:

Norfolk County currently develops four (4) annual budgets as follows:

Annual Budget	Council Review Dates(s)
10 Year Capital Plan	October 18 & October 19, 2017 – Special Meetings
Rate Supported Operating Budget	December 5, 2017 – Regular Council Meeting
Board of Heath Operating Budget	January 24, 2018 Special Meeting
Levy Supported Operating Budget	January 24, 25, and 26, 2018 – Special Meetings

For a number of years the Capital Plan has been the first of the four annual budgets presented to Council for review and adoption. The early adoption of a Capital Plan allows project managers to better plan future projects, and requests for proposals can be issued in non-peak construction times which, on many occasions, results in preferential pricing. In addition, any merits/financial impacts as a result of enhanced or new initiatives approved will be included within operational plans. It is the Capital Plan where the County commits to the necessary infrastructure over the long term, including operating and f program costs associated with the capital initiatives.

Discussion/Analysis:

Norfolk County Council has adopted a financial sustainability philosophy to ensure, among other things, that spending on capital programs meets the needs of the community in a cost effective manner. The Capital Plan is an integral component of Norfolk County’s long-term financial sustainability program. As a result, the Capital Plan process has been focused on strategic objectives and long term financial plans.

The Proposed 2018 Capital Plan includes the Proposed 2018 Capital Budget and Proposed Capital Forecast for the years 2019 to 2027. Council’s review of the Proposed 2018 Capital Plan provides an opportunity to approve the 2018 capital requirements and to receive as information the capital forecast for the years 2019 to 2027 in order to maintain or enhance infrastructure. This addresses the needs of Norfolk County and facilitates meeting the objectives of the long-term financial sustainability philosophy.

Within the current Strategic Plan, one goal includes the annual review of the 10 Year Capital Plan to ensure projects are prioritized, rational and affordable.

The Capital Plan is the opportunity for Council to review and make adjustments with the proposed infrastructure priorities and in the end committing, in principal, and establishing the County's long term financial plan.

Developing the Proposed 2018 Capital Plan

Developing the Proposed 2018 Capital Plan is a collaborative process taking an abundant amount of time involving staff input from virtually every Department within the County. The Proposed 2018 Capital Plan approved by the Senior Leadership Team (SLT), for consideration by Council, is the result of input from staff regarding current and future capital needs to address the existing service levels established by Council.

All of the County's Departments/Divisions submitted a preliminary list of capital projects to be considered for inclusion in the Capital Budget for 2018. SLT reviewed all of the proposed capital projects in detail and ranked them, using the previously approved Capital Ranking Criteria, to determine the capital projects that would be recommended in the Proposed 2018 Capital Budget.

The Capital Ranking Criteria, presented on page 5, is used to rank the capital projects that are included in the Proposed 2018 Capital Budget. In most cases, capital projects, from the preliminary list of capital projects submitted by staff, that are not included in the Proposed 2018 Capital Budget were deferred and included in future years in the Proposed 2019 to 2027 Capital Forecast or later.

The driving forces for a capital project to be included in the Proposed 2018 Capital Budget include:

- Is it legislated or mandatory?
 - There has been a change in legislation requiring it to be done.
 - The County has been ordered or mandated to do it – i.e. by an MOE Order.
- Is the capital project to replace existing assets to maintain current service levels?
 - Required to replace an existing asset that is at the end of its useful life.
 - Examples: vehicle replacement, sewer replacement, etc.
- Is the capital project to maintain current levels of service for increased growth?
 - The level of service has not changed but the volume required has increased because of growth.

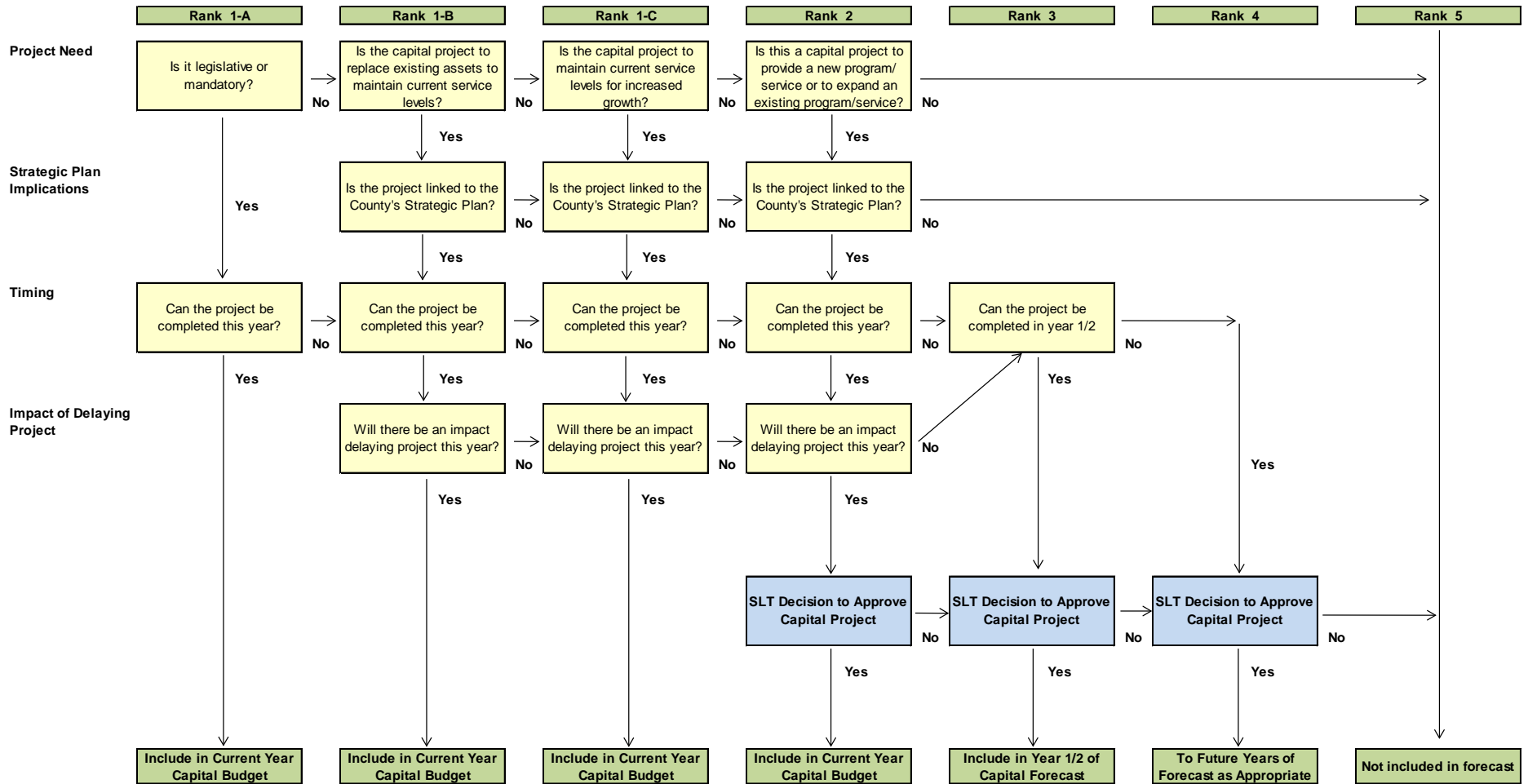
- Example: purchase an additional snow plow to provide service – the service level for snow removal has not changed, we just need to do more of it.
- An important criteria is if the capital project is linked to the County’s Strategic Plan. If it is not then the capital project should not be in the Capital Budget or Capital Plan as it does not fall into the County’s long term strategy for development.
- Another important criteria is whether the project can be started and/or completed this year – i.e. is it construction ready, can the engineering services be completed this year, are we ready to proceed to tender, etc.
- The last criteria is whether there will be an impact if this project is delayed.
 - If there is no impact on delaying the project this year then SLT would decide whether to proceed forward in the current year or to defer the project to the following year. This review/decision by SLT addresses workload impacts and financing requirements.

The next step taken by SLT was to review the 2018 to 2027 Capital Plan. Discussions took place considering if projects could be completed in the year with the current resources, specifically concentrating on projects scheduled for 2018. As a result, a number of projects were deferred to future years, other projects were removed from the proposed Capital Plan or moved further past the 10-year forecast.

The outcome as a result of this additional exercise is outlined further in this report. However overall, the Preliminary 2018 Capital Plan presented to SLT included a total of \$445,765,400 in capital requests, and specifically \$51,378,000 requested for 2018. As a result of SLT’s review, the overall plan was reduced from \$445,765,400 to \$403,538,000, a \$42,227,400 reduction of which 2018 was reduced by \$13,665,000. This reduction included moving/deferring projects past the ten year forecast where SLT determined projects may not move forward as a result of the Lake Erie Supply and Interconnections project or it was decided to complete studies/assessments first as it was unknown the scope of the projects or if the projects were needed.



Norfolk County CAPITAL RANKING CRITERIA



Presentation of the Proposed 2018 Capital Plan

The Proposed 2018 Capital Plan is presented in two parts:

- Proposed 2018 Capital Budget:
 - Presented in Tab 2 of the Proposed 2018 Capital Plan
 - A listing of the proposed capital projects for the year 2018 presented in each of the categories as outlined below

- Proposed 2018 – 2027 Capital Forecast:
 - Presented in Tab 3 of the Proposed 2018 Capital Plan
 - A summary of the 2018-2027 Capital Plan by departments, project types and funding sources
 - A summary of the proposed capital projects for the ten-year forecast, 2019 to 2027

- Detailed Project Sheets will be readily available electronically and Financial Services staff can make copies of specific projects as requested. In addition, these Project Sheets will be available for display during Council's review of the Proposed 2018 Capital Plan.

The requirements introduced by the Public Sector Accounting Board (PSAB), for accounting for and reporting of Tangible Capital Assets (TCA) and other financial reporting, fundamentally changed how municipalities budgeted for the replacement of TCA's. The primary focus of the Capital Plan is on major capital expenditures. Expenditures for repair and maintenance of TCA's are not included in the Capital Plan however will be included in the Operating Plan because repair and maintenance costs, as defined by the revised PSAB Guidelines, are considered an operating cost not a capital cost.

The Proposed 2018 Capital Budget is presented around a framework based upon the following categories:

A. Replacements of Capital Assets

This category provides replacement of existing Tangible Capital Assets (TCA) to maintain current levels of service and can be found in the Proposed 2018 Capital Plan under Section 2A: Proposed 2018 Capital Budget – Replacement of Capital Assets.

Asset replacements presented in these sections of the Proposed 2018 Capital Plan come from the TCA Accounting System or from various reports dealing with condition and replacement of capital assets. The TCA System maintains historical information about the assets including, amongst other things, the date of acquisition or date the asset was placed in service and the estimated life expectancy. Based upon this information, the TCA System provides the expected year of replacement. As a TCA reaches the end of its useful life, staff reviews the condition of the asset to determine when actual replacement should occur – just because an asset reaches the end of its projected useful life does not mean that replacement is automatic. If the asset can continue in operation in an effective manner, replacement may be delayed. It is important to note that this does not eliminate replacement; rather replacement is deferred to take advantage of an asset that still has more life in it.

Asset replacements in this category are a “like-for-like” replacement – there are no changes or enhancements with the replacement. For example, a ½ ton pickup is replaced with a ½ ton pickup. Although the technology and other changes over the years may result in the replacement having additional features which are now standard for that type of asset, it is still considered replacement of the asset with a similar asset. In the pickup example, this may mean that the replacement has a number of power features that today are standard but were upgrades when the asset being replaced was originally purchased.

Funding for replacement of capital assets generally comes from capital replacement Reserves/Reserve Funds that have been established to provide funding solely for the replacement of capital assets. Policy CRS-78 Re: Capital Financing provides for the establishment and use of capital replacement Reserves/Reserve Funds. Annual contributions to these Reserves/Reserve Funds are based should be based on the annual amortization expense associated with the asset and may be enhanced to provide for inflation related to replacement costs. Capital replacement Reserves/Reserve Funds are to be used only to fund capital asset replacements and are not to be used to fund purchase of new assets for new or expanded services or programs.

Capital Replacement Reserves/Reserve Funds should be in place for all TCA’s. Where such Reserves/Reserve Funds are not in place, replacement of capital assets would have to be funded from other sources such as Water/Wastewater Rates, Tax Levies, other grants, donations etc.

In addition to the identified specific programs for Replacement of Capital Assets, this category also includes a sub-category entitled *Other Replacement*. The projects included in this group are for replacement of capital assets for which a specific *Replacement Program* does not exist.

B. Replacements With Enhancements

This category provides replacement of existing TCA's to maintain current levels of service but include some enhancement to the asset being replaced and can be found in the Proposed 2018 Capital Plan under Section 2B: Proposed 2018 Capital Budget – Replacements with Enhancements.

As is the case with Category A – Replacements of Capital Assets, replacement is initiated from the TCA System or from reports dealing with asset condition and replacement. While these are essentially replacement of a TCA, they include some *Enhancement* to the asset being replaced or provide an *Enhancement* to the service provided. The enhancement may be needed to address some health and safety issue, or to provide new technology to save costs (for example fuel saving technology), or be needed to address increased services (for example, more roads to maintain).

Asset replacements in this category are not a one-for-one replacement nor are they for purchase of a completely new TCA. Asset replacements are presented separately as there is both a replacement component and an enhancement component. In evaluating these replacements a determination needs to be made regarding the nature of the enhancement and the need for it.

Funding for capital asset *Replacements with Enhancements* could come from a variety of sources. The replacement component would likely be funded from the capital replacement Reserves/Reserve Funds that have been established to provide funding solely for the replacement of capital assets. The enhancement component may be funded from replacement Reserves/Reserve Funds if it can be shown that the cost of the acquisition is less than or equal to the cost of replacement of the existing asset. Where the cost of the enhancement component exceeds cost of replacement of the current asset, funding cannot be from replacement Reserves/Reserve Funds. Where the enhancement is to provide new/increased services as the result of growth or is to address health and safety issues or to provide cost savings through efficiencies, funding should be from new revenues, such as Development Charges, community donations, government grants, water/wastewater rates, tax levies or debt.

C. New Capital Initiatives

This category includes capital projects for acquisition of *New* TCA's for new services or enhancement of existing services and can be found in the Proposed 2018 Capital Plan under Section 2C: Proposed 2018 Capital Budget – New Capital Initiatives.

This category provides for the acquisition of new assets where no asset existed before and does not include replacement of existing TCA's. Typically New Capital Initiatives are one-time projects and not part of an ongoing program. However, there are instances where there is an ongoing program for the acquisition of *New* TCA's to provide new services. For example, the Barrier Free Access Program is an ongoing program to meet the mandate to provide barrier free access, but most projects provide for the acquisition of *New* assets.

Funding for acquisition of new TCA's should be from new revenues. Where growth has occurred as the result of development, there may be a need for additional assets to address the needs for increased service to meet the demands of growth. Such growth related asset expansion should be funded from Development Charges. This ensures that current property owners are not paying for asset expansion caused by development. Where there is an expansion of services that is not growth related (providing new services to an underserved area) funding could come from community donations, government grants, water/wastewater rates, tax levies or debt. Council may also approve the creation of special funding programs to provide special Reserves/Reserve Funds to pre-finance construction of a new asset. The acquisition of new TCA's to provide new services are not to be funded from the replacement Reserves/Reserve Funds.

D. Library Board

Requests proposed by the Norfolk County Library Board have been summarized separately under Section 2D: Proposed 2018 Capital Budget - Library Board for Council's consideration and review. SLT has not ranked the Library Board's requests as these requests will be presented by the Library Board.

Analysis of the Proposed 2018 Capital Plan

The Proposed 2018 Capital Plan presents a proposed gross capital expenditure program totaling approximately \$404 million for the ten-year forecast period for all County operations, including Rate Funded Capital Projects and Levy Supported Capital Projects. The Proposed 2018 Capital Budget includes \$38 million for projects planned to be completed/initiated in 2018. Table 1 provides a summary of the Proposed 2018 Capital Plan based upon the four presentation categories outlined above.

Table 1: Summary of Proposed 2018 Capital Plan

Capital Projects Category	2017 Capital Plan		2018 Capital Plan	
	Approved Year 2017	Ten-Year Forecast	Proposed Year 2018	Ten-Year Forecast
Replacement of Capital Assets	\$ 26,096,000	\$276,499,000	\$ 32,111,000	\$308,945,000
Replacement with Enhancements	910,000	9,865,000	3,683,000	19,872,000
New Capital Initiatives	757,000	40,501,000	1,530,000	70,080,000
Library Board	355,000	4,504,000	389,000	4,641,000
Total Capital Projects	\$28,118,000	\$331,369,000	\$37,713,000	\$403,538,000

Table 2 provides a breakdown of the Proposed 2018 Capital Plan by base funding source for capital projects supported and funded from Tax Levies (Levy Funded Projects) and those supported and funded from Water and Wastewater Rates (Rate Funded Projects):

Table 2: Breakdown of Proposed 2018 Capital Plan By Base Funding Source

Capital Projects	2017 Capital Plan		2018 Capital Plan	
	Approved Year 2017	Ten-Year Forecast	Proposed Year 2018	Ten-Year Forecast
Levy Funded Capital Projects	\$20,868,000	\$ 257,763,000	\$26,689,000	\$283,694,000
Rate Funded Capital Projects	7,250,000	73,606,000	11,024,000	119,844,000
Total Capital Projects	\$28,118,000	\$331,369,000	\$37,713,000	\$403,538,000

As outlined in Tables 1 and 2 this represents an increase of approximately \$73 Million over the Approved 2017 Capital Plan compared to the Proposed 2018 Capital Plan. This increase can be mainly contributed to the following items outlined in Table 3.

Table 3: Proposed 2018 Capital Plan Drivers

Project Drivers	\$ Millions	Total \$ Millions
Tax Supported Capital Projects:		
Additional Arena Dressing Rooms	4.5	
Floor & Board Replacements (Talbot Gardens & Simcoe Rec Centre	2.0	
Simcoe Recreation Centre Building Upgrades	0.6	
Directional Waterspouts and Deck Retiling	0.5	
Increase in Long Point Causeway Reconstruction (\$2.0 to \$3.5)	1.5	
Increase in Long Point Causeway Bridge Rehabilitation (\$1.8 to \$6.5)	4.7	
New Simcoe Fire Station	1.6	
Total Tax Supported Capital Projects		15.4
Rate Supported Capital Projects:		
Lake Erie Water Supply & Interconnections– Port Dover WTP	39.6	
Simcoe Water Reservoir Capacity Increases	4.4	
Simcoe Wastewater Treatment Facility Equipment Replacement	2.3	
Simcoe Wastewater New Filtration Building	2.0	
Simcoe North East Well Supply	4.0	
Port Dover Booster Station	3.0	
Waterford Water Storage	3.0	
Total Rate Supported Capital Projects		58.3
TOTAL TAX AND RATE SUPPORTED CAPITAL PROJECT		73.7

Capital Financing Plan

In 2009 Council approved Policy CRS-78 – *Capital Financing Policy* to establish financing principals for the funding of capital expenditures. In preparing the Proposed 2018 Capital Plan, staff have followed the provisions in Policy CRS-78 and funded capital projects as identified in the above description of each category. Table 4 provides a summary of the funding sources for each category of capital project:

Table 4: Summary of Funding Sources for Capital Projects

Capital Projects Category	Funding Source
A. Replacements of Capital Assets	<ul style="list-style-type: none"> • Capital Replacement Reserves/Reserve Funds • Water/Wastewater Rates and Tax Levies where Capital Replacement Reserves/Reserve Funds do not exist
B. Replacements with Enhancements	<ul style="list-style-type: none"> • Replacement component – funded in same manner as Replacement of Capital Assets • Enhancement component – funded from new revenue, such as Development Charges, community donations, government grants, water/wastewater rates, tax levies or debt
C. New Capital Initiatives	<ul style="list-style-type: none"> • New revenue, such as Development Charges, community donations, government grants, water/wastewater rates, tax levies or debt

Funding Assumptions

Funding of the projects included in the Proposed 2018 Capital Plan is based upon the following assumptions:

- Proposed capital projects are included in the Proposed Capital Plan generally in total in the year the project is initiated, however, a number of larger projects will include engineering/design work in the current year and construction costs in the following year.

- Funding for the proposed capital projects is provided based on how the costs have been included in the Capital Plan. (it is recognized that a capital project may cover a number of years and that funding will be provided on a 'cash flow' basis based upon the actual expenditures)
- Funding will be provided from the appropriate Reserves/Reserve Funds as required to fund the capital project, irrespective of whether there are sufficient funds in that Reserve/Reserve Fund.

One exception is the funding for the rehabilitation of bridges which have been funded in the past from the Road Reconstruction Reserve based on Norfolk County's Financing Policy. Based on the premise that many of the bridge rehabilitations completed are for bridges that are very old and the fact that the life span of bridges are out 50 years or more, it was decided last year that the most fair method would be to change how bridge infrastructure projects are typically funded and fund these infrastructure projects from the issuance of debentures. Changing the funding methodology will spread the costs of the rehabilitation over a larger tax group as opposed to the current tax group paying for the entire rehabilitation.

It should be noted, additional debt carries with it the impact on Water/Wastewater Rates and Tax Levies.

- If a deficit occurs in a Reserve/Reserve Fund, that deficit will be dealt with as a separate matter during the continued extensive Reserve/Reserve Fund review initiated this year.
- Where funding is through the issuance of debentures, such debentures will be issued in the year following the year the project is approved in the Capital Plan, with payments starting the year after the debt is issued

Table 5 provides a summary of the funding sources for the Proposed 2018 Capital Plan.

