

## Attachment 1

**Development Charge Obligatory Reserve Fund Annual Statement**  
Norfolk County  
For the Year Ending December 31, 2020 (Unaudited)

|  | <b>Total</b>        | General<br>Government<br>Development<br>Charge<br>Reserve Fund | Water<br>Development<br>Charge Reserve<br>Fund | Wastewater<br>Development<br>Charge Reserve<br>Fund | Roads & Related<br>Development<br>Charge Reserve<br>Fund | Parks &<br>Recreation<br>Development<br>Charge<br>Reserve<br>Fund | Library<br>Development<br>Charge<br>Reserve Fund | Fire<br>Development<br>Charge<br>Reserve Fund | Ambulance<br>Development<br>Charge<br>Reserve Fund | Parking<br>Development<br>Charge<br>Reserve Fund | Marinas<br>Development<br>Charge<br>Reserve Fund |
|--|---------------------|--|--|---|--|---|--|---|--|--|--|
| <b>Opening Balance - Jan. 1, 2020</b>            | \$ 7,242,666        | \$ 191,868   | \$ 2,145,244                                   | \$ (648,493)  | \$ 1,940,563   | \$ 2,125,933  | \$ (361,507)                                     | \$ 1,041,921                                  | \$ 24,476  | \$ 325,357                                       | \$ 457,304                                       |
| Plus:  |                     |  |  |   |  |   |  |   |  |  |  |
| Development Charge Collections                   | 3,675,718           | 21,736   | 1,464,057                                      | 866,868   | 453,855  | 416,058   | 223,855  | 162,309                                       | 32,200   | 36,019   | (1,239)  |
| Exempt Development Charges<br>(Levy/Rate funded) | 894,571             | 26,391   | 20,032   | 11,909  | 537,018  | 14,727  | 7,900  | 197,327                                       | 37,429   | 41,839   |  |
| Proceeds from Debt Issuance                      | 944,000             |  | 944,000  |   |  |   |  |   |  |  |  |
| Proceeds from Land Sales                         | 89,296              |  |  | 89,296  |  |   |  |   |  |  |  |
| Net Interest                                     | 10,934              | 481  | 5,520  | (7,042)   | 4,958  | 5,228   | (3,595)  | 3,374   | 57   | 803  | 1,150  |
| <b>Sub-Total</b>                                 | <b>\$ 5,614,519</b> | <b>\$ 48,607</b>   | <b>\$ 2,433,610</b>                            | <b>\$ 961,030</b>                                   | <b>\$ 995,831</b>  | <b>\$ 436,013</b>   | <b>\$ 228,160</b>                                | <b>\$ 363,009</b>                             | <b>\$ 69,686</b>                                   | <b>\$ 78,662</b>                                 | <b>\$ (89)</b>                                   |
| Less:  |                     |  |  |   |  |   |  |   |  |  |  |
| Transfers to Capital Projects                    | 1,887,585           | 24,896   | 1,285,636                                      | (381,733)   | 958,785  |   |  |   |  |  |  |
| Interfund Transfers                              | 23,259              |  |  |   |  |   | 23,259   |   |  |  |  |
| Debt Principal Payments                          | 862,854             |  | 24,000   | 784,165   |  |   | 54,689   |   |  |  |  |
| Debt Interest Payments                           | 352,196             |  | 6,802  | 330,203   |  |   | 15,190   |   |  |  |  |
| Debt Financing Charges                           | 707                 |  | 707  |   |  |   |  |   |  |  |  |
| <b>Sub-Total</b>                                 | <b>\$3,126,601</b>  | <b>\$24,896</b>  | <b>\$1,317,146</b>                             | <b>\$732,635</b>                                    | <b>\$958,785</b>   | <b>(\$0)</b>  | <b>\$93,139</b>                                  | <b>(\$0)</b>                                  | <b>(\$0)</b>                                       | <b>(\$0)</b>                                     | <b>(\$0)</b>                                     |
| <b>Closing Balance - Dec.31, 2020</b>            | <b>\$ 9,730,584</b> | <b>\$ 215,579</b>  | <b>\$ 3,261,708</b>                            | <b>\$ (420,097)</b>                                 | <b>\$ 1,977,609</b>                                      | <b>\$ 2,561,946</b>   | <b>\$ (226,486)</b>                              | <b>\$ 1,404,930</b>                           | <b>\$ 94,162</b>                                   | <b>\$ 404,018</b>                                | <b>\$ 457,215</b>                                |

The Municipality is compliant with s.s.59(1) of the Development Charges Act, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the Development Charges Act or another Act

NOTE: Numbers in brackets represent a shortfall. Positive numbers represent a surplus. All numbers are rounded to the nearest dollar.