Table 5: Summary of Funding Sources for Proposed 2018 Capital Plan

Source of Funding	2017 Capital Plan		2018 Capital Plan	
	Approved Year 2017	Ten-Year Forecast	Proposed Year 2018	Ten-Year Forecast
Reserves/Reserve Funds	\$20,816,500	\$244,116,200	\$31,168,000	\$271,044,000
Debentures:				
New Capital	262,000	20,437,000	462,000	56,533,000
Capital Replacements	4,570,000	30,138,000	2,217,000	34,751,000
Total Debentures	4,832,000	50,575,000	2,679,000	91,284,000
External Financing	372,500	6,639,800	460,000	7,780,000
Grants & Subsidies	882,000	20,315,000	1,240,000	18,430,000
Tax Levy, Water/Wastewater Rates	1,215,000	9,723,000	2,166,000	15,000,000
Total	\$28,118,000	\$331,369,000	\$37,713,000	\$403,538,000

Reserves and Reserve Funds

Reserves and Reserve Funds play a crucial role in the County's long-term financing plan and represent a significant source of funding for proposed capital projects. Tab 4 of the Proposed Capital Plan book includes a summary of the County's Reserves and Reserve Funds used to fund capital projects.

The Reserves/Reserve Funds information presented in Tab 4 starts with the final December 31, 2016 audited year-end balances in the Reserves/Reserve Funds.

- *Sources of Funds:* Funding for Reserves/Reserve Funds comes from various sources, including Water/Wastewater Rates, Tax Levies, Grants and Development Charges. Some of the contributions from Water/Wastewater Rates or Tax Levies are indexed for inflation; however the majority of these contributions are based upon the amounts approved in the 2018 Operating Budgets, with no change over the ten-year forecast period.
- *Uses of Funds:* Funds are allocated to Works-in-Process in the 2018 and prior years approved Capital Budgets and for proposed projects included in the Proposed 2018 Capital Plan for the years 2018 to 2027. Funding for future capital projects is allocated on a commitment basis which may differ dramatically based on the timing when projects are completed and funds actually flowed to finance projects.

Capital Purpose Reserves and Reserve Funds:

These Reserves/Reserve Funds are used to fund replacement of TCA's as provided in the Capital Financing Policy. Generally contributions to these Reserves/Reserve Funds come from the Tax Levies.

Included in this group are the Water and Wastewater Capital Replacement Reserve Funds, which are used exclusively to fund replacement of water and wastewater infrastructure and related equipment. Contributions to these Reserves/Reserve Funds come from Water/Wastewater Rates.

Included in this group as well is the Gas Tax Revenue Reserve Fund, which is funds received from the Federal Government to be used to fund eligible infrastructure projects, including water, wastewater, solid waste, roads, bridges, active transportation infrastructure, capacity building and community energy systems.

Some of the Capital Purpose Reserves/Reserve Funds are projected to be in deficit by the end of the forecast period. These projected deficits could be mitigated by reducing the proposed level of capital expenditures over the forecast period, increasing annual contributions or through the issuance of additional debt; however, additional debt carries with it the impact on Water/Wastewater Rates and Tax Levies. In addition, Federal and Provincial infrastructure funding programs may provide some funding; however, given the state of their deficits funding is likely going to be limited and sporadic.

For a number of Capital Reserves and Reserve Funds, Council previously approved an annual contribution including an annual percentage contribution increase for a few these funds. Table 6 summarizes the approved contribution levels for 2017 and identifies the approved percentage contribution increase for certain Reserves and Reserve Funds.

Table 6: Current Annual Capital Reserves and Reserve Funds Contributions

Reserve/Reserve Fund	2017 Contribution \$	Recommended Annual % Increase to Contribution
Levy Supported Contributions:		
Road Construction Reserve	6,454,000	2%
Capital Fleet Equipment Pool Replacement Reserve	1,346,300	2%
Fire Vehicle & Equipment Reserve	631,700	2%
EMS Vehicle & Equipment Reserve	193,700	2%
Office Automation Equipment Reserve	357,800	2%
General Building Reserve	1,473,600	2%
Port Dover Marina Reserve Fund	210,000	0%
Solid Waste Reserve Fund	366,300	0%
County Library Reserve	325,000	5%
Delhi BIA Business Development Reserve	5,000	0%
Total Levy Supported Contributions	11,363,400	
Rate Supported Contributions:		
Water Capital Replacement Reserve Fund	2,945,100	0%
Wastewater Capital Replacement Reserve Fund	2,922,300	0%
Total Rate Supported Contributions	5,867,400	
TOTAL LEVY AND SUPPORTED CONTRIBUTIONS	17,230,800	

In July of this year, staff presented to Council Report FS 17-26 “Repositioning of Norfolk County’s Reserves and Reserve Funds”. Within this report, Council approved a number of recommendations to address the infrastructure gap in terms of the shortfall in funding as related to capital requirements in order to maintain service levels for Norfolk County. Many of the recommendations have been built into the Proposed 2018 Capital Plan and a number of recommendations will be dealt with at a later date as additional reviews are completed and information and results of studies become available.

Within this report a number of recommendations were approved to change the level of contributions from Levy have been included in the Proposed 2018 Capital Plan. The recommendations are as follows:

Table 7: Levy Impacts from Report FS 17-26 Recommendations

Reserve/Reserve Fund	Recommended Levy Contribution %	Levy Contribution %
Road Construction Reserve (7%)	460,800	.58
Solid Waste Reserve Fund	400,000	.50
General Capital Replacement Reserve	250,000	.31
Port Rowan Marina Reserve	30,000	.04
Simcoe Farmers Market Reserve	5,000	.01
Delhi BIA Business Development Reserve	(5,000)	(.01)
TOTAL	1,140,800	1.43

Based on Tables 6 and 7, the following is a summary of the estimated contributions to be included in the Proposed 2018 Levy and Rate Supported Operating Budgets. The 2018 Levy Supported Operating Budget is estimated to increase by \$1,237,200 or a 1.6% increase over 2017.

Table 8: Projected 2018 Levy and Rate Current Annual Capital Reserves and Reserve Funds Contributions

Reserve/Reserve Fund	Projected 2018 Contribution \$
Levy Supported Contributions:	
Road Construction Reserve	6,914,800
Capital Fleet Equipment Pool Replacement Reserve	1,373,200
Fire Vehicle & Equipment Reserve	644,300
EMS Vehicle & Equipment Reserve	197,600
Office Automation Equipment Reserve	365,000
General Building Reserve	1,503,100
Port Dover Marina Reserve Fund	210,000
Port Rowan Marina Reserve Fund	30,000
Solid Waste Reserve Fund	766,300
County Library Reserve	341,300
Delhi BIA Business Development Reserve	0
General Capital Replacement Reserve	250,000
Simcoe Farmers Market Reserve	5,000
Total Levy Supported Contributions	12,600,600
Rate Supported Contributions:	

Water Capital Replacement Reserve Fund	2,945,100
Wastewater Capital Replacement Reserve Fund	2,922,300
6otal Rate Supported Contributions	5,867,400
TOTAL LEVY AND SUPPORTED CONTRIBUTIONS	18,468,000

In addition to the approved changes in the level of Reserves and Reserve annual contributions, all other contributions within Report FS 17-26 have been included in the Proposed 2018 Capital Plan. These results are presented in Table 9 under the column entitled “2027 Projection Based on Proposed 2018 Capital Plan”. Overall, the proposed plan has not substantially changed the forecasted balances presented within Report FS 17-26. As a result, at this time, staff is not recommending any further change to Capital Reserves and Reserve contributions.

**Table 9: Capital Reserves & Reserve Fund (Not Including DC’s)
Projected 2026 Balances compared to 2027 Projected Balances**

Reserve/Reserve Fund	2026 Projection \$	2027 Projection Based on Proposed 2018 Capital Plan
Road Construction Reserve	86,000	3,988,418
Wastewater Capital Replacement Reserve Fund	2,597,000	1,931,340
Water Capital Replacement Reserve Fund	71,000	1,221,108
Solid Waste Reserve Fund	-	(400,496)
Fire Vehicle & Equipment Reserve	(4,009,000)	(5,552,198)

EMS Vehicle & Equipment Reserve	(849,000)	(2,453,317)
General Building Reserve	924,000	590,504
Office Automation Equipment Reserve	1,892,000	1,499,634
Capital Fleet Equipment Pool Replacement Reserve	4,330,000	2,335,580
General Capital Replacement Reserve	-	1,231,120
Port Dover & Rowan Marina Reserves	1,559,000	(162,821)
Energy Conservation Reserve	8,000	192,145
County Library Reserve	(464,000)	(32,857)
TOTAL	6,145,000	4,338,160

Development Charges Reserve Funds:

A new Development Charges Background Study was completed and approved in 2014. The results of this review have been included in the Proposed 2018 Capital Plan. These Reserve Funds are used to provide funding for acquisition of new TCA's that result from new development. Contributions to these Reserve Funds come from Development Charges collected when a building permit is issued for new construction and interest earned.

Some of the Development Charge Reserve Funds are projected to be in a deficit at some point throughout the forecast period. To a great extent, this is attributed to timing of the receipt of Development Charges on new construction. There are a number of capital projects in previous Plans and the Proposed 2018 Capital Plan to provide new assets for growth beyond the forecast period. For example, a sewage treatment plant expansion may be required today but the new construction, upon which Development Charges would be collected, may not occur for many years into the future. Development Charge Reserve Funds are maintained apart and separate from the County's General Capital Reserves. The cost of any additional debt that may be issued to cover the deficit in these Reserve Funds or that is advanced from County Funds to provide short-term funding is charged to these Reserve Funds so there is no impact on tax levies.

In addition, to increasing the level of a number Reserve and Reserve contributions, Report FS 17-26 amended the approved 2017 Levy Supported Operating Budget to include an allocation to complete a Development Charges Study

earlier than originally planned. It is expected once this study is completed; a number of Capital Replacement Reserves and Reserve Funds commitments will be need to be reviewed and contributions adjusted.

Debentures

The Capital Financing Policy provides that the acquisition of new TCA's, to provide new services, may be financed through the issuance of debentures.

Debt issue and repayment projections provided in the Proposed 2018 Capital Plan are based upon the following assumptions:

- Debt will be issued the year after the project is approved in the Proposed 2018 Capital Budget and Forecast, with payments starting in the year following the year debt is issued
- The repayment term for debt is a function of the life cycle for the new asset, amount of the debt to be issued and impact on Tax or Water/Wastewater Rates. For purposes of the Proposed 2018 Capital Plan, generally repayments are as follows:
 - Debt issued for levy supported capital expenditures will be repaid over a 10 year term
 - Debt issued for rate supported capital expenditures will be repaid over a 20 year term
- Refinancing of all balloon debentures will be in accordance with the original debenture issue

The County's total outstanding debt – issued and to be issued - is projected to increase from approximately \$69 million at the end of 2018 to a high of approximately \$117 million by 2025 and \$111 million by the end of the forecast period. Based on the level of debt financing required throughout the forecast period, annual debt payments will increase steadily from approximately \$9.1 million in 2018 to and climbing to o \$14 million in 2027. These amounts are based upon the identified requirement for debt financing in the Proposed 2018 Capital Plan and they do not include any additional debt that may be required to fund deficits in Capital Reserves/Reserve Funds.

The Province regulates the level of debt that may be incurred by municipalities. Under Ontario Regulation 403/02 the Ministry of Municipal Affairs and Housing provides the Annual Repayment Limit (ARL) *which represents the maximum amount which a municipality has to commit to payments relating to debt and financial obligations*. This Regulation provides that the total of all debt and long-term payment obligations may not be greater than 25% of the municipalities

own source revenues – Tax Levies, User Rates, Rate Generated Revenue and excluding Federal and Provincial grants. The ARL calculation is the repayment limit in total, for both Tax Supported and Rate Supported (Water and Wastewater) debt payments.

The graph presented in Tab 5 illustrates the Total Projected Annual Debt Payments throughout the forecast period against the Annual Repayment Limit (ARL) as approved by the Province and indexed at the rate of 3% per year to reflect projected increases in own sources of revenue. Based upon the debt funding requirements in the Proposed 2018 Capital Plan, the available credit is approximately 61% in 2018 and decreases to a low 51% in 2025.

The level of debt held by the municipality is a key indicator used by rating agencies in establishing a municipality's credit rating. It is this credit rating, which investors look at when they make decisions to purchase a municipality's debentures. A lower credit rating results in higher interest rates on debenture issues, which in turn, has a negative impact on annual payments and available credit limits. In addition, a lower credit rating negatively impacts the ability to market future debt issues. At the last credit rating review, the County's Credit Rating was reaffirmed at AA-/Stable which is reasonable for a municipality of the size and operating scope of Norfolk County.

External Financing

External Financing comes from a variety of sources, including donations, recoveries from property owners related to drain construction projects and recoveries from cost sharing agreements with developers. The funding from donations represents some financial uncertainty if the donations at the projected levels are not achieved. Ideally, ensuring donations are secured before a project commences can mitigate this risk; however this may not be feasible for a longer-term fundraising program. The timing of receipt of donations may also require the County to cash-flow the project until the fundraising campaign is completed.

Grants and Subsidies

The majority of funding from Grants and Subsidies comes from the Provincial Government in the way of subsidies for Municipal Drain projects. In previous years the County received funding from Canada and Ontario under a number of infrastructure funding programs however, funding from these grants and subsidies has proven not to be a very predictable source of funding. Given the present economic conditions the upper levels of government are facing it is anticipated that any infrastructure funding programs will continue to be very modest.

Municipal Levy and Water/Wastewater Rates

Funding from Tax Levies and Water/Wastewater Rates is allocated to fund proposed capital projects that do not have an alternative funding source and to avoid funding through the issuance of debentures. When the 2018 Capital Budget is approved, any projects that are funded from Tax Levies or Water/Wastewater Rates are *approved in principle* only and are referred to the 2018 Operating Budget deliberations for further consideration. These capital projects may not proceed until the Operating Budgets have been approved.

Capital Budget Highlights/Challenges

The County is responsible for maintaining a variety of major types of municipal capital investments with an approximate replacement value of \$852 Million based on the 2016 Financial Statements. These assets include roads, bridges, water and wastewater, facilities, vehicles and equipment etc. Included in the Proposed 2018 Capital Plan under these various asset types are projects to ensure that the County is able to continue the level of services that they have been previously provided and residents have come to expect. Where possible the Plan has been developed through various asset management plans, servicing plans and master plans. In addition, the Plan includes costs related to increased capital requirements due to changes in legislation.

For the Proposed 2018 Capital Plan, the document has been prepared and presented similar to previous years plans provided to Council.

However, as presented in previous year's documents, the goal of balancing our immediate and future needs with affordability has become difficult. Not unlike other municipalities, Norfolk County has infrastructure needs that exceed available funding and cannot be accommodated within the current envelope of available funding including Federal and Provincial funding but excluding debt. Basically, there are limited financing sources available to the County to fund the necessary infrastructure replacements which will require Norfolk County to look at balancing capital needs.

During the 2016 Capital Plan development SLT took some action regarding affordability and went through the exercise of sending the original plan back to departments to review. The Preliminary 2016 Capital Budget presented to SLT totaled \$52.1 and the Capital Plan was \$425.1 million and was reduced to \$32 million and \$305 million respectively.

However for 2017, as mentioned earlier, the Preliminary 2017 Capital Budget presented to SLT totaled \$38.2 and the Capital Plan is \$336 million. SLT successfully reduced the Proposed 2017 Capital Budget to \$29 and overall the Capital

Plan was reduced slightly to \$330 million. Compared to the 10 year forecast from 2016, the Proposed 2017 Capital Plan increased \$26 million. During Council deliberations, the plan was increased slightly to \$331 million. For 2018, the Capital Plan presented to SLT was \$446 million for the 10 year forecast and \$51 million for 2018. During SLT's review, the overall plan was reduced by \$42 million of which \$13 million related to 2018. Compared to the 10 year forecast from 2017, the Proposed Capital Plan has increased \$73 million.

Though staff has reviewed the Proposed 2018 Capital Plan a funding shortfall still exists that needs to be addressed. Staff from all departments has been continuing to work on an analysis of the affordability of Norfolk County's infrastructure needs including a corporate Reserve and Reserve Strategy and Policy. This policy will include recently announced available funding and will also be based on the 2018 Capital Plan.

2018 Capital Plan Approval

Upon completion of the review of the Proposed 2018 Capital Plan, Council will be asked to pass a resolution to approve the 2018 Capital Budget and to adopt the 2019 to 2027 Capital Forecast in principle.

Council approval of the 2018 Capital Budget includes the following:

- Authority for staff to proceed with capital projects that are funded from Reserves/Reserve Funds or through the issuance of debentures. This timely approval of the 2018 Capital Budget provides that tenders may be called early in the New Year, thereby ensuring a more competitive bidding process and, hopefully, more favourable tender pricing.
- The revised Purchasing Policy CRS-03, approved by Council on November 8, 2011, provides General Managers with the authority to award tenders for approved capital projects under the following conditions:
 - The tender is less than \$250,000,
 - It is the lowest tender meeting specifications,
 - The scope of the project has not changed from what was approved by Council in the Capital Budget
 - The amount of the Bid, plus all related costs, is within the approved Capital Budget allocation
 - In instances, where the General Manager has authority to award contracts, funding from Reserves/Reserve Funds will be completed as provided in the Proposed 2018 Capital Budget
 - In instances where the tender is greater than \$250,000 or where the above conditions have not been met, award of the tender is subject to prior approval of Council

- Council approval is required in all instances where funding for the approved capital project is through the issuance of debentures, regardless of the value of the project.
- Capital projects, funded from Tax Levies or Water/Wastewater Rates, may not proceed until the capital funding in those Operating Budgets has been approved.
- Any potential increases in Tax Levies or Water/Wastewater Rates to provide funding for capital projects are approved in principle only and are referred to the 2018 Operating Budget deliberations for consideration.

Conclusion:

Norfolk County has made some progress over the past years in developing a long range approach to capital budgeting however continued improvements are needed in order to manage investments in capital infrastructure. Despite the additional pressures of the County's aging infrastructure which is becoming more difficult to keep in a state of good repair and financial capital investment shortfalls, staff is recommending the Proposed 2018 Capital Plan be approved.

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SECTION 2:

PROPOSED 2018 CAPITAL BUDGET



**PROPOSED 2018 CAPITAL BUDGET
PROJECT TYPES**

Project ID/Name	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
REPLACEMENTS OF CAPITAL ASSETS	32,111,000	(460,000)	(1,240,000)	(2,217,000)	(27,160,000)	(1,034,000)	(32,111,000)
REPLACEMENTS WITH ENHANCEMENTS	3,683,000			(362,000)	(2,994,000)	(327,000)	(3,683,000)
NEW CAPITAL INITIATIVES	1,530,000			(100,000)	(707,000)	(723,000)	(1,530,000)
NORFOLK COUNTY PUBLIC LIBRARIES	389,000				(307,000)	(82,000)	(389,000)
Total PROJECT TYPES	37,713,000	(460,000)	(1,240,000)	(2,679,000)	(31,168,000)	(2,166,000)	(37,713,000)

SECTION 2A:

PROPOSED 2018 CAPITAL BUDGET

REPLACEMENTS OF CAPITAL ASSETS



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Employee & Business Services								
Human Resources & Staff Development								
Photocopier Replacement Program								
3531701 Printer/Copier/Scanner/Fax Combo Replacement	Ranking 1 - B	11,000	0	0	0	(11,000)	0	(11,000)
Total Photocopier Replacement Program		11,000	0	0	0	(11,000)	0	(11,000)
Total Human Resources & Staff Development		11,000				(11,000)		(11,000)
Information Systems								
Information Technology Replacement Program								
3431704 Information Technology Replacement Program 2017 Phase 2 of 2	Ranking 1 - B	50,000	0	0	0	(50,000)	0	(50,000)
3431801 Information Technology Replacement Program	Ranking 1 - B	195,000	0	0	0	(195,000)	0	(195,000)
3431803 Property Management Software Upgrade	Ranking 1 - B	70,000	0	0	0	(21,000)	(49,000)	(70,000)
Total Information Technology Replacement Program		315,000	0	0	0	(266,000)	(49,000)	(315,000)
Total Information Systems		315,000				(266,000)	(49,000)	(315,000)
Total Employee & Business Services		326,000				(277,000)	(49,000)	(326,000)
Public Works & Environmental Services								
Support Services								
Public Works Photocopier Replacement Program								
5231801 PWES Support Services Photocopier	Ranking 1 - B	8,000	0	0	0	(8,000)	0	(8,000)
Total Public Works Photocopier Replacement Program		8,000	0	0	0	(8,000)	0	(8,000)
Total Support Services		8,000				(8,000)		(8,000)
Engineering Services								
Infrastructure Reconstruction Program								
5531612 Second Ave - Norfolk St to Hunt St, Simcoe - Road Reconstruction	Ranking 1 - B	1,475,000	0	0	0	(1,475,000)	0	(1,475,000)
5531615 Kent Street - Robinson St to Colborne St, Simcoe - Road Reconstruction	Ranking 1 - B	2,350,000	0	0	0	(2,350,000)	0	(2,350,000)
5531707 Nichol Street - St. James to Auty, Waterford - Road Reconstruction	Ranking 1 - B	550,000	0	0	0	(550,000)	0	(550,000)
5531709 Temperance Street - Main St to Duncombe Rd, Waterford	Ranking 1 - B	1,110,000	0	(640,000)	0	(470,000)	0	(1,110,000)
5531710 Bell Street - Swimming Pool Road to Herbert Ave, Delhi - Road Reconstruction	Ranking 1 - B	1,325,000	0	0	0	(1,325,000)	0	(1,325,000)
5531712 Head Street - Grove to Chapel, Simcoe	Ranking 1 - B	1,100,000	0	0	0	(1,100,000)	0	(1,100,000)
5531715 St. Andrews Street - Chapman to McNab, Port Dover - Road Reconstruction	Ranking 1 - B	1,580,000	0	0	0	(1,580,000)	0	(1,580,000)
5531721 St. Ann Street - Bell St to Church St, Delhi	Ranking 1 - B	270,000	0	0	0	(270,000)	0	(270,000)
5531806 Crysler - Maple to Main, Delhi	Ranking 1 - B	70,000	0	0	0	(70,000)	0	(70,000)
5531808 Tyrell Street - Beckett to King, Simcoe	Ranking 1 - B	260,000	0	(260,000)	0	0	0	(260,000)
5531810 Maple Avenue - Imperial St to Crysler St, Delhi	Ranking 1 - B	65,000	0	0	0	(65,000)	0	(65,000)
5531811 Hazel, Ryerse, Glendon, Swan, Douglas - Watermain, Port Dover	Ranking 1 - B	75,000	0	0	0	(75,000)	0	(75,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
5531813 College Street Area Reconstruction - Waterford Phase 1 of 2	Ranking 1 - B	470,000	0	0	0	(470,000)	0	(470,000)
5531817 Nelson Street - Lakeside Ln to 400m east of Cumberland St, Port Dover	Ranking 1 - B	190,000	0	0	0	(190,000)	0	(190,000)
5531825 Markwell Street - Bell St to Church St, Delhi	Ranking 1 - B	270,000	0	0	0	(270,000)	0	(270,000)
5531828 South Drive - John St to Queen St, Simcoe	Ranking 1 - B	170,000	0	0	0	(170,000)	0	(170,000)
5531830 Don Jon Blvd - Hwy 6 to Jaylin Cres, Port Dover	Ranking 1 - B	140,000	0	(140,000)	0	0	0	(140,000)
5531837 Holden Ave - Beckett to West Street, Simcoe	Ranking 1 - B	1,850,000	0	0	0	(1,850,000)	0	(1,850,000)
Total Infrastructure Reconstruction Program		13,320,000	0	(1,040,000)	0	(12,280,000)	0	(13,320,000)
Asphalt Resurfacing Program								
5531803 Asphalt Resurfacing - Thompson Road East	Ranking 1 - B	130,000	0	0	0	(130,000)	0	(130,000)
5531804 Asphalt Resurfacing - St. John's Road	Ranking 1 - B	1,215,000	0	0	0	(1,215,000)	0	(1,215,000)
5531832 Asphalt Resurfacing - Old Highway 24	Ranking 1 - B	1,500,000	0	0	0	(1,500,000)	0	(1,500,000)
5531833 Asphalt Resurfacing - Norfolk County Road 19 East	Ranking 1 - B	730,000	0	0	0	(730,000)	0	(730,000)
Total Asphalt Resurfacing Program		3,575,000	0	0	0	(3,575,000)	0	(3,575,000)
Bridge Rehabilitation Program								
5531819 Structure D00011 - LaSalette Bridge - Windham	Ranking 1 - B	740,000	0	0	(740,000)	0	0	(740,000)
5531821 Structure 010054 - East 1/4 Line Bridge - Villa Nova Road	Ranking 1 - B	540,000	0	0	(540,000)	0	0	(540,000)
5531822 Structure 010051 - Lot 10 Concession 8 Road Bridge - Townsend	Ranking 1 - B	520,000	0	0	(520,000)	0	0	(520,000)
Total Bridge Rehabilitation Program		1,800,000	0	0	(1,800,000)	0	0	(1,800,000)
Other Replacements								
5531610 Water Main Replacement Lynn Park Subdivision Port Dover	Ranking 1 - B	700,000	0	0	0	(700,000)	0	(700,000)
Total Other Replacements		700,000	0	0	0	(700,000)	0	(700,000)
Total Engineering Services		19,395,000		(1,040,000)	(1,800,000)	(16,555,000)		(19,395,000)
Municipal Drainage Services								
Drainage Engineering & Construction Program								
5931801 Drainage Engineering & Construction Program	Ranking 1 - B	950,000	(450,000)	(200,000)	0	0	(300,000)	(950,000)
Total Drainage Engineering & Construction Program		950,000	(450,000)	(200,000)	0	0	(300,000)	(950,000)
Total Municipal Drainage Services		950,000	(450,000)	(200,000)			(300,000)	(950,000)
Fleet								
Tandem Axle Truck Replacement Program								
5431835 Tandem Axle Truck Replacement	Ranking 1 - B	315,000	0	0	0	(315,000)	0	(315,000)
5431836 Tandem Axle Truck Replacement	Ranking 1 - B	315,000	0	0	0	(315,000)	0	(315,000)
Total Tandem Axle Truck Replacement Program		630,000	0	0	0	(630,000)	0	(630,000)
Pickup Truck Replacement Program								
5431837 Pickup Truck Replacement	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
5431838 Pickup Truck Replacement	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
5431839 Pickup Truck Replacement	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
5431840 Pickup Truck Replacement	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
Total Pickup Truck Replacement Program		140,000	0	0	0	(140,000)	0	(140,000)
Fleet Capital Equipment Replacement Program								
5431805 Tractor/Loader/Backhoe - B053	Ranking 1 - B	130,000	0	0	0	(130,000)	0	(130,000)
5431807 One Ton Truck Box Replacement- T482	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total Fleet Capital Equipment Replacement Program		140,000	0	0	0	(140,000)	0	(140,000)
Total Fleet		910,000				(910,000)		(910,000)
Facilities								
HVAC Replacement Program								
5331812 HVAC Replacement - Facilities Operations Building	Ranking 1 - B	7,000	0	0	0	(7,000)	0	(7,000)
5331813 HVAC Replacement - Courtyard Public Works Yard	Ranking 1 - B	17,000	0	0	0	(14,000)	(3,000)	(17,000)
5331814 HVAC Replacement - 60 Colborne St	Ranking 1 - B	8,000	0	0	0	(8,000)	0	(8,000)
5331815 HVAC Replacement - Port Rowan EMS Base	Ranking 1 - B	12,000	0	0	0	(12,000)	0	(12,000)
5331819 HVAC Replacement - CAB	Ranking 1 - B	490,000	0	0	0	(490,000)	0	(490,000)
7331815 HVAC Replacement - Talbot Gardens	Ranking 1 - B	225,000	0	0	0	(225,000)	0	(225,000)
7331816 HVAC Replacement - Simcoe Recreation Centre Arena	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
7331817 HVAC Replacement - Port Dover Community Centre	Ranking 1 - B	20,000	0	0	0	(20,000)	0	(20,000)
Total HVAC Replacement Program		789,000	0	0	0	(786,000)	(3,000)	(789,000)
Roof Replacement Program								
5331811 Roof Replacement - Port Dover Harbour Museum Wheelhouse	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
5631813 Roof Replacement- West Area Roads Facility	Ranking 1 - B	40,000	0	0	0	(40,000)	0	(40,000)
7131803 Roof Repair - 95 Culver St.	Ranking 1 - B	20,000	0	0	0	(20,000)	0	(20,000)
Total Roof Replacement Program		95,000	0	0	0	(95,000)	0	(95,000)
Admin Buildings Repairs & Maintenance Program								
5331810 Fire Separations 95 Culver St	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total Admin Buildings Repairs & Maintenance Program		10,000	0	0	0	(10,000)	0	(10,000)
Generator Replacement Program								
5331803 Generator - Port Dover and Walsh Fire	Ranking 1 - B	15,000	0	0	0	(15,000)	0	(15,000)
5331821 Generator - Langton Administration Building	Ranking 1 - B	40,000	0	0	0	(40,000)	0	(40,000)
Total Generator Replacement Program		55,000	0	0	0	(55,000)	0	(55,000)
Barrier Free Access Program								
3331808 Langton Administration Building Handrail	Ranking 1 - B	8,000	0	0	0	0	(8,000)	(8,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
3331809 Delhi Administration Building Handrails	Ranking 1 - B	14,000	0	0	0	0	(14,000)	(14,000)
Total Barrier Free Access Program		22,000	0	0	0	0	(22,000)	(22,000)
Other Replacements								
8331811 Carillon Tower Masonry Restoration	Ranking 1 - B	20,000	0	0	0	0	(20,000)	(20,000)
Total Other Replacements		20,000	0	0	0	0	(20,000)	(20,000)
Total Facilities		991,000				(946,000)	(45,000)	(991,000)
Road Operations								
Urban Street Resurfacing Program								
5631802 Urban Street Resurfacing Program	Ranking 1 - B	300,000	0	0	0	(300,000)	0	(300,000)
Total Urban Street Resurfacing Program		300,000	0	0	0	(300,000)	0	(300,000)
Surface Treatment Program								
5631805 Surface Treatment Program	Ranking 1 - B	3,387,000	0	0	0	(3,387,000)	0	(3,387,000)
Total Surface Treatment Program		3,387,000	0	0	0	(3,387,000)	0	(3,387,000)
Parking Lot Preservation Program								
5631809 Parking Lot Preservation Program	Ranking 1 - B	30,000	0	0	0	0	(30,000)	(30,000)
Total Parking Lot Preservation Program		30,000	0	0	0	0	(30,000)	(30,000)
Retaining Wall Program								
5631806 Retaining Walls	Ranking 1 - B	60,000	0	0	0	(60,000)	0	(60,000)
Total Retaining Wall Program		60,000	0	0	0	(60,000)	0	(60,000)
Street Light Replacements Program								
5631808 LED Street Light Replacement Program	Ranking 2	100,000	0	0	0	(100,000)	0	(100,000)
Total Street Light Replacements Program		100,000	0	0	0	(100,000)	0	(100,000)
Total Road Operations		3,877,000				(3,847,000)	(30,000)	(3,877,000)
Waste Management								
Tom Howe - Gas Flare Preventative Maintenance Program								
5731814 Tom Howe - Landfill Gas Flare- Shell/Insulation	Ranking 1 - A	12,000	0	0	0	(12,000)	0	(12,000)
Total Tom Howe - Gas Flare Preventative Maintenance Program		12,000	0	0	0	(12,000)	0	(12,000)
Other Replacements								
5731812 Closed Site Monitoring Program - N Walsingham Well Repl	Ranking 1 - A	7,000	0	0	0	(7,000)	0	(7,000)
Total Other Replacements		7,000	0	0	0	(7,000)	0	(7,000)
Total Waste Management		19,000				(19,000)		(19,000)
Water Operations								
Water Equipment Replacements/Upgrades Program								
5831836 Port Dover WTP - GAC Replacement	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
5831837 Simcoe WTP - Media Replacement at Simcoe NW Filter Plant	Ranking 1 - B	50,000	0	0	0	(50,000)	0	(50,000)
5831843 Port Rowan WTP - GAC Replacement	Ranking 1 - B	60,000	0	0	0	(60,000)	0	(60,000)
Total Water Equipment Replacements/Upgrades Program		135,000	0	0	0	(135,000)	0	(135,000)
Well Rehabilitation Program								
5831808 Well Rehabilitation Program - Simcoe	Ranking 1 - A	150,000	0	0	0	(150,000)	0	(150,000)
5831833 Well Rehabilitation Program - Waterford	Ranking 1 - A	50,000	0	0	0	(50,000)	0	(50,000)
5831834 Well Rehabilitation Program - Delhi	Ranking 1 - A	50,000	0	0	0	(50,000)	0	(50,000)
Total Well Rehabilitation Program		250,000	0	0	0	(250,000)	0	(250,000)
Supervisory Control & Data Acquisition Replacements Program								
5831805 SCADA Replacements - Water	Ranking 1 - A	295,000	0	0	(269,000)	(26,000)	0	(295,000)
Total Supervisory Control & Data Acquisition Replacements Program		295,000	0	0	(269,000)	(26,000)	0	(295,000)
Infrastructure Reconstruction Program								
5831613 Talbot Road-Hwy 3 Big Creek Watermain Crossing Decommissioning, Delhi	Ranking 1 - B	100,000	0	0	0	(100,000)	0	(100,000)
Total Infrastructure Reconstruction Program		100,000	0	0	0	(100,000)	0	(100,000)
Other Replacements								
5831806 2020 Doan's Hollow Water Facility Decommissioning	Ranking 1 - B	70,000	0	0	0	(70,000)	0	(70,000)
5831813 2019 Simcoe Cedar Street Reservoir Roof Repairs	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
Total Other Replacements		95,000	0	0	0	(95,000)	0	(95,000)
Total Water Operations		875,000			(269,000)	(606,000)		(875,000)
Wastewater Operations								
Wastewater Equipment Replacements/Upgrades Program								
5831814 Port Rowan WWTF - Odour Control Bed Media Change	Ranking 1 - A	7,000	0	0	0	(7,000)	0	(7,000)
5831817 Port Dover - Neslon Street SPS Pump Rebuilds	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
5831822 Simcoe WWTF - Disk Filter Membrane Replacement	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
5831823 Simcoe WWTF - Return Activated Sludge Pump (RAS) Number 3 Rebuild	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
5831824 Simcoe - Talbot St SPS Pump Rebuilds	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
5831825 Simcoe WWTF - Disk Filter Backwash Pump Rebuild	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
5831826 Simcoe WWTF - Tertiary Building Roof Cover	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
5831828 Waterford - Blueline SPS Pump Rebuild	Ranking 1 - B	15,000	0	0	0	(15,000)	0	(15,000)
5831830 Delhi - Main St SPS Piping and Check Valve Replacement	Ranking 1 - B	35,000	0	0	0	(35,000)	0	(35,000)
5831835 Port Dover WWTF - Replace Digester Recirc Pump	Ranking 1 - B	14,000	0	0	0	(14,000)	0	(14,000)
5831852 Port Dover St Patrick Street Sewage Pumping Station Ventilation and Door Replacement	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
5831853 Port Rowan WWTF Blower Rebuilds	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total Wastewater Equipment Replacements/Upgrades Program		221,000	0	0	0	(221,000)	0	(221,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Concrete Tank Repairs Program								
5831803 Wastewater Treatment Facility Concrete Tank Repairs	Ranking 1 - B	100,000	0	0	0	(100,000)	0	(100,000)
Total Concrete Tank Repairs Program		100,000	0	0	0	(100,000)	0	(100,000)
Supervisory Control & Data Acquisition Replacements Program								
5831801 SCADA Replacements - Wastewater	Ranking 1 - A	162,000	0	0	(148,000)	(14,000)	0	(162,000)
Total Supervisory Control & Data Acquisition Replacements Program		162,000	0	0	(148,000)	(14,000)	0	(162,000)
Other Replacements								
5831719 Lynn River Forcemain Crossing	Ranking 1 - B	1,150,000	0	0	0	(1,150,000)	0	(1,150,000)
Total Other Replacements		1,150,000	0	0	0	(1,150,000)	0	(1,150,000)
Total Wastewater Operations		1,633,000			(148,000)	(1,485,000)		(1,633,000)
Total Public Works & Environmental Services		28,658,000	(450,000)	(1,240,000)	(2,217,000)	(24,376,000)	(375,000)	(28,658,000)
Health & Social Services								
Norview Lodge								
Building Envelope Repair Program								
6331809 Norview Building Repairs	Ranking 1 - B	270,000	0	0	0	(270,000)	0	(270,000)
Total Building Envelope Repair Program		270,000	0	0	0	(270,000)	0	(270,000)
Lift Replacement Program								
6331805 Sling Lift with Scale - (1)	Ranking 1 - B	13,000	0	0	0	(13,000)	0	(13,000)
6331806 Ceiling Lift (Replacement) (6)	Ranking 1 - B	15,000	0	0	0	(15,000)	0	(15,000)
Total Lift Replacement Program		28,000	0	0	0	(28,000)	0	(28,000)
Nursing Equipment Replacement Program								
6331802 Slings - (31)	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
Total Nursing Equipment Replacement Program		25,000	0	0	0	(25,000)	0	(25,000)
Laundry Equipment Replacement Program								
6331812 Clothes Dryer - Small (35 lb) (2)	Ranking 1 - B	15,000	0	0	0	(15,000)	0	(15,000)
Total Laundry Equipment Replacement Program		15,000	0	0	0	(15,000)	0	(15,000)
Building & Property Equipment Replacement Program								
6331801 Loading Dock Ramp	Ranking 1 - B	13,000	0	0	0	0	(13,000)	(13,000)
6331808 Condenser/Evaporator Pump (2)	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
6331810 Carpet - Final Phase	Ranking 1 - B	55,000	0	0	0	0	(55,000)	(55,000)
Total Building & Property Equipment Replacement Program		78,000	0	0	0	(10,000)	(68,000)	(78,000)
Kitchen Replacement Program								
6331807 Ice/Water Dispenser (Orchard Grove Servery)	Ranking 1 - B	6,000	0	0	0	(6,000)	0	(6,000)
Total Kitchen Replacement Program		6,000	0	0	0	(6,000)	0	(6,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Total Norview Lodge		422,000				(354,000)	(68,000)	(422,000)
Total Health & Social Services		422,000				(354,000)	(68,000)	(422,000)
Community Services								
CSD Administration								
Other Replacements								
731801 Customer Service Desk Upgrades - Simcoe Recreation Centre	Ranking 1 - B	20,000	0	0	0	0	(20,000)	(20,000)
Total Other Replacements		20,000	0	0	0	0	(20,000)	(20,000)
Total CSD Administration		20,000					(20,000)	(20,000)
Parks, Facilities & Recreation								
Exterior Building Upgrades Program								
7331828 Entrance & Stair Replacement - Port Dover Community Centre	Ranking 1 - B	30,000	0	0	0	(30,000)	0	(30,000)
Total Exterior Building Upgrades Program		30,000	0	0	0	(30,000)	0	(30,000)
Flooring Upgrades & Replacements Program								
7331863 Floor Replacement - Langton Arena	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
Total Flooring Upgrades & Replacements Program		25,000	0	0	0	(25,000)	0	(25,000)
Spectator Seating Replacement Program								
7331873 Talbot Gardens Seating Repairs - Phase 2 of 2	Ranking 1 - B	95,000	0	0	0	(95,000)	0	(95,000)
Total Spectator Seating Replacement Program		95,000	0	0	0	(95,000)	0	(95,000)
Ice Resurfacer Replacements Program								
7331861 Electric Ice Resurfacer - Waterford Arena	Ranking 1 - B	140,000	0	0	0	(140,000)	0	(140,000)
Total Ice Resurfacer Replacements Program		140,000	0	0	0	(140,000)	0	(140,000)
Playground Replacement Program								
7331859 Playground Replacement Program - Delcrest Park, Delhi	Ranking 1 - B	175,000	0	0	0	0	(175,000)	(175,000)
Total Playground Replacement Program		175,000	0	0	0	0	(175,000)	(175,000)
Steel Light Tower Replacement Program								
7331807 Steel Light Tower Replacement Program - Delhi Parks	Ranking 1 - B	140,000	0	0	0	0	(140,000)	(140,000)
Total Steel Light Tower Replacement Program		140,000	0	0	0	0	(140,000)	(140,000)
Auto Floor Scrubber Replacement Program								
7331825 Auto Floor Scrubber Replacement - Port Dover Arena	Ranking 1 - B	7,000	0	0	0	(7,000)	0	(7,000)
7331838 Auto Floor Scrubber Replacement - Langton Arena	Ranking 1 - B	7,000	0	0	0	(7,000)	0	(7,000)
Total Auto Floor Scrubber Replacement Program		14,000	0	0	0	(14,000)	0	(14,000)
Other Replacements								
7331827 Fencing Replacement - Port Dover Kinsmen Park	Ranking 1 - B	20,000	(10,000)	0	0	0	(10,000)	(20,000)
7331829 Diamond Groomer Replacement - Port Dover Parks	Ranking 1 - B	6,000	0	0	0	(6,000)	0	(6,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
7331837 Replace Pool Filter Tank - Annaleise Carr Aquatic Centre	Ranking 1 - B	80,000	0	0	0	0	(80,000)	(80,000)
7331839 Pool Vacuum Replacement - Annaleise Carr Aquatic Centre	Ranking 1 - B	7,000	0	0	0	(7,000)	0	(7,000)
Total Other Replacements		113,000	(10,000)	0	0	(13,000)	(90,000)	(113,000)
Total Parks, Facilities & Recreation		732,000	(10,000)			(317,000)	(405,000)	(732,000)
Fire & Rescue Services								
Fire Vehicle Replacement Program								
7431803 Pump 11 - Stn#11 Vittoria	Ranking 1 - B	675,000	0	0	0	(675,000)	0	(675,000)
Total Fire Vehicle Replacement Program		675,000	0	0	0	(675,000)	0	(675,000)
Fire Station Building Repairs & Maintenance Program								
7431810 Fire Alarm Systems - Stations 2-11	Ranking 1 - B	50,000	0	0	0	(50,000)	0	(50,000)
7431812 Flooring Replacement - Stations 2 & 3	Ranking 1 - B	12,000	0	0	0	(12,000)	0	(12,000)
7431813 Overhead Door Replacement - Station 7	Ranking 1 - B	15,000	0	0	0	(15,000)	0	(15,000)
7431815 Concrete & Asphalt Repairs - Station 8	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total Fire Station Building Repairs & Maintenance Program		87,000	0	0	0	(87,000)	0	(87,000)
Extrication Equipment Program								
7431805 Extrication Equipment	Ranking 1 - B	147,000	0	0	0	(147,000)	0	(147,000)
7431806 Extrication Cutters	Ranking 1 - B	85,000	0	0	0	(85,000)	0	(85,000)
Total Extrication Equipment Program		232,000	0	0	0	(232,000)	0	(232,000)
Total Fire & Rescue Services		994,000				(994,000)		(994,000)
Emergency Medical Services								
EMS Vehicle Replacement Program								
7531801 Disaster Unit/ESU 08-A032	Ranking 1 - B	90,000	0	0	0	(90,000)	0	(90,000)
7531802 Ambulance 11-A040	Ranking 1 - B	137,000	0	0	0	(137,000)	0	(137,000)
7531803 Ambulance 11-A041	Ranking 1 - B	137,000	0	0	0	(137,000)	0	(137,000)
Total EMS Vehicle Replacement Program		364,000	0	0	0	(364,000)	0	(364,000)
Ambulance Defibrillator Replacement Program								
7531809 Ambulance Defibrillator Replacement Program	Ranking 1 - B	100,000	0	0	0	(100,000)	0	(100,000)
Total Ambulance Defibrillator Replacement Program		100,000	0	0	0	(100,000)	0	(100,000)
EMS Buildings Repairs & Maintenance Program								
7531810 Garage Floor Repairs - Delhi EMS Base 05	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
7531811 Garage Floor Repairs - Port Dover EMS Base 02	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total EMS Buildings Repairs & Maintenance Program		20,000	0	0	0	(20,000)	0	(20,000)
Stretcher Replacement Program								
7531806 Stretcher Replacement Program	Ranking 1 - B	135,000	0	0	0	(68,000)	(67,000)	(135,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Total Stretcher Replacement Program		135,000	0	0	0	(68,000)	(67,000)	(135,000)
Total Emergency Medical Services		619,000				(552,000)	(67,000)	(619,000)
Marinas								
Major Dock Rebuilds Program								
7631801 PDHM Major Overhaul Dock 3	Ranking 1 - B	75,000	0	0	0	(75,000)	0	(75,000)
7631802 PDHM Major Overhaul Transient Dock	Ranking 1 - B	80,000	0	0	0	(80,000)	0	(80,000)
Total Major Dock Rebuilds Program		155,000	0	0	0	(155,000)	0	(155,000)
Other Replacements								
7631803 PDHM Replace Diesel Tank	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total Other Replacements		10,000	0	0	0	(10,000)	0	(10,000)
Total Marinas		165,000				(165,000)		(165,000)
Total Community Services		2,530,000	(10,000)			(2,028,000)	(492,000)	(2,530,000)
Development & Cultural Services								
DCS Administration								
DCS Photocopier Replacement Program								
8131701 Development & Cultural Services Photocopier	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
Total DCS Photocopier Replacement Program		10,000	0	0	0	(10,000)	0	(10,000)
Total DCS Administration		10,000				(10,000)		(10,000)
Community Planning Services								
Other Replacements								
8231802 G.I.S. Plotter/Scanner Replacement	Ranking 1 - B	22,000	0	0	0	(22,000)	0	(22,000)
Total Other Replacements		22,000	0	0	0	(22,000)	0	(22,000)
Total Community Planning Services		22,000				(22,000)		(22,000)
Tourism & Economic Development								
Other Replacements								
8431803 Gateway Signage	Ranking 1 - B	50,000	0	0	0	0	(50,000)	(50,000)
Total Other Replacements		50,000	0	0	0	0	(50,000)	(50,000)
Total Tourism & Economic Development		50,000					(50,000)	(50,000)
Heritage & Culture								
Museums Repairs & Maintenance Program								
8331801 Delhi Museum Interior Renovations	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
8331803 Teeterville Museum Electrical Upgrades	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
8331807 Port Dover Harbour Museum Exterior Repairs Phase 2 of 2	Ranking 1 - B	18,000	0	0	0	(18,000)	0	(18,000)
8331808 Exterior Repairs - Teeterville Museum Phase 2 of 2	Ranking 1 - B	20,000	0	0	0	(20,000)	0	(20,000)