Attachment #2

**Norfolk County  
General Government Obligatory Development Charge Reserve Fund  
For the Year 2020**

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

| <b>Capital Project</b>    | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>General Fund</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|---------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---------------------|---|----------------------|
| Port Dover Secondary Plan | 24,896                      |                     |                                  |                           |                              | 82,000              |   | \$106,896            |
|                           |                             |                     |                                  |                           |                              |                     |   | \$0                  |
| <b>Total</b>              | <b>\$24,896</b>             | <b>\$0</b>          | <b>\$0</b>                       | <b>\$0</b>                | <b>\$0</b>                   | <b>\$82,000</b>     | <b>\$0</b>                                    | <b>\$106,896</b>     |

Attachment #3

**Norfolk County  
Water Obligatory Development Charge Reserve Fund  
For the Year 2020**

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.

| Capital Project   | DC Reserve Fund Draw | DC Financing     | Post DC Reserve Fund Draw | Other Reserve Draw | Non-DC Debt Financing | Grants, Subsidies, Other Contributions | Total Funding      |
|---|----------------------|------------------|---------------------------|--------------------|-----------------------|--|--------------------|
| King Street - James St. to Mill St., Delhi - Water        | 64,000               |                  |                           | 193,123            |                       |  | \$257,123          |
| Second Ave. - Norfolk St. to Hunt St. - Water             | 9,810                |                  |                           |                    |                       |  | \$9,810            |
| New Well Field - Environmental Assessment, Simcoe - Water | 239,428              |                  |                           |                    |                       |  | \$239,428          |
| Norfolk County Water Supply Study                         | 28,398               |                  |                           |                    |                       |  | \$28,398           |
| Delhi Well Trunk Watermain                                |                      | 944,000          |                           |                    | 944,000               |  | \$1,888,000        |
| Delhi Well Trunk Watermain - Debt Financing Charge        | 707                  |                  |                           |                    |                       |  | \$707              |
| <b>Total</b>  | <b>\$341,636</b>     | <b>\$944,000</b> | <b>\$0</b>                | <b>\$193,123</b>   | <b>\$944,000</b>      | <b>\$0</b>                             | <b>\$2,422,052</b> |

| Operating Fund Transactions          | Annual Debt Repayment Amount | DC Reserve Fund Draw |           |        | Non-DC Recoverable Cost Share |           |         |
|--------------------------------------|------------------------------|----------------------|-----------|--------|-------------------------------|-----------|---------|
|                                      |                              | Interest             | Principal | Total  | Interest                      | Principal | Total   |
| Simcoe New Water Source Study        | 2,053                        | 21                   | 2,032     | 2,053  |                               |           | 0       |
| Pt Rowan Cty Rd 42 Watermains        | 2,649                        | 14                   | 1,311     | 1,324  | 14                            | 1,311     | 1,324   |
| Main St. Power-Imperial, Delhi Water | 3,128                        | 26                   | 600       | 626    | 102                           | 2,400     | 2,502   |
| Simcoe Well Field Treatment Facility | 330,110                      | 6,569                | 19,840    | 26,409 | 75,541                        | 228,160   | 303,701 |

|                      |           |         |          |          |          |           |           |
|----------------------|-----------|---------|----------|----------|----------|-----------|-----------|
| 2014 SCADA Addtn Wtr | 4,379     | 173     | 217      | 390      | 1,770    | 2,219     | 3,989     |
| Totals               | \$342,318 | \$6,802 | \$24,000 | \$30,802 | \$77,427 | \$234,089 | \$311,516 |

Commitments:

**Reconstruction of watermains & water study** - Debt was issued in 2010 in the amount of \$84,500. The current growth portion of this debt was approximately 72% resulting in principal and interest payments for 10 year beginning in 2011 and ending in 2020.

**Port Rowan Cty Rd 42 Watermains** - Debt was issued in 2010 in the amount of \$47,600. The growth portion of this debt was approximately 50% resulting in principal and interest payments for 10 year beginning in 2010 and ending in 2020.

**Main St. Power-Imperial, Delhi Water** - Debt was issued in 2010 in the amount of \$24,000. The current growth portion of this debt was approximately 20% resulting in principal and interest payments for 10 year beginning in 2011 and ending in 2020.

**Simcoe Well Field Treatment Facility** - Debt was issued in 2010 in the amount of \$3,824,000. The current growth portion of this debt was approximately 8% resulting in principal and interest payments for 10 year beginning in 2011 and ending in 2020 with a balloon repayment. Refinancing of the balloon repayment occurred in 2020 in the amount of \$1,684,000 for 10 years. The growth portion of the reissuance was 8% of the total amount resulting in continuing principal and interest payments for an additional 10 years and ending in 2030.

**2014 SCADA Addtn Water** - Debt was issued in 2017 in the amount of \$63,000. The current growth portion of this debt was approximately 9% resulting in principal and interest payments for 20 year beginning in 2017 and ending in 2037.

**Delhi Well Trunk Watermain** - Debt was issued in 2020 in the amount of \$1,888,000. The current growth portion of this debt was approximately 50% resulting in principal and interest payments for 20 years beginning in 2021 and ending in 2040.