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS OF CAPITAL ASSETS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
8331809 Port Dover Harbour Museum Washroom Renovations	Ranking 1 - B	10,000	0	0	0	(10,000)	0	(10,000)
8331813 Waterford Museum Electrical Upgrades	Ranking 1 - B	25,000	0	0	0	(25,000)	0	(25,000)
Total Museums Repairs & Maintenance Program		93,000	0	0	0	(93,000)	0	(93,000)
Total Heritage & Culture		93,000				(93,000)		(93,000)
Total Development & Cultural Services		175,000				(125,000)	(50,000)	(175,000)
Total REPLACEMENTS OF CAPITAL ASSETS		32,111,000	(460,000)	(1,240,000)	(2,217,000)	(27,160,000)	(1,034,000)	(32,111,000)

SECTION 2B:

PROPOSED 2018 CAPITAL BUDGET

REPLACEMENTS

WITH ENHANCEMENTS



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS WITH ENHANCEMENTS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Employee & Business Services								
Clerk & Council Services								
Other Replacements With Enhancements								
3231601 Renovations to Council Chambers	Ranking 1 - B	70,000	0	0	0	0	(70,000)	(70,000)
Total Other Replacements With Enhancements		70,000	0	0	0	0	(70,000)	(70,000)
Total Clerk & Council Services		70,000					(70,000)	(70,000)
Total Employee & Business Services		70,000					(70,000)	(70,000)
Public Works & Environmental Services								
Engineering Services								
Sidewalks & Walkways Reconstruction Program								
5531818 Sidewalks & Walkways Reconstruction	Ranking 1 - C	250,000	0	0	0	(175,000)	(75,000)	(250,000)
Total Sidewalks & Walkways Reconstruction Program		250,000	0	0	0	(175,000)	(75,000)	(250,000)
Total Engineering Services		250,000				(175,000)	(75,000)	(250,000)
Facilities								
Other Replacements With Enhancements								
5631814 Villa Nova Operations Facility Renovation	Ranking 1 - B	60,000	0	0	0	0	(60,000)	(60,000)
Total Other Replacements With Enhancements		60,000	0	0	0	0	(60,000)	(60,000)
Total Facilities		60,000					(60,000)	(60,000)
Road Operations								
Traffic Signal Controllers Program								
5631810 Traffic Controller Program	Ranking 2	50,000	0	0	0	0	(50,000)	(50,000)
Total Traffic Signal Controllers Program		50,000	0	0	0	0	(50,000)	(50,000)
Barrier Free Access Program - Enhancements								
3331708 Accessible Sidewalk Retrofit	Ranking 2	50,000	0	0	0	0	(50,000)	(50,000)
Total Barrier Free Access Program - Enhancements		50,000	0	0	0	0	(50,000)	(50,000)
Total Road Operations		100,000					(100,000)	(100,000)
Water Operations								
Other Replacements With Enhancements								
5831838 Simcoe WTP - Lighting Retrofit	Ranking 2	25,000	0	0	0	(25,000)	0	(25,000)
5831844 Port Rowan WTP - Lighting Retrofit	Ranking 2	20,000	0	0	0	(20,000)	0	(20,000)
Total Other Replacements With Enhancements		45,000	0	0	0	(45,000)	0	(45,000)
Total Water Operations		45,000				(45,000)		(45,000)
Wastewater Operations								
Other Replacements With Enhancements								



PROPOSED 2018 CAPITAL BUDGET
REPLACEMENTS WITH ENHANCEMENTS

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
5831720 Sewage Pumping Station Upgrades - Phase 5	Ranking 1 - B	1,690,000	0	0	0	(1,690,000)	0	(1,690,000)
5831816 Port Rowan WWTF - Anoxic Zone Davit and Winch	Ranking 2	8,000	0	0	0	(8,000)	0	(8,000)
Total Other Replacements With Enhancements		1,698,000	0	0	0	(1,698,000)	0	(1,698,000)
Total Wastewater Operations		1,698,000				(1,698,000)		(1,698,000)
Total Public Works & Environmental Services		2,153,000				(1,918,000)	(235,000)	(2,153,000)
Community Services								
Parks, Facilities & Recreation								
Other Replacements With Enhancements								
7331831 Front Entrance Door Replacement - Waterford Arena	Ranking 1 - B	50,000	0	0	0	(38,000)	(12,000)	(50,000)
7331836 Directional Waterpouts & Deck Retiling - Annaleise Carr Aquatic Centre	Ranking 2	450,000	0	0	0	(450,000)	0	(450,000)
7331850 Architectural Drawings - Port Rowan Community Centre Facade	Ranking 2	10,000	0	0	0	0	(10,000)	(10,000)
Total Other Replacements With Enhancements		510,000	0	0	0	(488,000)	(22,000)	(510,000)
Total Parks, Facilities & Recreation		510,000				(488,000)	(22,000)	(510,000)
Emergency Medical Services								
Other Replacements With Enhancements								
7531808 New EMS Base 03 Waterford	Ranking 2	950,000	0	0	(362,000)	(588,000)	0	(950,000)
Total Other Replacements With Enhancements		950,000	0	0	(362,000)	(588,000)	0	(950,000)
Total Emergency Medical Services		950,000			(362,000)	(588,000)		(950,000)
Total Community Services		1,460,000			(362,000)	(1,076,000)	(22,000)	(1,460,000)
Total REPLACEMENTS WITH ENHANCEMENTS		3,683,000			(362,000)	(2,994,000)	(327,000)	(3,683,000)

SECTION 2C:

PROPOSED 2018 CAPITAL BUDGET

NEW CAPITAL INITIATIVES



PROPOSED 2018 CAPITAL BUDGET
NEW CAPITAL INITIATIVES

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Employee & Business Services								
Corporate Support Services								
Barrier Free Access Program								
3331802 Accessible Podium	Ranking 2	5,000	0	0	0	0	(5,000)	(5,000)
Total Barrier Free Access Program		5,000	0	0	0	0	(5,000)	(5,000)
Total Corporate Support Services		5,000					(5,000)	(5,000)
Information Systems								
Other New Capital Initiatives								
3431802 Fibre Connectivity to Norfolk County Buildings	Ranking 2	440,000	0	0	0	(440,000)	0	(440,000)
3431804 Server Room Fire Suppression System	Ranking 2	40,000	0	0	0	(40,000)	0	(40,000)
Total Other New Capital Initiatives		480,000	0	0	0	(480,000)	0	(480,000)
Total Information Systems		480,000				(480,000)		(480,000)
Total Employee & Business Services		485,000				(480,000)	(5,000)	(485,000)
Public Works & Environmental Services								
Engineering Services								
Other New Capital Initiatives								
5531824 Seawall Construction - Old Mill Road, Clear Creek	Ranking 1 - A	50,000	0	0	0	0	(50,000)	(50,000)
Total Other New Capital Initiatives		50,000	0	0	0	0	(50,000)	(50,000)
Total Engineering Services		50,000					(50,000)	(50,000)
Fleet								
Other New Capital Initiatives								
5431834 Replacement Tanks/Winfuel System - Courtland Yard	Ranking 1 - A	100,000	0	0	(100,000)	0	0	(100,000)
Total Other New Capital Initiatives		100,000	0	0	(100,000)	0	0	(100,000)
Total Fleet		100,000			(100,000)			(100,000)
Facilities								
Other New Capital Initiatives								
5331816 Surplus Building Demolition - 73 Victoria St	Ranking 1 - A	60,000	0	0	0	0	(60,000)	(60,000)
Total Other New Capital Initiatives		60,000	0	0	0	0	(60,000)	(60,000)
Total Facilities		60,000					(60,000)	(60,000)
Road Operations								
Turkey Point Walkway Construction Program								
5631811 Turkey Point Walkway	Ranking 2	22,000	0	0	0	0	(22,000)	(22,000)
Total Turkey Point Walkway Construction Program		22,000	0	0	0	0	(22,000)	(22,000)
Other New Capital Initiatives								



PROPOSED 2018 CAPITAL BUDGET
NEW CAPITAL INITIATIVES

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
5631812 Storage Facility - Villa Nova Operations Yard	Ranking 2	30,000	0	0	0	0	(30,000)	(30,000)
Total Other New Capital Initiatives		30,000	0	0	0	0	(30,000)	(30,000)
Total Road Operations		52,000					(52,000)	(52,000)
Waste Management								
Other New Capital Initiatives								
5731813 Closed Site Monitoring Program - Delhi Expanded Monitoring	Ranking 1 - A	55,000	0	0	0	(55,000)	0	(55,000)
Total Other New Capital Initiatives		55,000	0	0	0	(55,000)	0	(55,000)
Total Waste Management		55,000				(55,000)		(55,000)
Water Operations								
Other New Capital Initiatives								
5831740 Water Treatment - Waterford Standpipe Building	Ranking 2	50,000	0	0	0	0	(50,000)	(50,000)
5831812 Port Rowan Transmission Watermain Condition Assessment	Ranking 2	120,000	0	0	0	0	(120,000)	(120,000)
5831839 Water Modeling Software	Ranking 2	12,000	0	0	0	0	(12,000)	(12,000)
5831840 New Remotely Operated Submersible Inspection Equipment	Ranking 2	11,000	0	0	0	0	(11,000)	(11,000)
5831845 Port Rowan WTP - Surface Treatment of the Laneway at the Water Tower	Ranking 2	30,000	0	0	0	0	(30,000)	(30,000)
Total Other New Capital Initiatives		223,000	0	0	0	0	(223,000)	(223,000)
Total Water Operations		223,000					(223,000)	(223,000)
Wastewater Operations								
Other New Capital Initiatives								
5831815 Port Rowan WWTF - Chemical Building Modifications	Ranking 2	10,000	0	0	0	(10,000)	0	(10,000)
5831820 Port Dover WWTF - Supernate Pump	Ranking 2	15,000	0	0	0	(15,000)	0	(15,000)
5831821 Port Dover WWTF - Sludge Loading Pump	Ranking 2	12,000	0	0	0	(12,000)	0	(12,000)
5831827 Simcoe WWTF - Davit Arm Bases	Ranking 2	10,000	0	0	0	(10,000)	0	(10,000)
5831829 Delhi WWTF - Davit Base and Winch	Ranking 2	20,000	0	0	0	(20,000)	0	(20,000)
5831841 Pipe Crawler - Wastewater Collection	Ranking 2	16,000	0	0	0	0	(16,000)	(16,000)
5831848 Delhi WWTF - Digester #2 Decant Box	Ranking 2	25,000	0	0	0	0	(25,000)	(25,000)
5831849 Port Dover - St Patricks Street SPS Flow Meter	Ranking 2	15,000	0	0	0	(15,000)	0	(15,000)
Total Other New Capital Initiatives		123,000	0	0	0	(82,000)	(41,000)	(123,000)
Total Wastewater Operations		123,000				(82,000)	(41,000)	(123,000)
Total Public Works & Environmental Services		663,000			(100,000)	(137,000)	(426,000)	(663,000)
Health & Social Services								
Norview Lodge								
Lift Program								
6331803 Ceiling Lift Program (2)	Ranking 2	7,000	0	0	0	0	(7,000)	(7,000)



PROPOSED 2018 CAPITAL BUDGET
NEW CAPITAL INITIATIVES

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Total Lift Program		7,000	0	0	0	0	(7,000)	(7,000)
Total Norview Lodge		7,000					(7,000)	(7,000)
Total Health & Social Services		7,000					(7,000)	(7,000)
Community Services								
CSD Administration								
Other New Capital Initiatives								
3331803 Ride Norfolk Accessible Service	Ranking 2	20,000	0	0	0	0	(20,000)	(20,000)
Total Other New Capital Initiatives		20,000	0	0	0	0	(20,000)	(20,000)
Total CSD Administration		20,000					(20,000)	(20,000)
Parks, Facilities & Recreation								
Other New Capital Initiatives								
7331803 Multi Use Sports Pad - Port Rowan Skate Park	Ranking 2	40,000	0	0	0	(40,000)	0	(40,000)
7331804 Install Fencing - Oakwood Cemetery	Ranking 2	50,000	0	0	0	0	(50,000)	(50,000)
7331818 Donly Drive Woodlot - Perimeter Tree Maintenance & Fencing - Phase 1 of 2	Ranking 2	125,000	0	0	0	0	(125,000)	(125,000)
7331852 Beach Surf Rake - Port Dover Parks	Ranking 2	65,000	0	0	0	0	(65,000)	(65,000)
Total Other New Capital Initiatives		280,000	0	0	0	(40,000)	(240,000)	(280,000)
Total Parks, Facilities & Recreation		280,000				(40,000)	(240,000)	(280,000)
Fire & Rescue Services								
Other New Capital Initiatives								
7431808 Radio Recording Device	Ranking 2	15,000	0	0	0	0	(15,000)	(15,000)
Total Other New Capital Initiatives		15,000	0	0	0	0	(15,000)	(15,000)
Total Fire & Rescue Services		15,000					(15,000)	(15,000)
Total Community Services		315,000				(40,000)	(275,000)	(315,000)
Development & Cultural Services								
Building & By-Law								
Other New Capital Initiatives								
8531801 Building Plan Scanner	Ranking 2	10,000	0	0	0	0	(10,000)	(10,000)
Total Other New Capital Initiatives		10,000	0	0	0	0	(10,000)	(10,000)
Total Building & By-Law		10,000					(10,000)	(10,000)
Tourism & Economic Development								
Industrial Park Development								
8431804 Judd Industrial Park	Ranking 2	50,000	0	0	0	(50,000)	0	(50,000)
Total Industrial Park Development		50,000	0	0	0	(50,000)	0	(50,000)
Total Tourism & Economic Development		50,000				(50,000)		(50,000)



PROPOSED 2018 CAPITAL BUDGET
NEW CAPITAL INITIATIVES

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Total Development & Cultural Services		60,000				(50,000)	(10,000)	(60,000)
Total NEW CAPITAL INITIATIVES		1,530,000			(100,000)	(707,000)	(723,000)	(1,530,000)

SECTION 2D:

PROPOSED 2018 CAPITAL BUDGET

NORFOLK COUNTY PUBLIC LIBRARIES



PROPOSED 2018 CAPITAL BUDGET
NORFOLK COUNTY PUBLIC LIBRARIES

Project ID/Name	Priority Ranking	2018 GROSS EXPENDITURES	External Financing	Grants & Subsidies	Debt Financing	Reserves & Reserve Funds	Levy/Rates	TOTAL FUNDING
Requisitions from Boards & Agencies								
Library Board								
Material Replacement Program								
9131803 Library Materials		304,000	0	0	0	(304,000)	0	(304,000)
Total Material Replacement Program		304,000	0	0	0	(304,000)	0	(304,000)
Other Replacements								
9131709 Accessible Washroom - Simcoe Library Branch	Ranking 1 - B	65,000	0	0	0	0	(65,000)	(65,000)
Total Other Replacements		65,000	0	0	0	0	(65,000)	(65,000)
New & Enhanced Security Technology for Libraries								
9131802 Security & Technology for Libraries		20,000	0	0	0	(3,000)	(17,000)	(20,000)
Total New & Enhanced Security Technology for Libraries		20,000	0	0	0	(3,000)	(17,000)	(20,000)
Total Library Board		389,000				(307,000)	(82,000)	(389,000)
Total Requisitions from Boards & Agencies		389,000				(307,000)	(82,000)	(389,000)
Total NORFOLK COUNTY PUBLIC LIBRARIES		389,000				(307,000)	(82,000)	(389,000)

SECTION 3:

2018 – 2027 CAPITAL FORECAST



PROPOSED 2018-2027 CAPITAL PLAN

DEPARTMENTS	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Requisitions from Boards & Agencies	389,000	350,000	766,000	412,000	419,000	355,000	362,000	374,000	826,000	388,000	4,641,000
Employee & Business Services	953,000	666,000	505,000	421,000	380,000	350,000	450,000	516,000	410,000	400,000	5,051,000
Financial Services			10,000	10,000				10,000	10,000		40,000
Public Works & Environmental Services	26,508,000	28,478,000	30,332,000	24,403,000	25,332,000	23,189,000	32,398,000	21,473,000	25,077,000	20,474,000	257,664,000
Health & Social Services	429,000	312,000	194,000	228,000	197,000	122,000	113,000	453,000	380,000	197,000	2,625,000
Community Services	4,582,000	8,620,000	6,178,000	5,267,000	9,789,000	4,866,000	3,086,000	5,574,000	3,876,000	1,558,000	53,396,000
Development & Cultural Services	255,000	560,000	630,000	100,000	100,000	110,000	100,000	150,000	100,000	50,000	2,155,000
Water & Wastewater	4,597,000	1,719,000	6,104,000	9,010,000	6,228,000	25,751,000	7,596,000	4,340,000	7,065,000	5,556,000	77,966,000
TOTAL FUNDING SOURCES	37,713,000	40,705,000	44,719,000	39,851,000	42,445,000	54,743,000	44,105,000	32,890,000	37,744,000	28,623,000	403,538,000
PROJECT TYPES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
REPLACEMENTS OF CAPITAL ASSETS	32,111,000	33,253,000	36,513,000	31,383,000	30,730,000	28,741,000	36,443,000	27,215,000	29,322,000	23,234,000	308,945,000
REPLACEMENTS WITH ENHANCEMENTS	3,683,000	3,471,000	2,020,000	2,573,000	4,770,000	670,000	335,000	1,135,000	420,000	795,000	19,872,000
NEW CAPITAL INITIATIVES	1,530,000	3,631,000	5,420,000	5,483,000	6,526,000	24,977,000	6,965,000	4,166,000	7,176,000	4,206,000	70,080,000
NORFOLK COUNTY PUBLIC LIBRARIES	389,000	350,000	766,000	412,000	419,000	355,000	362,000	374,000	826,000	388,000	4,641,000
TOTAL FUNDING SOURCES	37,713,000	40,705,000	44,719,000	39,851,000	42,445,000	54,743,000	44,105,000	32,890,000	37,744,000	28,623,000	403,538,000
FUNDING SOURCES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
External Financing	460,000	455,000	575,000	1,450,000	2,490,000	585,000	450,000	450,000	450,000	450,000	7,815,000
Grants & Subsidies	1,240,000	2,090,000	2,270,000	2,090,000	2,130,000	2,125,000	2,100,000	1,515,000	1,670,000	1,200,000	18,430,000
Debt Financing											
Debt Proceeds - Rate	417,000	256,000	1,096,000	3,257,000	516,000	24,464,000	6,672,000	3,256,000	5,961,000	4,351,000	50,246,000
Debt Proceeds - Levy	462,000	1,891,000	1,790,000	1,654,000	750,000	1,290,000	750,000	1,550,000	186,000	0	10,323,000
Debt Proceeds - Replacement Levy	1,800,000	1,915,000	6,155,000	2,050,000	1,800,000	1,665,000	8,075,000	2,530,000	3,575,000	1,150,000	30,715,000
Total Debt Financing	2,679,000	4,062,000	9,041,000	6,961,000	3,066,000	27,419,000	15,497,000	7,336,000	9,722,000	5,501,000	91,284,000
Reserves & Reserve Funds	31,168,000	31,397,000	31,046,000	27,565,000	33,671,000	23,660,000	25,057,000	22,523,000	24,651,000	20,271,000	271,009,000
Levy/Rates	2,166,000	2,701,000	1,787,000	1,785,000	1,088,000	954,000	1,001,000	1,066,000	1,251,000	1,201,000	15,000,000
TOTAL FUNDING SOURCES	37,713,000	40,705,000	44,719,000	39,851,000	42,445,000	54,743,000	44,105,000	32,890,000	37,744,000	28,623,000	403,538,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Requisitions from Boards & Agencies										
Library Board										
Material Replacement Program	310,000	316,000	322,000	329,000	335,000	342,000	349,000	356,000	363,000	3,022,000
Other Replacements										
9131706 2021 AODA Compliant Shelving - Port Rowan			50,000							50,000
9132003 2020 AODA Compliant Shelving- Simcoe		100,000								100,000
9132004 2020 Carpets - Simcoe		30,000								30,000
9132103 2021 Carpets - Port Rowan			20,000							20,000
9132203 2022 AODA Compliant Shelving - Waterford				50,000						50,000
9132204 2022 Carpets - Waterford				20,000						20,000
Total Other Replacements		130,000	70,000	70,000						270,000
New & Enhanced Security Technology for Libraries Program	20,000	20,000	20,000	20,000	20,000	20,000	25,000	120,000	25,000	290,000
Other New Capital Initiatives										
9131801 2020 Courtyard Enclosure - Waterford Library		300,000								300,000
9131804 2019 Waterford Sunroom - Engineering	20,000									20,000
9132601 2026 Port Rowan Expansion								350,000		350,000
Total Other New Capital Initiatives	20,000	300,000						350,000		670,000
Total Library Board	350,000	766,000	412,000	419,000	355,000	362,000	374,000	826,000	388,000	4,252,000
Total Requisitions from Boards & Agencies	350,000	766,000	412,000	419,000	355,000	362,000	374,000	826,000	388,000	4,252,000
Employee & Business Services										
Human Resources										
Photocopier Replacement Program			11,000				11,000			22,000
Total Human Resources			11,000				11,000			22,000
Clerk's & Council Services										
Council Services Document Handling Equipment Program		70,000					70,000			140,000
Total Clerk's & Council Services		70,000					70,000			140,000
Corporate Support Services										
POA Photocopier Replacement Program		10,000					10,000			20,000
Other Replacements										
3331902 2019 CSS Photocopier Replacement	6,000									6,000
Total Other Replacements	6,000									6,000
Barrier Free Access Program - Enhancements	250,000									250,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Barrier Free Access Program	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,350,000
Total Corporate Support Services	406,000	160,000	150,000	150,000	150,000	150,000	160,000	150,000	150,000	1,626,000
Information Systems										
Information Technology Replacement Program	260,000	275,000	260,000	180,000	170,000	300,000	275,000	260,000	250,000	2,230,000
Telephone Equipment Replacement Program				50,000	30,000					80,000
Total Information Systems	260,000	275,000	260,000	230,000	200,000	300,000	275,000	260,000	250,000	2,310,000
Total Employee & Business Services	666,000	505,000	421,000	380,000	350,000	450,000	516,000	410,000	400,000	4,098,000
Financial Services										
Financial Services										
Other Replacements										
4132001 2020 Financial Services Photocopier/Printer - Main Floor		10,000								10,000
4132101 2021 Financial Services Photocopier/Printer - Accounting			10,000							10,000
4132501 2025 Financial Services Photocopier/Printer - Main Floor							10,000			10,000
4132601 2026 Financial Services Photocopier/Printer - Accounting								10,000		10,000
Total Other Replacements		10,000	10,000				10,000	10,000		40,000
Total Financial Services		10,000	10,000				10,000	10,000		40,000
Total Financial Services		10,000	10,000				10,000	10,000		40,000
Public Works & Environmental Services										
Support Services										
Public Works Photocopier Replacement Program		20,000		17,000		9,000		20,000		66,000
Total Support Services		20,000		17,000		9,000		20,000		66,000
Engineering Division										
Infrastructure Reconstruction Program	11,055,000	11,055,000	9,615,000	7,962,000	9,120,000	8,970,000	7,810,000	8,105,000	7,650,000	81,342,000
Asphalt Resurfacing Program	5,515,000	5,300,000	5,165,000	6,700,000	3,745,000	6,650,000	3,530,000	2,860,000	3,000,000	42,465,000
Bridge Rehabilitation Program	1,915,000	4,810,000	800,000	1,800,000	1,665,000	8,075,000	2,380,000	3,575,000	1,150,000	26,170,000
Other Replacements										
5531610 Water Main Replacement Lynn Park Subdivision Port Dover	800,000									800,000
Total Other Replacements	800,000									800,000
Sidewalks & Walkways Reconstruction Program	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,250,000
New Infrastructure Construction Program			8,000	45,000			110,000	1,370,000		1,533,000
Total Engineering Division	19,535,000	21,415,000	15,838,000	16,757,000	14,780,000	23,945,000	14,080,000	16,160,000	12,050,000	154,560,000
Municipal Drainage Services										



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Drainage Engineering & Construction Program	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	8,550,000
Total Municipal Drainage Services	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	8,550,000
Fleet										
Tandem Axle Truck Replacement Program		945,000	1,260,000	1,575,000	1,260,000	1,260,000		630,000		6,930,000
Pickup Truck Replacement Program	315,000	315,000	315,000	315,000	315,000	350,000	350,000	350,000	350,000	2,975,000
Fleet Capital Equipment Replacement Program	1,080,000	1,508,000	995,000	407,000	472,000	311,000	408,000	975,000	996,000	7,152,000
Other Replacements With Enhancements										
5431910 2019 By-Law Vehicle - P088	20,000									20,000
Total Other Replacements With Enhancements	20,000									20,000
Total Fleet	1,415,000	2,768,000	2,570,000	2,297,000	2,047,000	1,921,000	758,000	1,955,000	1,346,000	17,077,000
Facilities										
HVAC Replacement Program	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,250,000
Roof Replacement Program	560,000	360,000	200,000	400,000	400,000	400,000	300,000	400,000	400,000	3,420,000
Admin Buildings Repairs & Maintenance Program	350,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,750,000
Generator Replacement Program	20,000	62,000	75,000	46,000	53,000	35,000	75,000	75,000	75,000	516,000
Other Replacements										
5331907 2019 Resurface Parking Lot-Langton Administration Building	71,000									71,000
Total Other Replacements	71,000									71,000
Other Replacements With Enhancements										
5331817 2019 Port Rowan Medical Centre - Renovations	660,000									660,000
Total Other Replacements With Enhancements	660,000									660,000
Barrier Free Access Program	175,000									175,000
Other New Capital Initiatives										
5331908 2019 Norfolk County Garage Storm Sewer Connection	350,000									350,000
5332006 2020 Generator - DAB		35,000								35,000
Total Other New Capital Initiatives	350,000	35,000								385,000
Total Facilities	2,436,000	1,007,000	825,000	996,000	1,003,000	985,000	925,000	1,025,000	1,025,000	10,227,000
Roads Operations										
Urban Street Resurfacing Program	310,000	320,000	330,000	340,000	350,000	360,000	370,000	380,000	390,000	3,150,000
Surface Treatment Program	3,463,000	3,532,000	3,602,000	3,675,000	3,749,000	3,823,000	3,900,000	3,977,000	4,058,000	33,779,000
Parking Lot Preservation Program	30,000	35,000	35,000	40,000	40,000	45,000	45,000	50,000	50,000	370,000
Retaining Wall Program	65,000	70,000	75,000	80,000	85,000	90,000	95,000	100,000	105,000	765,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Street Light Replacements Program	150,000	110,000	115,000	120,000	125,000	130,000	135,000	390,000	405,000	1,680,000
Other Replacements										
5631815 2024 Culver / Argyle Street Municipal Parking Lot Resurfacing						75,000				75,000
5631816 2025 Culver / Argyle Street Municipal Parking Lot Resurfacing							150,000			150,000
Total Other Replacements						75,000	150,000			225,000
Traffic Signal Controllers Program	50,000	55,000	55,000	60,000	60,000	65,000	65,000	70,000	70,000	550,000
Other Replacements With Enhancements										
5631612 2027 Accessible Parking - CAB									25,000	25,000
Total Other Replacements With Enhancements									25,000	25,000
Total Roads Operations	4,068,000	4,122,000	4,212,000	4,315,000	4,409,000	4,588,000	4,760,000	4,967,000	5,103,000	40,544,000
Waste Management										
Tom Howe - Gas Flare Preventative Maintenance Program	24,000									24,000
Other Replacements										
5731907 2019 South Walsingham Scale Replacement	50,000									50,000
5731908 2020 Simcoe Transfer Station Scale Replacement		50,000								50,000
Total Other Replacements	50,000	50,000								100,000
Other Replacements With Enhancements										
5732109 2021 Tom Howe Landfill - SCADA - Software			8,000							8,000
Total Other Replacements With Enhancements			8,000							8,000
Total Waste Management	74,000	50,000	8,000							132,000
Total Public Works & Environmental Services	28,478,000	30,332,000	24,403,000	25,332,000	23,189,000	32,398,000	21,473,000	25,077,000	20,474,000	231,156,000
Health & Social Services										
HSS Administration										
Other Replacements										
6132201 2022 HSS Replacement of Colour Copiers (2)				30,000						30,000
6132601 2026 Gilbertson Flooring Replacement								190,000		190,000
6132701 2027 HSS Replacement of Colour Copiers (2)									30,000	30,000
Total Other Replacements				30,000				190,000	30,000	250,000
Total HSS Administration				30,000				190,000	30,000	250,000
Norview Lodge										
Vehicle Replacement Program	30,000				7,000					37,000
Software System Upgrades/Replacements Program	52,000									52,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Building Envelope Repair Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Bathing System Replacement Program	66,000	5,000	38,000	33,000				30,000		172,000
Lift Replacement Program	16,000	26,000	38,000	32,000			36,000	60,000	60,000	268,000
Nursing Equipment Replacement Program	25,000	45,000	25,000	25,000	45,000	25,000	25,000	25,000	25,000	265,000
Laundry Equipment Replacement Program		10,000	23,000	13,000		31,000				77,000
Building & Property Equipment Replacement Program		21,000	17,000	7,000			310,000	25,000	32,000	412,000
Kitchen Replacement Program	6,000	30,000	16,000		13,000		32,000			97,000
Photocopier Replacement Program			14,000							14,000
Lift Program	7,000	7,000	7,000	7,000	7,000	7,000				42,000
Other New Capital Initiatives										
6331811 2019 Electronic Resident Menu Dining Program	60,000									60,000
Total Other New Capital Initiatives	60,000									60,000
Total Norview Lodge	312,000	194,000	228,000	167,000	122,000	113,000	453,000	190,000	167,000	1,946,000
Total Health & Social Services	312,000	194,000	228,000	197,000	122,000	113,000	453,000	380,000	197,000	2,196,000
Community Services										
CSD Administration										
Other Replacements										
7132001 2020 Photocopier Replacement - CSD		20,000								20,000
7232501 2025 Photocopier Replacement - CSD							20,000			20,000
Total Other Replacements		20,000					20,000			40,000
Parking Area Resurfacing Program			100,000							100,000
Total CSD Administration		20,000	100,000				20,000			140,000
Parks, Facilities & Recreation										
Interior Building Upgrades Program	72,000									72,000
Exterior Building Upgrades Program	668,000		190,000							858,000
Parking Area Resurfacing Program	95,000									95,000
Kitchen Upgrades Program	20,000									20,000
Refrigeration Equipment Replacement Program		150,000		100,000						250,000
Spectator Seating Replacement Program		120,000	750,000							870,000
Ice Resurfacer Replacements Program	220,000	140,000		140,000				90,000		590,000
Playground Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Steel Light Tower Replacement Program	140,000	280,000	140,000	140,000	50,000	50,000	50,000	50,000	50,000	950,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Auto Floor Scrubber Replacement Program	7,000	7,000	7,000	7,000	7,000					35,000
Other Replacements										
7331812 2019 Replace Zamboni Room Door - Talbot Gardens Arena	10,000									10,000
7331826 2019 Washroom Replacements - Port Dover Beach Washrooms	10,000									10,000
7331830 2019 Boundary Fence Replacement - Colonel Stalker Park Simcoe	7,000									7,000
7331832 2019 Diamond Groomer Replacement - Waterford Parks	6,000									6,000
7331840 2019 Pool Vacuum Replacement - Delhi Kinsmen Pool	7,000									7,000
7331841 2019 Fence Replacement - Walsingham Ball Park	11,000									11,000
7331844 2019 Fence Replacement - Port Rowan Skatepark	10,000									10,000
7331848 2020 Simcoe Recreation Centre Skatepark Ramp Replacements		40,000								40,000
7331856 2019 Percy Carter Tennis Courts Reconstruction	180,000									180,000
7331864 2020 Park Shop & Compound Repairs - Simcoe Parks		25,000								25,000
7331915 2019 Replace Flooring - Delhi Kinsmen Pool	45,000									45,000
7332018 2020 Arena Floor & Board Replacement - Talbot Gardens		1,100,000								1,100,000
7332112 2021 Arena Floor & Board Replacement - Simcoe Rec Centre			900,000							900,000
7332307 2023 Pool Vacuum Replacement - Annaleise Carr Aquatic Centre					7,000					7,000
7332707 2027 Pool Vacuum Replacement - Delhi Kinsmen Pool									7,000	7,000
Total Other Replacements	286,000	1,165,000	900,000		7,000				7,000	2,365,000
Small Water Works Compliance Upgrades Program		50,000								50,000
Oakwood Cemetery Road Reconstruction Program	20,000	20,000	20,000	20,000	20,000	20,000	20,000			140,000
Other Replacements With Enhancements										
7331809 2020 Install Concrete Pad - Langton Pavilion		25,000								25,000
7331820 2019 Oakwood Cemetery Water System Upgrades Phase 2 of 4	30,000									30,000
7331824 2019 Oakwood Cemetery Operations Building	200,000									200,000
7331845 2019 Armour Rock Placement - Delhi Kinsmen Sports Complex	11,000									11,000
7331857 2019 Vittoria District Community Centre Parking Lot	100,000									100,000
7331912 2020 Oakwood Cemetery Water System Upgrades Phase 3 of 4		70,000								70,000
7331927 2019 Donly Drive Woodlot - Perimeter Tree Maintenance & Fencing	100,000									100,000
7332009 2021 Oakwood Cemetery Water System Upgrades Phase 4 of 4			40,000							40,000
Total Other Replacements With Enhancements	441,000	95,000	40,000							576,000
New Park Development Program	50,000	125,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	525,000
Soccer Park Development Program				100,000						100,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Port Rowan Waterfront Development Program	15,000									15,000
Goose Management Program	15,000	15,000		15,000	10,000					55,000
Rural/Abandoned Cemetery Transfers Program		13,000	10,000	9,000	10,000	8,000	6,000	6,000	6,000	68,000
Infra-Red Sensor Installation - Refrigeration Plant Program	70,000	125,000								195,000
Dressing Room Construction Program		750,000	750,000	750,000	750,000	750,000	750,000			4,500,000
Other New Capital Initiatives										
7331810 2019 Purchase Chipper - Forestry Maintenance	50,000									50,000
7331819 2019 County Woodlot Property Improvements	120,000									120,000
7331821 2019 Pickup Truck Superintendent of Trails & Cemeteries	28,000									28,000
7331822 2019 Parks/Trails Offset Flail Mower/Brusher	8,000									8,000
7331843 2020 Flag Pole - Delhi Arena		10,000								10,000
7331846 2019 Sun Shelters - Port Rowan Waterfront Park: Phase 1 of 3	20,000									20,000
7331847 2019 Power Rake - Parks West	8,000									8,000
7331849 2019 Digital Information Sign - Simcoe Recreation Centre	10,000									10,000
7331868 2019 Purchase Portable Aerial Work Platform	10,000									10,000
7331904 2019 Compressor Room Replacements - Waterford Arena	35,000									35,000
7331917 2019 Armour Rock Placement - Delhi Kinsmen Pavillion	10,000									10,000
7331918 2019 Picnic Pavillion - Port Rowan Skatepark	40,000									40,000
7331919 2019 In-Ground Sprinkler System - Port Rowan Waterfront Park	10,000									10,000
7332016 2020 Delhi Skateboard Park		360,000								360,000
7332017 2020 Sun Shelters - Port Rowan Waterfront Park: Phase 2 of 3		20,000								20,000
7332111 2021 Sun Shelters - Port Rowan Waterfront Park: Phase 3 of 3			20,000							20,000
7332213 2022 Major Renovations - Simcoe Recreation Centre				5,400,000						5,400,000
Total Other New Capital Initiatives	349,000	390,000	20,000	5,400,000						6,159,000
Total Parks, Facilities & Recreation	2,518,000	3,495,000	2,927,000	6,781,000	954,000	928,000	926,000	246,000	163,000	18,938,000
Fire & Rescue Services										
Fire Management Information System Upgrades Program		125,000					150,000			275,000
Fire Vehicle Replacement Program	736,000	35,000	95,000	1,625,000	1,370,000	1,320,000	1,955,000	2,712,000	180,000	10,028,000
Infrared Thermal Imaging Camera Replacement Program					22,000	33,000	33,000	33,000		121,000
Fire Station Building Repairs & Maintenance Program	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,125,000
Extrication Equipment Program	100,000	65,000							240,000	405,000
Other Replacements										



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
7432305 2023 Fire Station - Strn#1 Simcoe					1,550,000					1,550,000
Total Other Replacements					1,550,000					1,550,000
Other Replacements With Enhancements										
7431909 2019 Fire Station - Strn#10 St. Williams	1,500,000									1,500,000
7432003 2020 Fire Station - Strn#6 Courtland		1,550,000								1,550,000
Total Other Replacements With Enhancements	1,500,000	1,550,000								3,050,000
Other New Capital Initiatives										
7431906 2019 Continental Washer Extractors / Dryers	120,000									120,000
7431908 2019 Radio Communication Paging Frequency	250,000									250,000
7431912 2019 Fire Prevention Support Vehicle	40,000									40,000
Total Other New Capital Initiatives	410,000									410,000
Total Fire & Rescue Services	2,871,000	1,900,000	220,000	1,750,000	3,067,000	1,478,000	2,263,000	2,870,000	545,000	16,964,000
Emergency Medical Services										
EMS Vehicle Replacement Program	386,000	238,000		300,000	405,000	320,000	320,000	320,000	205,000	2,494,000
Ambulance Defibrillator Replacement Program	100,000	100,000	125,000		125,000	125,000	125,000	150,000		850,000
EMS Buildings Repairs & Maintenance Program	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	180,000
Ruggedized Computer Replacement Program		35,000	35,000				35,000	35,000	35,000	175,000
Stretcher Replacement Program	65,000	110,000	25,000	8,000	55,000	140,000	140,000	140,000	90,000	773,000
Other Replacements										
7531907 2019 Replace Base 01 Simcoe	800,000									800,000
7532206 2022 Replace Base 06 Port Rowan				800,000						800,000
7532505 2025 Replace Base 05 Delhi							800,000			800,000
Total Other Replacements	800,000			800,000			800,000			2,400,000
Other New Capital Initiatives										
7532105 2021 Response/Public Relations Golf Cart			35,000							35,000
Total Other New Capital Initiatives			35,000							35,000
Total Emergency Medical Services	1,371,000	503,000	240,000	1,128,000	605,000	605,000	1,440,000	665,000	350,000	6,907,000
Marinas										
Major Dock Rebuilds Program	75,000		40,000			75,000			200,000	390,000
Marina Equipment & Vehicle Replacement Program							125,000	95,000		220,000
Other Replacements										
7632002 2020 PDHM Fuel Dock		175,000								175,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
7632003 2020 PRHM Transient Dock Replacement		35,000								35,000
7632102 2021 PDHM Refurbish Gazebo			40,000							40,000
7632201 2022 PDHM Security Gate & Lighting				90,000						90,000
Total Other Replacements		210,000	40,000	90,000						340,000
Other Replacements With Enhancements										
7631603 2019 PDHM Resurface Marina Roadways/Parking - Phase 2 of 3	210,000									210,000
7631604 2025 PRHM Marina Expansion							800,000			800,000
7631702 2021 PRHM Washroom Expansion			200,000							200,000
7631904 2019 PRHM East Promenade Walkway Refurbishment	25,000									25,000
7632202 2022 PRHM Pier Refurbishment - Phase 2 of 3				40,000						40,000
7632302 2023 PDHM Resurface Marina Roadways/Parking - Phase 3 of 3					200,000					200,000
7632303 2023 PRHM Pier Refurbishments - Phase 3 of 3					40,000					40,000
7632702 2027 PDHM Resurface Marina Roadways/Parking									300,000	300,000
Total Other Replacements With Enhancements	235,000		200,000	40,000	240,000		800,000		300,000	1,815,000
Other New Capital Initiatives										
7631601 2021 PDHM Building Expansion			1,500,000							1,500,000
7631703 2019 PDHM Install Security Compound Fencing for Trailer Storage	25,000									25,000
7631706 2019 PDHM Wastewater System	1,500,000									1,500,000
7631903 2019 PRHM West Wall Walkway	25,000									25,000
7632001 2020 PRHM Municipal Water - East Slips		50,000								50,000
Total Other New Capital Initiatives	1,550,000	50,000	1,500,000							3,100,000
Total Marinas	1,860,000	260,000	1,780,000	130,000	240,000	75,000	925,000	95,000	500,000	5,865,000
Total Community Services	8,620,000	6,178,000	5,267,000	9,789,000	4,866,000	3,086,000	5,574,000	3,876,000	1,558,000	48,814,000
Development & Cultural Services										
Development & Cultural Services Administration										
DCS Photocopier Replacement Program					10,000					10,000
Total Development & Cultural Services Administration					10,000					10,000
Community Planning Services										
Other Replacements										
8232002 2020 Aerial Photography Updates		20,000								20,000
8232501 2025 G.I.S. Plotter/Scanner Replacement							25,000			25,000
Total Other Replacements		20,000					25,000			45,000



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Total Community Planning Services		20,000					25,000			45,000
Tourism & Economic Development										
Industrial Park Development Program	300,000									300,000
Total Tourism & Economic Development	300,000									300,000
Heritage & Culture										
Museums Repairs & Maintenance Program	55,000									55,000
Museums Repairs & Maintenance Program	130,000	100,000	100,000	100,000	100,000	100,000	125,000	100,000	50,000	905,000
Other Replacements With Enhancements										
8331708 2019 Teeterville Pioneer Museum Washrooms	35,000									35,000
8331810 2019 Lynnwood - Landscaping Project	10,000									10,000
Total Other Replacements With Enhancements	45,000									45,000
Other New Capital Initiatives										
8331707 2019 Curatorial Centre - Phase One Architectural Drawings	30,000									30,000
8331906 2020 Curatorial Centre - Phase Two Construction		510,000								510,000
Total Other New Capital Initiatives	30,000	510,000								540,000
Total Heritage & Culture	260,000	610,000	100,000	100,000	100,000	100,000	125,000	100,000	50,000	1,545,000
Total Development & Cultural Services	560,000	630,000	100,000	100,000	110,000	100,000	150,000	100,000	50,000	1,900,000
Water & Wastewater										
Wastewater Operations										
Wastewater Equipment Replacements/Upgrades Program	314,000	922,000	2,630,000	638,000	596,000	354,000	362,000	570,000	378,000	6,764,000
Supervisory Control & Data Acquisition Replacements Program	131,000	141,000	180,000	243,000	200,000	245,000	145,000	125,000	67,000	1,477,000
Other Replacements With Enhancements										
5832111 2021 Simcoe WWTF New Filtration Building			2,000,000							2,000,000
5832312 2023 Port Rowan Mallard Walk SPS Capacity Increase					100,000					100,000
5832608 2026 Waterford Blue Line Road SPS Capacity Increase								100,000		100,000
5832709 2027 Waterford Deer Park East SPS Capacity Increase									150,000	150,000
Total Other Replacements With Enhancements			2,000,000		100,000			100,000	150,000	2,350,000
Other New Capital Initiatives										
5832509 2025 Main Street of Delhi SPS Capacity Increase							100,000			100,000
Total Other New Capital Initiatives							100,000			100,000
Total Wastewater Operations	445,000	1,063,000	4,810,000	881,000	896,000	599,000	607,000	795,000	595,000	10,691,000
Water Operations										



PROPOSED 2019-2027 CAPITAL PLAN

Project ID/Name	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL FORECAST
Water Equipment Replacements/Upgrades Program	314,000	322,000	330,000	338,000	346,000	354,000	362,000	370,000	378,000	3,114,000
Well Rehabilitation Program	185,000	350,000	150,000	285,000	200,000	150,000	235,000	150,000	265,000	1,970,000
Water Meter Replacements Program		400,000								400,000
Supervisory Control & Data Acquisition Replacements Program	150,000	349,000	267,000	324,000	309,000	493,000	136,000	150,000	318,000	2,496,000
Other Replacements										
5831806 2020 Doan's Hollow Water Facility Decommissioning		370,000								370,000
5831813 2019 Simcoe Cedar Street Reservoir Roof Repairs	300,000									300,000
5831906 2019 Spring Plant, Delhi - Water Facility Decommissioning	225,000									225,000
5832109 2021 Decommission of Delhi Surface Water Treatment Plant			500,000							500,000
Total Other Replacements	525,000	370,000	500,000							1,395,000
Other Replacements With Enhancements										
5832209 2022 Simcoe Water Reservoir Capacity Increases				4,400,000						4,400,000
Total Other Replacements With Enhancements				4,400,000						4,400,000
Proposed Central Water System Program					24,000,000	6,000,000		5,600,000	4,000,000	39,600,000
Other New Capital Initiatives										
5831909 2019 St Williams Booster Station Standby Generator	100,000									100,000
5832007 2020 Delhi Well Trunk Watermain		250,000	2,850,000							3,100,000
5832011 2020 Port Dover North West Booster Station		3,000,000								3,000,000
5832112 2021 Water Distribution - New One Ton Truck with a Dump Box			75,000							75,000
5832113 2021 Water & Wastewater Systems - Additional Pick up Truck			28,000							28,000
5832510 2025 Waterford Water Storage							3,000,000			3,000,000
Total Other New Capital Initiatives	100,000	3,250,000	2,953,000				3,000,000			9,303,000
Total Water Operations	1,274,000	5,041,000	4,200,000	5,347,000	24,855,000	6,997,000	3,733,000	6,270,000	4,961,000	62,678,000
Total Water & Wastewater	1,719,000	6,104,000	9,010,000	6,228,000	25,751,000	7,596,000	4,340,000	7,065,000	5,556,000	73,369,000
Total NORFOLK COUNTY SUMMARY	40,705,000	44,719,000	39,851,000	42,445,000	54,743,000	44,105,000	32,890,000	37,744,000	28,623,000	365,825,000

SECTION 4:

RESERVES & RESERVE FUNDS

NORFOLK COUNTY
2016-2027 FORECASTED RESERVE/RESERVE FUND BALANCES
Tax Levy & Rate Capital Reserves/Reserve Funds

Page #	Reserve/Reserve Fund	Audited	Approved	Proposed	Forecast 2019 - 2027 Capital Plan										
		Balance	Capital Budget	Capital Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Tax Levy Capital Reserves/Reserve Fund															
4-2	Capital Fleet Equipment Pool Reserve	5,802,016	5,298,680	5,755,880	5,735,580	4,396,280	3,283,580	2,472,980	1,942,080	1,567,480	2,386,780	2,040,580	2,335,580		
4-3	County Library Reserve	(137,364)	50,398	59,398	56,998	(46,072)	(79,045)	(102,117)	(43,443)	26,865	109,738	(143,845)	(32,857)		
4-4	EMS Vehicle & Equip Reserve	343,883	63,583	(192,817)	(632,217)	(789,617)	(789,917)	(874,017)	(1,230,817)	(1,583,217)	(1,966,117)	(2,369,517)	(2,453,317)		
4-5	Energy Conservation Reserve	105,145	122,145	39,145	56,145	73,145	90,145	107,145	124,145	141,145	158,145	175,145	192,145		
4-6	Fire Protection Vehicle & Equipment Res	537,627	(1,174,847)	(1,466,298)	(1,630,098)	(1,059,798)	(471,098)	(1,398,698)	(2,079,398)	(2,673,898)	(3,921,898)	(5,902,098)	(5,552,198)		
4-7	General Building Reserve	2,012,839	(401,696)	(111,596)	(2,073,396)	(2,056,496)	(1,446,296)	(1,614,196)	(1,541,596)	(843,796)	(837,096)	(260,896)	590,504		
4-8	General Capital Replacement Res	(2,436,940)	(3,409,880)	(4,296,880)	(4,464,880)	(4,590,880)	(4,114,880)	(3,564,880)	(2,456,880)	(1,330,880)	(704,880)	210,120	1,231,120		
4-9	Office Automation Equipment Res	540,634	538,434	178,434	290,734	395,434	522,734	687,734	890,634	1,001,634	1,145,834	1,313,434	1,499,634		
4-10	Port Dover Marina Reserve Fund	1,527,110	963,786	1,028,962	(556,959)	(532,398)	(369,646)	(254,639)	(249,532)	(116,822)	(32,459)	84,192	(209,924)		
4-11	Port Rowan Marina Reserve Fund	(115,500)	(207,957)	(181,516)	(154,546)	(127,037)	(129,578)	(101,569)	(73,001)	(43,861)	(14,138)	16,179	47,103		
4-12	Roadway Construction Reserve	(22,530,502)	(26,299,282)	(28,708,482)	(27,360,382)	(25,315,082)	(23,106,382)	(19,690,482)	(15,469,982)	(11,474,482)	(6,093,482)	(533,282)	3,988,418		
4-13	Solid Waste Reserve Fund	924,926	(5,592,472)	(5,898,096)	(5,758,119)	(5,165,762)	(4,548,936)	(3,888,889)	(3,215,641)	(2,546,267)	(1,843,107)	(1,128,943)	(400,496)		
		(13,426,127)	(30,049,107)	(33,793,866)	(36,491,140)	(34,818,283)	(31,159,319)	(28,221,629)	(23,403,430)	(17,876,100)	(11,612,680)	(6,498,931)	1,235,712		
Rate Capital Reserve Funds															
4-14	Wastewater Cap Repl RF	8,778,832	4,085,383	708,781	1,093,472	1,084,741	(2,350,344)	(1,869,351)	(1,731,738)	(636,373)	510,900	1,461,118	1,931,340		
4-15	Water Capital Replacement RF	15,249,659	11,276,080	9,557,481	7,174,661	5,395,454	5,373,823	1,002,480	852,189	951,853	1,218,750	1,704,165	1,221,108		
		24,028,491	15,361,463	10,266,262	8,268,133	6,480,195	3,023,479	(866,871)	(879,549)	315,480	1,729,650	3,165,283	3,152,449		
	TOTAL CAPITAL RESERVES	10,602,365	(14,687,644)	(23,527,603)	(28,223,008)	(28,338,088)	(28,135,840)	(29,088,500)	(24,282,979)	(17,560,620)	(9,883,030)	(3,333,648)	4,388,160		

Capital Fleet Equipment Pool Reserve
10-05-9954-2954

Approved Fund Purpose: To fund replacement of County vehicles and equipment contained

Current Funding Sources: Contributions from the Levy and Rate Supported Operating Budgets from charges generated from the operations of the County's internal equipment pool and these contributions be updated annually based on replacement costs and lifespan of equipment. Contributions increase annually by 2% and will be updated to be based on replacement costs and lifespan of equipment as per FS 17-26.

Row Labels	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	5,106,006	5,802,016	5,298,680	5,755,880	5,735,580	4,396,280	3,283,580	2,472,980	1,942,080	1,567,480	2,386,780	2,040,580
Sources												
Budget Contributions	1,356,300	1,346,300	1,373,200	1,400,700	1,428,700	1,457,300	1,486,400	1,516,100	1,546,400	1,577,300	1,608,800	1,641,000
Uses												
Capital Commitments	0	(1,134,225)	(916,000)	(1,421,000)	(2,768,000)	(2,570,000)	(2,297,000)	(2,047,000)	(1,921,000)	(758,000)	-1,955,000	-1,346,000
Capital Actuals	(660,290)											
Capital Actuals - Jun		(715,411)										
Closing Balance	5,802,016	5,298,680	5,755,880	5,735,580	4,396,280	3,283,580	2,472,980	1,942,080	1,567,480	2,386,780	2,040,580	2,335,580

Audited G/L Balance 5,802,016
0.00

NOTE: Forecast based on 2018 Capital Plan
NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

County Library Reserve
60-05-9967-2967

Approved Fund Purpose: To fund replacements, upgrades or expansion of equipment and facilities at the County's Libraries.

Current Funding Sources: Annual contributions to/from this reserve are from allocations in the operating budget and net annual operating results of the Norfolk County Library.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	(253,972)	(137,364)	50,398	59,398	56,998	(46,072)	(79,045)	(102,117)	(43,443)	26,865	109,738	(143,845)
Sources												
Budget Contributions	300,000	292,000	292,000	306,600	321,930	338,027	354,928	372,674	391,308	410,873	431,417	452,988
Recoveries												
Interfund Transfers												
Uses												
Capital Commitments	0	(206,836)	(283,000)	(309,000)	(425,000)	(371,000)	(378,000)	(314,000)	(321,000)	(328,000)	(685,000)	(342,000)
Levy Commitments												
Surplus/Deficit	121,412											
Capital Actuals	(304,803)											
Capital Actuals - Jun		102,598										
Closing Balance	(137,364)	50,398	59,398	56,998	(46,072)	(79,045)	(102,117)	(43,443)	26,865	109,738	(143,845)	(32,857)
Audited G/L Balance	(137,364)											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

EMS Vehicle & Equipment Reserve
10-05-9965-2965

Approved Fund Purpose: To fund replacement of ambulance and EMS vehicles and equipment and for the replacement of equipment related to the operation of emergency services.

Current Funding Sources: Annual contributions are to be based on a calculation of depreciation for emergency services vehicles and equipment from the Levy Supported Operating Budget and are currently being increased by 2% annually in the forecast.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	441,906	343,883	63,583	(192,817)	(632,217)	(789,617)	(789,917)	(874,017)	(1,230,817)	(1,583,217)	(1,966,117)	(2,369,517)
Sources												
Levy Contributions	193,700	193,700	197,600	201,600	205,600	209,700	213,900	218,200	222,600	227,100	231,600	236,200
Capital Contributions	(10,000)	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Uses												
Capital Commitments	0	(458,806)	(464,000)	(651,000)	(373,000)	(220,000)	(308,000)	(585,000)	(585,000)	(620,000)	(645,000)	(330,000)
Capital Actuals	(281,723)											
Capital Actuals - Jun		(15,194)										
Closing Balance	343,883	63,583	(192,817)	(632,217)	(789,617)	(789,917)	(874,017)	(1,230,817)	(1,583,217)	(1,966,117)	(2,369,517)	(2,453,317)

Audited G/L Balance

343,883
0

NOTE: Forecast based on 2018 Capital Plan
NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Energy Conservation Reserve
10-05-9959-2959**

Approved Fund Purpose: To fund expenditures related to energy

Current Funding Sources: AMO funding and rebates.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	135,176	105,145	122,145	39,145	56,145	73,145	90,145	107,145	124,145	141,145	158,145	175,145
Sources												
Energy Rebate	26,969											
Levy Contribution		17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Uses												
Capital Commitments		0	(100,000)	0	0	0	0	0	0	0	0	0
Capital Actuals	0											
Levy Actuals	(57,000)											
Closing Balance	105,145	122,145	39,145	56,145	73,145	90,145	107,145	124,145	141,145	158,145	175,145	192,145
Audited G/L Balance	<u>105,145</u>											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Fire Protection Vehicle & Equipment Reserve
10-05-9943-2943**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund replacement of fire protection vehicles and equipment related to the operation of Fire Services.

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget is to be based on a calculation of depreciation for Fire vehicles and Fire equipment and interest on fund balances. It is currently being increased 2% annually in the forecast.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	359,329	537,627	(1,174,847)	(1,466,298)	(1,630,098)	(1,059,798)	(471,098)	(1,398,698)	(2,079,398)	(2,673,898)	(3,921,898)	(5,902,098)
Sources												
Levy Contributions	631,700	631,700	644,300	657,200	670,300	683,700	697,400	711,300	725,500	740,000	754,800	769,900
Interest Earned	4,177	0										
Debt Transfer Recovery												
Uses												
Capital Commitments		(1,983,058)	(907,000)	(821,000)	(100,000)	(95,000)	(1,625,000)	(1,392,000)	(1,320,000)	(1,988,000)	(2,735,000)	(420,000)
Interest Charged	0	(23,036)	(28,751)									
Capital Actuals	(457,579)											
Capital Actuals - Jun		(200,080)										
Levy Commitments		(138,000)										
Closing Balance	537,627	(1,174,847)	(1,466,298)	(1,630,098)	(1,059,798)	(471,098)	(1,398,698)	(2,079,398)	(2,673,898)	(3,921,898)	(5,902,098)	(5,552,198)
Audited G/L Balance	<u>537,627</u>	<u>0</u>	<u>0</u>									

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**General Building Reserve
10-05-9956-2956**

Approved Fund Purpose: To fund replacements, major upgrades and renovations to County occupied buildings.

Current Funding Source: Annual contributions from the Levy Supported Operating Budget which currently increase 2% annually in the forecast.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	868,218	2,012,839	(401,696)	(111,596)	(2,073,396)	(2,056,496)	(1,446,296)	(1,614,196)	(1,541,596)	(843,796)	(837,096)	(260,896)
Sources												
Levy Contributions	1,473,600	1,473,600	1,503,100	1,533,200	1,563,900	1,595,200	1,627,100	1,659,600	1,692,800	1,726,700	1,761,200	1,796,400
Capital Contributions Recoveries	503,706											
Uses												
Capital Commitments	0	(2,728,587)	(1,213,000)	(3,495,000)	(1,547,000)	(985,000)	(1,795,000)	(1,587,000)	(995,000)	(1,720,000)	(1,185,000)	(945,000)
Levy Commitments	(60,000)	(135,000)										
Capital Actuals	(772,685)											
Capital Actuals - Jun		(1,024,549)										
Closing Balance	2,012,839	(401,696)	(111,596)	(2,073,396)	(2,056,496)	(1,446,296)	(1,614,196)	(1,541,596)	(843,796)	(837,096)	(260,896)	590,504
Audited G/L Balance	<u>2,012,839</u>	<u>0</u>										

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

General Capital Replacement Reserve
10-05-9953-2953

Approved Fund Purpose: To fund replacement of general capital equipment.

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget. A contribution of \$250,000 be allocated from the Levy Supported Operating Budget in 2018 and incrementally increased \$250,000 for the following 5 years in order to fund major items of capital equipment acquisitions where no other capital replacement reserves exist.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)											
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance														
Opening	(1,567,479)	(2,436,940)	(3,409,880)	(4,296,880)	(4,464,880)	(4,590,880)	(4,114,880)	(3,564,880)	(2,456,880)	(1,330,880)	(704,880)	210,120		
Source														
Capital Contributions														
Recoveries														
Budget Contributions			250,000	500,000	750,000	1,000,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
Uses														
Capital Commitments	0	(779,954)	(1,137,000)	(668,000)	(876,000)	(524,000)	(700,000)	(392,000)	(374,000)	(874,000)	(585,000)	(479,000)		
Capital Actuals	(869,462)	0												
Capital Actuals - Jun		(192,985)												
Closing Balance	(2,436,940)	(3,409,880)	(4,296,880)	(4,464,880)	(4,590,880)	(4,114,880)	(3,564,880)	(2,456,880)	(1,330,880)	(704,880)	210,120	1,231,120		
Audited G/L Balance	<u>(2,436,940)</u>													
	<u>0</u>													

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Office Automation Equipment Reserve
10-05-9955-2955**

Approved Fund Purpose: To fund the replacement of information technology equipment, telephones and related equipment.

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget increasing at 2% annually in the forecast. The contributions should be reviewed annually based upon current inventory and

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	531,336	540,634	538,434	178,434	290,734	395,434	522,734	687,734	890,634	1,001,634	1,145,834	1,313,434
Sources												
Levy Contributions	357,800	357,800	365,000	372,300	379,700	387,300	395,000	402,900	411,000	419,200	427,600	436,200
Uses												
Capital Commitments		(360,000)	(725,000)	(260,000)	(275,000)	(260,000)	(230,000)	(200,000)	(300,000)	(275,000)	(260,000)	(250,000)
Capital Actuals	(348,502)											
Closing Balance	540,634	538,434	178,434	290,734	395,434	522,734	687,734	890,634	1,001,634	1,145,834	1,313,434	1,499,634
Audited G/L Balance	<u>540,634</u>											
	<u><u>0</u></u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Port Dover Marina Reserve
10-05-9939-2939**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund replacements or acquisitions of infrastructure and facilities

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget based on marina operations and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	1,320,468	1,527,110	963,786	1,028,962	(556,959)	(532,398)	(369,646)	(254,639)	(249,532)	(116,822)	(32,459)	84,192
Sources												
Levy Contributions	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000
Interest Earned	11,864	18,898	20,176	0	0	0	0	0	0	0	1,651	0
Uses												
Capital Commitments	0	(792,221)	(165,000)	(1,785,000)	(175,000)	(40,000)	(90,000)	(200,000)	(75,000)	(125,000)	(95,000)	(500,000)
Interest Charged	0	0	0	(10,921)	(10,439)	(7,248)	(4,993)	(4,893)	(2,291)	(636)	0	(4,116)
Capital Actuals	(15,223)											
Closing Balance	1,527,110	963,786	1,028,962	(556,959)	(532,398)	(369,646)	(254,639)	(249,532)	(116,822)	(32,459)	84,192	(209,924)
Audited G/L Balance	<u>1,527,110</u>											
	<u><u>0</u></u>											

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Port Rowan Marina Reserve
10-05-9935-2935

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund replacements or acquisitions of infrastructure and facilities at the Port Rowan Harbour Marina.

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget based on marina operations and interest on fund balances. An annual contribution of \$30,000 from the tax levy until own revenues support the Port Rowan Marina operations as per FS 17-26.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	(105,789)	(115,500)	(207,957)	(181,516)	(154,546)	(127,037)	(129,578)	(101,569)	(73,001)	(43,861)	(14,138)	16,179
Sources												
Levy Contributions			30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest Earned	0	0	0	0	0	0	0	0	0	0	317	924
Uses												
Capital Commitments	0	(88,379)	0	0	0	(30,000)	0	0	0	0	0	0
Levy Commitments	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged	(897)	(4,078)	(3,559)	(3,030)	(2,491)	(2,541)	(1,992)	(1,431)	(860)	(277)	0	0
Capital Actuals	(8,814)											
Closing Balance	(115,500)	(207,957)	(181,516)	(154,546)	(127,037)	(129,578)	(101,569)	(73,001)	(43,861)	(14,138)	16,179	47,103
Audited G/L Balance	<u>(115500)</u>											
	<u><u>0</u></u>											

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Roadway Construction Reserve
10-05-9961-2961

Approved Fund Purpose: To fund replacements and major upgrades of roads and roadway related infrastructure.

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget. FS 17-26 increases contribution from 2% to 7% and \$2 million from the interest from the Legacy Fund.

Comment: The allocation practice of funding between roads, water and wastewater projects be revised to allocate a portion of roads construction to the wastewater and water main component of the project as per FS 17-26.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	(17,724,179)	(22,530,502)	(26,299,282)	(28,708,482)	(27,360,382)	(25,315,082)	(23,106,382)	(19,690,482)	(15,469,982)	(11,474,482)	(6,093,482)	(533,282)
Sources												
Budget Contributions	6,454,000	6,454,000	6,905,800	7,389,100	7,906,300	8,459,700	9,051,900	9,685,500	10,363,500	11,089,000	11,865,200	12,695,700
Recoveries	25,000											
Other Contributions		3,556,203	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Capital Actuals												
Uses												
Capital Commitments	0	(9,161,898)	(11,205,000)	(7,971,000)	(7,751,000)	(8,181,000)	(7,526,000)	(7,395,000)	(8,258,000)	(7,638,000)	(8,195,000)	(10,104,000)
Levy Commitments	(109,900)	(174,900)	(110,000)	(70,000)	(110,000)	(70,000)	(110,000)	(70,000)	(110,000)	(70,000)	(110,000)	(70,000)
Capital Actuals	(11,175,423)											
Capital Actuals - Jun		(4,442,185)										
Closing Balance	(22,530,502)	(26,299,282)	(28,708,482)	(27,360,382)	(25,315,082)	(23,106,382)	(19,690,482)	(15,469,982)	(11,474,482)	(6,093,482)	(533,282)	3,988,418
Audited G/L Balance	(22,530,502)											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Solid Waste Reserve Fund
10-05-9944-2944**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund improvements, replacements and upgrades of Waste Management System facilities and equipment, including studies, purchases, closures, etc. and to offset extraordinary

Current Funding Sources: Annual contributions from the Levy Supported Operating Budget and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	2,500,818	924,926	(5,592,472)	(5,898,096)	(5,758,119)	(5,165,762)	(4,548,936)	(3,888,889)	(3,215,641)	(2,546,267)	(1,843,107)	(1,128,943)
Source												
Budget Contributions	366,300	366,300	766,300	766,300	766,300	766,300	766,300	766,300	766,300	766,300	766,300	766,300
Interest Earned	21,901	17,681	14,325	10,881	7,347	3,721	0	0	0	0	0	0
Recovery	97,028											
Use												
Capital Commitments		(5,502,574)	(74,000)	(74,000)	(50,000)	(8,000)	0	0	0	0	0	0
Interest Charged	0	(109,656)	(115,649)	(112,904)	(101,289)	(89,195)	(76,253)	(63,052)	(49,927)	(36,139)	(22,136)	(7,853)
Levy Commitments	(1,727,200)	(1,273,000)	(896,600)	(450,300)	(30,000)	(56,000)	(30,000)	(30,000)	(47,000)	(27,000)	(30,000)	(30,000)
Capital Actuals	(333,922)											
Capital Actuals - Jun		(16,149)										
Closing Balance	924,926	(5,592,472)	(5,898,096)	(5,758,119)	(5,165,762)	(4,548,936)	(3,888,889)	(3,215,641)	(2,546,267)	(1,843,107)	(1,128,943)	(400,496)
Audited G/L Balance	<u>924,926</u>											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Wastewater Capital Replacement Reserve Fund (D)
10-05-9932-2932

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund improvements, upgrades, or replacement of wastewater infrastructure and services, including collection, pumping, treatment and disposal.

Current Funding Sources: Annual contributions from the Rate Supported Operating Budget and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	5,841,891	8,778,832	4,085,383	708,781	1,093,472	1,084,741	(2,350,344)	(1,869,351)	(1,731,738)	(636,373)	510,900	1,461,118
Sources												
Rate Contributions	3,114,000	2,922,300	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
Interest Earned	68,204	80,106	13,898	21,441	21,269	0	6,993	16,613	19,365	41,273	64,218	83,222
Capital Recovery	45,282											
Surplus/Deficit	1,263,483											
Uses												
Capital Commitments		(7,180,238)	(5,966,000)	(2,306,000)	(2,730,000)	(6,089,000)	(2,226,000)	(2,579,000)	(1,624,000)	(1,594,000)	(1,814,000)	(2,313,000)
Interest Charged	0	0	0	0	0	(46,085)	0	0	0	0	0	0
Levy Commitments	(250,500)	(187,500)	(124,500)	(30,750)	0							
Capital Actuals	(1,303,528)											
Capital Actuals - Jun		(328,116)										
Closing Balance	8,778,832	4,085,383	708,781	1,093,472	1,084,741	(2,350,344)	(1,869,351)	(1,731,738)	(636,373)	510,900	1,461,118	1,931,340

Audited G/L Balance 8,778,832
 0

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Water Capital Replacement Reserve Fund (D)
10-05-9933-2933

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund improvements, upgrades, or replacement of water infrastructure and equipment, including

Current Funding Sources: Annual contributions from the Rate Supported Operating Budget and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)										
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	14,250,534	15,249,659	11,276,080	9,557,481	7,174,661	5,395,454	5,373,823	1,002,480	852,189	951,853	1,218,750	1,704,165	1,704,165
Sources													
Rate Contributions	3,124,700	2,945,100	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Interest Earned	118,477	221,100	187,402	140,680	105,793	105,369	19,656	16,710	18,664	23,897	33,415	23,943	23,943
Surplus/Deficit	102,181												
Uses													
Capital Commitments		(5,015,889)	(4,187,000)	(4,914,000)	(4,385,000)	(2,627,000)	(6,891,000)	(2,667,000)	(2,419,000)	(2,257,000)	(2,048,000)	(3,007,000)	(3,007,000)
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0	0
Levy Commitments	(438,000)	(328,500)	(219,000)	(109,500)	0								
Other Contributions													
Rate Commitments	(250,000)												
Capital Actuals	(1,658,233)												
Capital Actuals - Jun		(1,795,390)											
Closing Balance	15,249,659	11,276,080	9,557,481	7,174,661	5,395,454	5,373,823	1,002,480	852,189	951,853	1,218,750	1,704,165	1,704,165	1,221,108
Audited G/L Balance	<u>15,249,659</u>												
	<u>0</u>												

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

NORFOLK COUNTY
2016-2027 FORECASTED RESERVE/RESERVE FUND BALANCES
Other Tax Levy Capital Reserves/Reserve Funds

		Audited Balance	Approved Capital Budget	Proposed Capital Budget	Forecast 2019 - 2027 Capital Plan								
Page #	Reserve/Reserve Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Other Tax Levy Capital Reserves/Reserve Fund													
4-17	Cemetery Marker Reserve Fund	204,435	225,660	242,413	259,501	276,931	294,710	312,844	331,341	350,208	369,452	389,081	409,103
4-18	Federal Gas Tax ORF	13,020,782	4,799,909	5,945,863	4,150,485	1,921,400	1,361,333	616,664	627,202	(2,381,249)	(2,808,069)	(2,350,925)	1,313,061
4-19	Industrial Land Reserve	205,074	202,728	152,728	(147,272)	(72,272)	2,728	2,728	2,728	2,728	2,728	2,728	2,728
4-20	Parking Reserve Fund	80,514	82,124	83,766	85,442	87,151	88,894	90,671	92,485	94,335	96,221	98,146	100,109
4-21	Parkland Reserve Fund	39,971	(33,424)	(23,892)	(14,170)	(14,454)	(14,743)	(25,238)	(25,742)	(26,257)	(26,782)	(27,318)	(27,864)
4-22	Invest in Ontario Reserve	275,280	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040
4-23	Pt Rowan Community Project RF	42,304	43,150	3,213	3,277	3,342	3,409	3,477	3,547	3,618	3,690	3,764	3,839
4-24	Waterfront Purch & Develop RF	58,975	39,889	40,687	41,500	42,330	43,177	44,040	44,921	45,820	46,736	47,671	48,624
	TOTAL	13,927,334	5,597,077	6,681,818	4,615,804	2,481,470	2,016,549	1,282,229	1,313,523	(1,673,757)	(2,078,983)	(1,599,813)	2,086,640

**Cemetery Marker Reserve Fund
10-05-9937-2937**

Approved Fund Purpose: To provide funds for care and maintenance of Cemetery Markers.

Current Funding Sources: Fee charged as set out in the Cemetery Fee Schedule.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)										
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	188,497	204,435	225,660	242,413	259,501	276,931	294,710	312,844	331,341	350,208	369,452	389,081	389,081
Sources													
Marker Contribution	14,350	16,800	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Interest Earned	1,588	4,425	4,753	5,088	5,430	5,779	6,134	6,497	6,867	7,244	7,629	8,022	8,022
Closing Balance	204,435	225,660	242,413	259,501	276,931	294,710	312,844	331,341	350,208	369,452	389,081	389,081	409,103
Audited G/L Balance	<u>204,435</u>												
	<u><u>0</u></u>												

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Federal Gas Tax ORF
10-03-9920-2920**

Approved Fund Purpose: To fund infrastructure replacements and upgrades in accordance with the funding parameters set out in the funding agreement.

Current Funding Sources: Annual contributions from the Federal Government and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	9,952,297	13,020,782	4,799,909	5,945,863	4,150,485	1,921,400	1,361,333	616,664	627,202	(2,381,249)	(2,808,069)	(2,350,925)
Sources												
Ministry Contributions	3,841,442	3,841,442	4,024,368	3,638,240	3,638,240	3,638,240	3,638,240	3,638,240	3,638,240	3,638,240	3,638,240	3,638,240
Interest Earned	94,796	94,116	116,586	81,382	37,675	26,693	12,091	12,298	0	0	0	25,746
Recovery	0											
Uses												
Capital Commitments	(0)	(12,156,431)	(2,995,000)	(5,515,000)	(5,905,000)	(4,225,000)	(4,395,000)	(3,640,000)	(6,600,000)	(4,010,000)	(3,135,000)	0
Interest Charged	0	0	0	0	0	0	0	0	(46,691)	(55,060)	(46,097)	0
Capital Actuals	(867,753)											
Closing Balance	13,020,782	4,799,909	5,945,863	4,150,485	1,921,400	1,361,333	616,664	627,202	(2,381,249)	(2,808,069)	(2,350,925)	1,313,061
Audited G/L Balance	<u>13,020,782</u>											
	<u>0</u>											

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Industrial Land Reserve
10-05-9971-2971**

Approved Fund Purpose: To fund the purchase and development of industrial land and/or the expansion

Current Funding Sources: Revenue from the sale of industrial land.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)										
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	410,150	205,074	202,728	152,728	(147,272)	(72,272)	2,728	2,728	2,728	2,728	2,728	2,728	2,728
Uses													
Capital Commitments		(2,345)	(50,000)	(300,000)	0	0	0	0	0	0	0	0	0
Capital Actuals	(205,076)												
Source													
Levy Contributions					75,000	75,000							
Interfund Transfer													
Closing Balance	205,074	202,728	152,728	(147,272)	(72,272)	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728

Audited G/L Balance	205,074
	<u>0</u>

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Parking Reserve Fund
10-03-9922-2922**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to provide funds for the development of parking facilities and services within the community. *Planning Act*

Current Funding Sources: Cash in Lieu of Parking and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	79,888	80,514	82,124	83,766	85,442	87,151	88,894	90,671	92,485	94,335	96,221	98,146
Sources												
Developer Contributions												
Interest Earned	626	1,610	1,642	1,675	1,709	1,743	1,778	1,813	1,850	1,887	1,924	1,963
Uses												
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0
Capital Commitments	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	80,514	82,124	83,766	85,442	87,151	88,894	90,671	92,485	94,335	96,221	98,146	100,109
Audited G/L Balance	<u>80,514</u>											
	<u>0</u>											

**Parkland Reserve Fund
10-03-9921-2921**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund the development of parks through the purchase of new land and/or the purchase of equipment, studies and other infrastructure necessary to develop new or existing recreational areas. Other contributions use to be determined.

Current Funding Sources: Developer Contributions: Cash in lieu of parkland (sub-division agreement) and interest on fund balances. Other contributions from lease of land.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	37,204	39,971	(33,424)	(23,892)	(14,170)	(14,454)	(14,743)	(25,238)	(25,742)	(26,257)	(26,782)	(27,318)
Sources												
Developer Contributions	3,850		10,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interest Earned	202	0	0	0	0	0	0	0	0	0	0	0
Uses												
Capital Commitments		(72,740)	0	(5,000)	(5,000)	(5,000)	(15,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Charged	0	(655)	(468)	(278)	(283)	(289)	(495)	(505)	(515)	(525)	(536)	(546)
Capital Actuals	(15,284)											
Other												
Lease Contributions	14,000											
Closing Balance	39,971	(33,424)	(23,892)	(14,170)	(14,454)	(14,743)	(25,238)	(25,742)	(26,257)	(26,782)	(27,318)	(27,864)
Audited G/L Balance	<u>39,971</u>											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Developer contributions represent the current available posted amount.

Future developer contributions are not estimated as there is no basis to create estimates and predictions are not compliance with accounting principles.

Capital commitments do not include the funding from development charge reserves. (90% of new parkland is funded by DC reserves.)

**Invest in Ontario Reserve
10-05-9957-2957**

Approved Fund Purpose: To fund infrastructure capital projects/needs.

Current Funding Sources: One time provincial funding under the Investing in Ontario Act.

Comment: The Invest in Ontario Reserve be closed once the projects have been completed in 2018 as per FS 17-26.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)											
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	326,373	275,280	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040
Uses														
Levy Commitments														
Capital Commitments	0	(34,786)												
Capital Actuals - Jun		(3,454)												
Capital Actuals	(57,549)													
Source														
Recoveries	6,456													
Closing Balance	275,280	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040	237,040
Audited G/L Balance	<u>275,280</u>													
	<u><u>0</u></u>													

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Port Rowan Community Project Reserve Fund
10-05-9936-2936

Approved Fund Purpose: For future funding of new community projects in Port Rowan.
 (Originally established by By-Law 2008-254, the purpose changed as per
 CIC Feb.17/15 Res. No 11)

Current Funding Sources: Donations and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)										
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	41,975	42,304	43,150	3,213	3,277	3,342	3,409	3,477	3,547	3,618	3,690	3,764	3,764
Sources													
Interest Earned	329	846	63	64	66	67	68	70	71	72	74	75	75
Uses													
Capital Commitments			(40,000)										
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	42,304	43,150	3,213	3,277	3,342	3,409	3,477	3,547	3,618	3,690	3,764	3,764	3,839
Audited G/L Balance	<u>42,304</u>												
	<u><u>0</u></u>												

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Waterfront Purchase & Development Reserve
10-05-9938-2938

Approved Fund Purpose: To purchase Lake Erie shoreline property specifically for the ongoing enjoyment of Norfolk Citizens and visitors to Norfolk County.

Current Funding Sources: Public and private funds and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)										
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	58,516	58,975	39,889	40,687	41,500	42,330	43,177	44,040	44,921	45,820	46,736	47,671	47,671
Sources													
Interest Earned	458	782	798	814	830	847	864	881	898	916	935	953	953
Recovery													
Uses													
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Commitments	0	-19,868	0										
Capital Actuals	0												
Closing Balance	58,975	39,889	40,687	41,500	42,330	43,177	44,040	44,921	45,820	46,736	47,671	47,671	48,624

Audited G/L Balance

 0

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

NORFOLK COUNTY
2016-2027 FORECASTED RESERVE/RESERVE FUND BALANCES
Tax & Rate Development Charge & Post Development Charge Reserve Funds

Page #	Reserve/Reserve Fund	Audited	Approved	Proposed	Forecast 2019 - 2027 Capital Plan										
		Balance	Capital Budget	Capital Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Tax Levy DC Reserve Funds															
4-26	Ambulance Development Chg RF	53,329	(12,537)	(166,399)	(158,813)	(150,769)	(142,259)	(133,068)	(123,285)	(113,058)	(102,373)	(91,214)	(77,745)		
4-27	Fire Development Charge RF	239,295	237,407	422,899	(213,385)	(298,716)	(107,933)	96,051	(116,126)	98,058	320,857	552,528	793,338		
4-28	Gen Gov't Development Chg RF	199,361	222,377	250,591	236,120	266,037	264,625	297,050	330,939	366,065	402,463	440,171	479,226		
4-29	Library Development Charge RF	(113,803)	(537,263)	(473,141)	(405,797)	(334,761)	(259,959)	(179,784)	(95,455)	(7,682)	83,640	178,619	277,363		
4-30	Marina Development Chg RF	195,441	130,241	194,941	260,341	328,741	(29,437)	44,363	122,669	204,088	288,716	376,647	467,980		
4-31	Parking Development Charge RF	303,287	288,711	294,485	300,375	306,382	312,510	318,760	325,135	331,638	338,271	338,271	345,036		
4-32	Parks & Recreation Dev't Chg RF	1,093,782	1,305,360	1,556,887	1,819,463	2,094,124	2,381,418	692,089	970,722	1,262,873	1,569,048	1,889,774	2,225,595		
4-33	Roads & Related Dev't Chg RF	1,604,636	794,548	1,037,185	1,163,090	1,094,450	996,999	1,148,009	1,309,689	1,479,907	1,546,735	1,085,928	1,268,195		
		3,575,328	2,428,843	3,117,447	3,001,393	3,305,486	3,415,966	2,283,470	2,724,287	3,621,889	4,447,358	4,770,723	5,778,988		
Tax Levy Post DC Reserve Funds															
4-34	Ambulance Post DC RF	0	(230,520)	(670,670)	(684,084)	(697,765)	(711,721)	(725,955)	(740,474)	(755,284)	(770,389)	(785,797)	(801,513)		
4-35	Library Post DC RF	(161,338)	(652,039)	(689,559)	(727,830)	(1,042,267)	(1,087,592)	(1,133,824)	(1,180,981)	(1,229,080)	(1,229,080)	(1,229,080)	(1,229,080)		
4-36	Marina Post Dev Chg RF	0	0	0	0	0	(344,760)	(351,655)	(358,688)	(365,862)	(373,179)	(380,643)	(388,256)		
4-37	Parks & Rec Post DC RF	0	0	0	(45,900)	(92,718)	(140,472)	(3,244,082)	(3,354,863)	(3,467,861)	(3,467,861)	(3,467,861)	(3,467,861)		
		(161,338)	(882,559)	(1,360,230)	(1,457,814)	(1,832,751)	(2,284,546)	(5,455,517)	(5,635,007)	(5,818,087)	(5,840,510)	(5,863,381)	(5,886,710)		
Rate DC Reserve Funds															
4-38	Water Development Charge RF	1,488,160	(5,793,686)	(5,386,201)	(4,950,641)	(4,498,067)	(4,077,398)	(3,550,905)	(2,992,871)	(2,425,633)	(1,800,945)	(1,436,716)	(780,928)		
4-39	Wastewater Development Chg RF	3,416,066	1,640,085	1,523,909	1,425,837	1,363,272	1,604,883	1,924,461	2,286,845	2,682,772	3,118,747	4,096,845	5,237,070		
		4,904,225	(4,153,601)	(3,862,292)	(3,524,804)	(3,134,795)	(2,472,514)	(1,626,444)	(706,026)	257,139	1,317,802	2,660,129	4,456,141		
Rate Post DC Reserve Funds															
4-40	WW Post Dev Chg RF	(2,102,222)	(3,954,028)	(4,228,662)	(4,508,745)	(4,794,276)	(5,039,760)	(5,290,154)	(5,545,555)	(5,803,147)	(8,994,559)	(9,281,599)	(9,534,513)		
4-41	W Post Dev Chg RF	0	0	0	0	(2,754,000)	(2,809,080)	(2,865,262)	(2,922,567)	(2,981,018)	(3,040,639)	(3,101,451)	(3,163,480)		
		(2,102,222)	(3,954,028)	(4,228,662)	(4,508,745)	(7,548,276)	(7,848,840)	(8,155,415)	(8,468,122)	(8,784,165)	(12,035,197)	(12,383,050)	(12,697,993)		
TOTAL DC RESERVE FUNDS		6,215,993	(6,561,344)	(6,333,737)	(6,489,970)	(9,210,335)	(9,189,934)	(12,953,906)	(12,084,868)	(10,723,224)	(12,110,547)	(10,815,579)	(8,349,574)		
GRAND TOTAL		30,745,692	(15,651,912)	(23,179,522)	(30,097,174)	(35,066,953)	(35,309,226)	(40,760,177)	(35,054,324)	(29,957,600)	(24,072,559)	(15,749,039)	(1,874,773)		

Ambulance Development Charge Reserve Fund
10-03-9908-2908

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded ambulance and EMS facilities and services.

Current Funding Sources: Development charges collected under *Development Charges Act* & By-Law 2014-105 and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)											
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	35,275	53,329			(12,537)	(166,399)	(158,813)	(150,769)	(142,259)	(133,068)	(123,285)	(113,058)	(102,373)	(91,214)
Sources														
Interest Earned	414	0		0	0	0	0	0	0	0	0	0	0	264
Developer Contributions	17,640	10,100		10,400	10,700	11,000	11,300	11,800	12,200	12,444	12,693	12,947	13,206	
Uses														
Capital Commitments		(75,720)		(161,000)	0	0	0	0	0	0	0	0	0	0
Interest Charged	0	(246)		(3,263)	(3,114)	(2,956)	(2,789)	(2,609)	(2,417)	(2,217)	(2,007)	(1,789)	0	
Capital Actuals	0													
Closing Balance	53,329	(12,537)	(166,399)	(158,813)	(150,769)	(142,259)	(133,068)	(123,285)	(113,058)	(102,373)	(91,214)	(77,745)		
Audited G/L Balance	<u>53,329</u>	<u>0</u>												

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Fire Protection Development Charge Reserve Fund
10-03-9907-2907**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded fire protection facilities and services as indicated in the development charges studies.

Current Funding Sources: Development charges collected under Development Charges Act & By-Law 2014-105 and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)										
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	(13,260)	239,295	237,407	422,899	(213,385)	(298,716)	(107,933)	96,051	(116,126)	98,058	320,857	552,528	793,338
Sources													
Developer Contributions	301,953	172,200	177,200	181,900	187,300	192,900	202,100	208,100	212,262	216,507	220,837	225,254	
Interest Earned	1,859	4,655	8,292	0	0	0	1,883	0	1,923	6,291	10,834	15,556	
Recovery	0				151,226								
Uses													
Capital Commitments	0	(178,743)	0	(814,000)	(418,000)	0	0	(418,000)	0	0	0	0	0
Interest Charged	0	0	0	(4,184)	(5,857)	(2,116)	0	(2,277)	0	0	0	0	0
Capital Actuals	(51,257)												
Closing Balance	239,295	237,407	422,899	(213,385)	(298,716)	(107,933)	96,051	(116,126)	98,058	320,857	552,528	793,338	
Audited G/L Balance	<u>239,295</u>												
	<u><u>0</u></u>												

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**General Government Development Charge Reserve Fund
10-03-9901-2901**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded general government facilities and services.

Current Funding Sources: Development charges collected under *Development Charges Act* & By-Law 2014-105 and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	184,891	199,361	222,377	250,591	236,120	266,037	264,625	297,050	330,939	366,065	402,463	440,171
Sources												
Developer Contributions	39,807	22,700	23,300	23,900	24,700	25,400	26,600	27,400	27,948	28,507	29,077	29,659
Interest Earned	1,549	4,360	4,914	4,630	5,216	5,189	5,825	6,489	7,178	7,891	8,631	9,397
Uses												
Capital Commitments		(4,045)										
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0
Levy Commitments	0			(43,000)		(32,000)						
Capital Actuals	(26,885)											
Closing Balance	199,361	222,377	250,591	236,120	266,037	264,625	297,050	330,939	366,065	402,463	440,171	479,226
Audited G/L Balance	<u>199,361</u>											
	<u><u>0</u></u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Library Development Charge Reserve Fund
10-03-9906-2906

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related library capital projects for new or expanded library facilities and services.

Current Funding Sources: Development charges collected under Development Charges Act & By-Law 2014-105 and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	(18,200)	(113,803)	(537,263)	(473,141)	(405,797)	(334,761)	(259,959)	(179,784)	(95,455)	(7,682)	83,640	178,619
Sources												
Developer Contributions	125,615	71,300	73,400	75,300	77,600	79,900	83,700	86,200	87,924	89,682	91,476	93,306
Interest Earned	0	0	0	0	0	0	0	0	0	1,640	3,502	5,438
Uses												
Capital Commitments	0	(484,226)	0	0	0	0	0	0	0	0	0	0
Interest Charged	(884)	(10,535)	(9,277)	(7,957)	(6,564)	(5,097)	(3,525)	(1,872)	(151)	0	0	0
Transfer												
Capital Actuals	(220,335)											
Closing Balance	(113,803)	(537,263)	(473,141)	(405,797)	(334,761)	(259,959)	(179,784)	(95,455)	(7,682)	83,640	178,619	277,363

Audited G/L Balance (113,803)
 0

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Marina Development Charge Reserve Fund
10-03-9910-2910

Approved Fund Purpose: To fund growth related capital projects for new or expanded marina facilities and services.

Current Funding Sources: Development charges collected under Development Charges Act & By-Law 2014-105 and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
Sum of Amount Row Labels	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	81,263	195,441	130,241	194,941	260,341	328,741	(29,437)	44,363	122,669	204,088	288,716	376,647
Sources												
Developer Contributions	112,659	62,800	64,700	66,400	68,400	70,400	73,800	75,900	77,418	78,966	80,546	82,157
Interest Earned	1,518							2,405	4,002	5,661	7,385	9,176
Transfer to DC Fund				0								
Uses												
Interest Charged	0	0	0	0	0	(577)	0	0	0	0	0	0
PD Capital Commitments	0	(128,000)	0	(1,000)	0		0	0	0	0	0	0
PR Capital Commitments						(428,000)						
Grand Total	195,441	130,241	194,941	260,341	328,741	(29,437)	44,363	122,669	204,088	288,716	376,647	467,980

Audited G/L Balance 195,441
0

NOTE: Forecast based on 2018 Capital Plan
NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Parking Development Charge Reserve Fund
10-03-9909-2909**

Approved Fund Purpose: To fund growth related capital projects for new or expanded parking facilities and services.

Current Funding Sources: Development charges collected under Development Charges Act & By-Law 2014-105 and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)										
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	358,158	303,287	288,711	294,485	300,375	306,382	312,510	318,760	325,135	331,638	331,638	331,638	338,271
Sources													
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earned	2,356	5,661	5,774	5,890	6,007	6,128	6,250	6,375	6,503	6,633	6,633	6,633	6,765
Uses													
Capital Commitments		(20,238)	0	0	0	0	0	0	0	0	0	0	0
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Actuals	(57,227)												
Closing Balance	303,287	288,711	294,485	300,375	306,382	312,510	318,760	325,135	331,638	338,271	338,271	338,271	345,036

Audited G/L Balance 303,287
0

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Roads & Related Development Charge Reserve Fund
10-03-9904-2904

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded roads and related public works facilities and services.

Current Funding Sources: Development charges collected under *Development Charges Act* & By-Law 2014-105 and interest on fund balances.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Opening Balance	1,211,772	1,604,636	794,548	1,037,185	1,163,090	1,094,450	996,999	1,148,009	1,309,689	1,479,907	1,546,735	1,085,928
Sources												
Developer Contributions	380,397	216,000	222,300	228,100	234,900	242,000	253,500	261,000	266,200	271,500	276,900	282,400
Interest Earned	12,467	15,579	20,337	22,806	21,460	19,549	22,510	25,680	29,018	30,328	21,293	24,867
Uses												
Capital Commitments	0	(1,041,667)	0	(125,000)	(125,000)	(359,000)	(125,000)	(125,000)	(125,000)	(235,000)	(759,000)	(125,000)
Interested Charged	0	0	0	0	0	0	0	0	0	0	0	0
Levy Commitments					(200,000)							
Capital Actuals	0											
Closing Balance	1,604,636	794,548	1,037,185	1,163,090	1,094,450	996,999	1,148,009	1,309,689	1,479,907	1,546,735	1,085,928	1,268,195
Audited G/L Balance	<u>1,604,636</u>											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Ambulance Post DC Reserve
10-05-9975-2975**

Approved Fund Purpose: To fund growth related capital projects for new or expanded ambulance facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

Sum of Amount Row Labels	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	0	0	(230,520)	(670,670)	(684,084)	(697,765)	(711,721)	(725,955)	(740,474)	(755,284)	(770,389)	(785,797)
Sources												
Developer Contributions												
Interest Earned (blank)				0								
Uses												
Capital Commitments	0	(223,929)	(427,000)	0	0	0	0	0	0	0	0	0
Interest Charged	0	(4,520)	(13,150)	(13,413)	(13,682)	(13,955)	(14,234)	(14,519)	(14,809)	(15,106)	(15,408)	(15,716)
Capital Actuals		(2,071)										
Grand Total	0	(230,520)	(670,670)	(684,084)	(697,765)	(711,721)	(725,955)	(740,474)	(755,284)	(770,389)	(785,797)	(801,513)
Audited G/L Balance	<u>0</u>	<u>0</u>										

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Library Post Development Charge Reserve Fund
10-05-9989-2989

Approved Fund Purpose: To fund growth related capital projects for new or expanded library facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

Sum of Amount Row Labels	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	0	(161,338)	(652,039)	(689,559)	(727,830)	(1,042,267)	(1,087,592)	(1,133,824)	(1,180,981)	(1,229,080)	(1,280,182)	(1,347,606)
Sources												
Developer Contributions												
Interest Earned												
Transfer to DC Fund												
Uses												
Capital Commitments	0	(477,916)	(24,000)	(24,000)	(294,000)	(24,000)	(24,000)	(24,000)	(24,000)	(26,000)	(41,000)	(26,000)
Interest Charged	(1,253)	(12,785)	(13,521)	(14,271)	(20,437)	(21,325)	(22,232)	(23,156)	(24,100)	(25,102)	(26,424)	(27,472)
Capital Actuals	(160,085)											
Grand Total	(161,338)	(652,039)	(689,559)	(727,830)	(1,042,267)	(1,087,592)	(1,133,824)	(1,180,981)	(1,229,080)	(1,280,182)	(1,347,606)	(1,401,078)
Audited G/L Balance	<u>(161,338)</u>											
	<u>0</u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Marina Post Development Charge Reserve Fund
10-05-9978-2978

Approved Fund Purpose: To fund growth related capital projects for new or expanded marina facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

Sum of Amount Row Labels	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	0	0	0	0	0	0	(344,760)	(351,655)	(358,688)	(365,862)	(373,179)	(380,643)
Sources												
Developer Contributions												
Interest Earned												
Transfer to DC Fund				0								
Uses												
Capital Commitments	0	0	0	0	0	(338,000)	0	0	0	0	0	0
Interest Charged	0	0	0	0	0	(6,760)	(6,895)	(7,033)	(7,174)	(7,317)	(7,464)	(7,613)
Grand Total	0	0	0	0	0	(344,760)	(351,655)	(358,688)	(365,862)	(373,179)	(380,643)	(388,256)
Audited G/L Balance	<u>0</u>											
	<u><u>0</u></u>											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Parks & Rec Post Development Charge Reserve Fund
10-05-9974-2974

Approved Fund Purpose: To fund growth related capital projects for new parks & recreational facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

Sum of Amount Row Labels	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	0	0	0	0	(45,900)	(92,718)	(140,472)	(3,244,082)	(3,354,863)	(3,467,861)	(3,583,118)	(3,700,680)
Sources												
Developer Contributions												
Interest Earned												
Transfer to DC Fund				0								
Uses												
Capital Commitments	0	0	0	(45,000)	(45,000)	(45,000)	(3,040,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Interest Charged	0	0	0	(900)	(1,818)	(2,754)	(63,609)	(65,782)	(67,997)	(70,257)	(72,562)	(74,914)
Grand Total	0	0	0	(45,900)	(92,718)	(140,472)	(3,244,082)	(3,354,863)	(3,467,861)	(3,583,118)	(3,700,680)	(3,820,594)
Audited G/L Balance	0											
	0											

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Water Development Charge Reserve Fund
10-03-9902-2902**

Approved Fund Purpose: Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded water infrastructure and equipment, including water supply, treatment, storage and transmission.

Current Funding Sources: Development charges collected under *Development Charges Act* & By-Law 2014-105 and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)											
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	688,007	1,488,160	(5,793,686)	(5,386,201)	(4,950,641)	(4,498,067)	(4,077,398)	(3,550,905)	(2,992,871)	(2,425,633)	(1,800,945)	(1,436,716)		
Sources														
Developer Contributions	822,972	534,500	550,000	564,500	581,400	598,800	627,300	645,900	658,800	672,000	685,400	699,100		
Interest Earned	12,354	0	0	0	0	0	0	0	0	0	0	0		
Uses														
Capital Commitments	0	(7,671,718)	(26,000)	(13,000)	(31,000)	(96,000)	(29,000)	(27,000)	(44,000)	(12,000)	(293,000)	(28,000)		
Debt Payments	0	(10,914)	(10,903)	(10,869)	(9,629)	(2,182)	(2,182)	(2,182)	0					
Interest Charged	0	(113,602)	(105,612)	(97,071)	(88,197)	(79,949)	(69,626)	(58,684)	(47,561)	(35,313)	(28,171)	(15,312)		
PY Debt Payments														
Levy Commitments				(8,000)										
Debt Principal Payments	(6,934)													
Debt Interest Payments	(1,718)													
Capital Actuals	(26,522)	0												
Capital Actuals - Jun		(20,112)												
Closing Balance	1,488,160	(5,793,686)	(5,386,201)	(4,950,641)	(4,498,067)	(4,077,398)	(3,550,905)	(2,992,871)	(2,425,633)	(1,800,945)	(1,436,716)	(780,928)		
<u>Debtenture Principal Amounts</u>														
Prior Years	(39,033)													
Debt Receipts														
Debt Principal Payments	(6,934)	0	0	0	0	0	0	0	0	0	0	0	0	0
	(45,967)													
Grant Total per F/S	1,495,094	(5,793,686)	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Wastewater Development Charge Reserve Fund
10-03-9903-2903**

Approved Fund Purpose:

Established by By-Law 2008-254, the purpose is to fund growth related capital projects for new or expanded wastewater infrastructure and services, including collection, pumping, treatment and disposal.

Current Funding Sources: Development charges collected under *Development Charges Act* & By-Law 2014-105 and interest on fund balances.

	Audited	Approved	Projected Fund Balances (2018 Capital Plan)										
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	3,203,059	3,416,066	1,640,085	1,523,909	1,425,837	1,363,272	1,604,883	1,924,461	2,286,845	2,682,772	3,118,747	4,096,845	5,237,070
Sources													
Developer Contributions	1,374,558	911,900	938,400	963,100	991,900	1,021,600	1,070,300	1,102,000	1,124,000	1,146,500	1,169,400	1,192,800	
Interest Earned	11,279	32,159	29,881	27,958	26,731	31,468	37,735	44,840	52,603	61,152	80,330	102,688	
Debt Payments				194,985	195,107	122,702	122,702	122,702	122,702	122,702	122,702	122,702	
Uses													
Capital Commitments	0	(1,478,191)	(14,000)	(12,000)	(13,000)	(45,000)	(22,000)	(18,000)	(22,000)	(13,000)	(171,000)	(6,000)	
Debt Payments		(926,253)	(921,194)	(1,114,851)	(1,114,039)	(739,895)	(739,895)	(739,895)	(732,115)	(732,115)	(74,073)		
Interest Charged	0	0	0	0	0	0	0	0	0	0	0	0	
Levy Commitments				(8,000)									
Debt Principal Payments	(375,111)	(81,766)	(89,071)	(91,700)	(94,407)	(97,193)	(100,062)	(103,015)	(106,055)	(109,186)	(112,406)	(115,726)	
Debt interest Payments	(221,506)	(61,630)	(60,192)	(57,563)	(54,857)	(52,070)	(49,202)	(46,248)	(43,208)	(40,078)	(36,855)	(33,538)	
Capital Actuals	(576,214)												
Capital Actuals - Jun		(172,200)											
Closing Balance	3,416,066	1,640,085	1,523,909	1,425,837	1,363,272	1,604,883	1,924,461	2,286,845	2,682,772	3,118,747	4,096,845	5,237,070	
<u>Debt Principal Amounts</u>													
Prior Year	1,964,261												
Debt Receipts	0	0	0	0	0	0	0	0	0	0	0	0	
Debt Principal Payments	(375,111)	0	0	0	0	0	0	0	0	0	0	0	
	1,589,149	0	0	0	0	0	0	0	0	0	0	0	
Grant Total per F/S	1,826,916	1,640,085	0	0	0	0	0	0	0	0	0	0	

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

**Wastewater Post Development Charge Reserve Fund
10-05-9981-2981**

Approved Fund Purpose:

To fund growth related capital projects for new or expanded wastewater facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

	Audited Actuals	Approved Budget	Projected Fund Balances (2018 Capital Plan)									
Sum of Amount Row Labels	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	(1,668,486)	(2,102,222)	(3,954,028)	(4,228,662)	(4,508,745)	(4,794,276)	(5,039,760)	(5,290,154)	(5,545,555)	(5,803,147)	(8,994,559)	(9,281,599)
Sources												
Developer Contributions												
Interest Earned												
Transfer to DC Fund												
Debt Receipts												
Uses												
Capital Commitments		(1,582,683)	0	0	0	0	0	0	0	(2,910,000)	0	0
Interest Charged	(22,841)	(77,530)	(82,915)	(88,407)	(94,005)	(98,819)	(103,729)	(108,736)	(115,351)	(175,582)	(181,210)	(186,951)
Debt Payments		(125,631)	(125,756)	(125,713)	(125,562)	(80,702)	(80,702)	(80,702)	(76,278)	(39,867)	(39,867)	
PY Debt Payments												
Debt Principal Payments	(194,842)	(38,234)	(39,363)	(40,524)	(41,720)	(42,952)	(44,220)	(45,525)	(46,868)	(48,252)	(49,676)	(51,142)
Debt Interest Payments	(113,735)	(27,729)	(26,600)	(25,438)	(24,242)	(23,011)	(21,743)	(20,438)	(19,095)	(17,711)	(16,287)	(14,821)
Capital Actuals	(102,317)											
Grand Total	(2,102,222)	(3,954,028)	(4,228,662)	(4,508,745)	(4,794,276)	(5,039,760)	(5,290,154)	(5,545,555)	(5,803,147)	(8,994,559)	(9,281,599)	(9,534,513)
<u>Debtenture Principal Amounts</u>												
Debt Receipts	0	0	0	0	0	0	0	0	0	0	0	0
Debt Principal Payments	(194,842)											
Grant Total per F/S	(1,907,380)	27,729	26,600	25,438	24,242	23,011	21,743	20,438	19,095	17,711	16,287	14,821

NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

Water Post Development Charge Reserve Fund
10-05-9980-2980

Approved Fund Purpose: To fund growth related capital projects for new or expanded water facilities and services.

Current Funding Sources: Development charges and interest on the fund balance.

Sum of Amount Row Labels	Audited	Approved	Projected Fund Balances (2018 Capital Plan)											
	Actuals	Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening Balance	0	0	0	0	0	0	(2,754,000)	(2,809,080)	(2,865,262)	(2,922,567)	(2,981,018)	(3,040,639)	(3,101,451)	(3,163,480)
Sources														
Developer Contributions														
Interest Earned														
Transfer to DC Fund					0									
Uses														
Capital Commitments	0	0	0	0	(2,700,000)	0	0	0	0	0	0	0	0	0
Interest Charged	0	0	0	0	(54,000)	(55,080)	(56,182)	(57,305)	(58,451)	(59,620)	(60,813)	(62,029)	(63,214)	(64,409)
Grand Total	0	0	0	0	(2,754,000)	(2,809,080)	(2,865,262)	(2,922,567)	(2,981,018)	(3,040,639)	(3,101,451)	(3,163,480)	(3,224,969)	(3,288,489)
Audited G/L Balance	<u>0</u>													
	<u><u>0</u></u>													

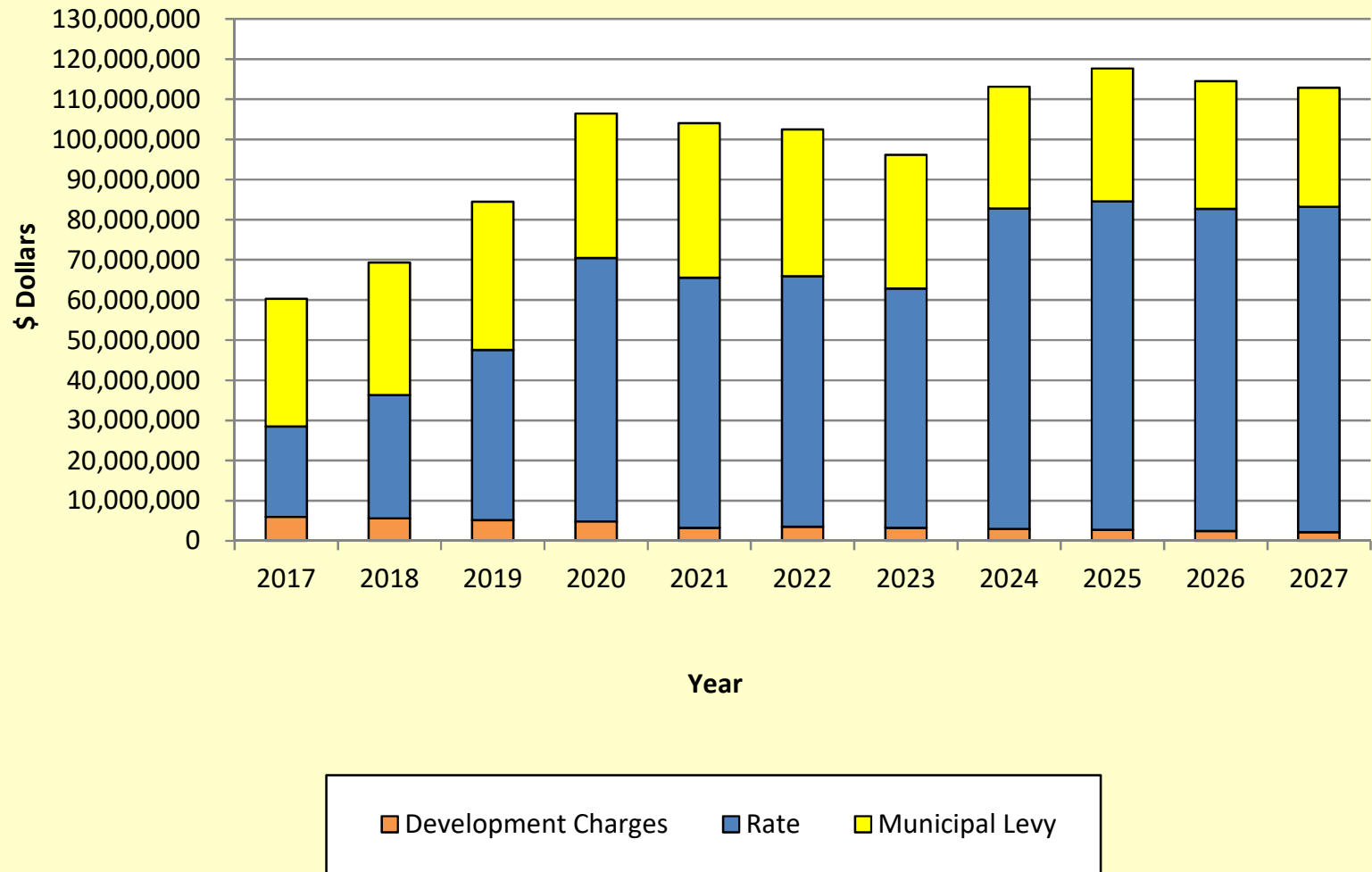
NOTE: Forecast based on 2018 Capital Plan

NOTE: Positive numbers represent a surplus. Numbers in brackets represent a shortfall.

SECTION 5:

DEBT

Total Projected Outstanding Debt By Year



Total Projected Annual Debt Payments