(All numbers are rounded to the nearest dollar)

## Attachment #4

**Norfolk County  
Wastewater Obligatory Development Charge Reserve Fund  
For the Year 2020**

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.

| Capital Project   | DC Reserve Fund Draw | DC Financing | Post DC Reserve Fund Draw | Other Reserve Draw | Non-DC Debt Financing | Grants, Subsidies, Other Contributions | Total Funding      |
|---|----------------------|--------------|---------------------------|--------------------|-----------------------|--|--------------------|
| Port Dover WWTF Land Acquisition                        | 286,633              |              |                           |                    |                       |  | \$286,633          |
| King Street - James St. to Mill St., Delhi - Wastewater | 59,000               |              |                           | 169,495            |                       |  | \$228,495          |
| Ryerse SPS Upgrades                                     | 231,300              |              |                           | 637,703            |                       |  | \$869,003          |
| Second Ave - Norfolk St. to Hunt St. - Wastewater       | 24,328               |              |                           |                    |                       |  | \$24,328           |
| Prior Year's Debt Payment Correction                    | (982,994)            |              |                           | 982,994            |                       |  | \$0                |
| <b>Total</b>  | <b>(\$381,733)</b>   | <b>0</b>     | <b>0</b>                  | <b>\$1,790,192</b> | <b>0</b>              | <b>0</b>                               | <b>\$1,408,459</b> |

| Operating Fund Transactions             | Annual Debt Repayment Amount | DC Reserve Fund Draw |                |                  | Non-DC Recoverable Cost Share |                  |                  |
|---|------------------------------|----------------------|----------------|------------------|-------------------------------|------------------|------------------|
|   |                              | Interest             | Principal      | Total            | Interest                      | Principal        | Total            |
| Simcoe WPCP Expansion                   | 296,823                      | 39,864               | 120,420        | 160,284          | 33,958                        | 102,580          | 136,538          |
| Port Rowan Treatment Facility Expansion | 931,965                      | 128,866              | 407,046        | 535,912          | 103,099                       | 292,954          | 396,053          |
| Port Dover WW Outfall Engineering       | 11,735                       | 649                  | 5,219          | 5,868            | 649                           | 5,219            | 5,868            |
| Waterford WWTF Expansion                | 754,279                      | 81,012               | 109,695        | 190,707          | 239,405                       | 324,167          | 563,572          |
| Simcoe WPCP rehab                       | 11,735                       | 701                  | 5,636          | 6,337            | 597                           | 4,801            | 5,398            |
| Delhi WW Treatment Plant                | 957,393                      | 79,112               | 136,148        | 215,260          | 287,786                       | 454,347          | 742,133          |
| <b>Totals</b>                           | <b>2,963,930</b>             | <b>330,203</b>       | <b>784,165</b> | <b>1,114,368</b> | <b>665,494</b>                | <b>1,184,068</b> | <b>1,849,562</b> |

Commitments:

**Simcoe WPCP Expansion** - Debt was issued in 2010 in the amount of \$3,438,000. The current growth portion of this debt was approximately 54% resulting in principal and interest payments for 10 year beginning in 2011 and ending in 2020 with a balloon repayment. Refinancing of the balloon repayment occurred in 2020 in the amount of \$1,514,000 for 10 years. The growth portion of this reissuance was 54% of the total amount resulting in continuing principal and interest payments for an additional 10 years and ending in 2030.

**Port Rowan Treatment Facility Expansion** - Debt was issued in 2010 in the amount of \$10,803,000. The growth portion of this debt was approximately 54% resulting in principal and interest payments for 10 year beginning in 2011 and ending in 2020 with a balloon repayment. Refinancing of the balloon repayment occurred in 2020 in the amount of \$4,758,000 for 10 years. The growth portion of the reissuance was 54% of the total amount resulting in continuing principal and interest payments for an additional 10 years and ending in 2030.

**Port Dover WW Outfall Engineering** - Debt was issued in 2013 in the amount of \$100,000. The current growth portion of this debt was approximately 50% resulting in principal and interest payments for 10 year beginning in 2014 and ending in 2023.

**Simcoe WPCP Rehab** - Debt was issued in 2013 in the amount of \$100,000. The current growth portion of this debt was approximately 54% resulting in principal and interest payments for 10 year beginning in 2014 and ending in 2023.

**Delhi WW Treatment Plant** - Debt was issued in 2015 in the amount of \$10,460,000, which is approximately 31% growth related, completing in 2035. Additional debt of \$3,992,600 was issued in 2019, but is entirely rate funded, bringing the DC portion to 21%, ending in 2039.

**Waterford Wastewater Treatment Plant Expansion** - Debt was issued in 2019 in the amount of \$11,470,000, which is approximately 25% DC related (\$2.9M), payments will start in 2020 and end in 2039.

## Attachment #5

**Norfolk County  
Roads & Related Obligatory Development Charge Reserve Fund  
For the Year 2020**

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.

| <b>Capital Project</b>                              | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|---|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Villa Nova Ops Reno                                 | 297                         |                     |                                  | 2,721                     |                              |   | \$3,018              |
| Asphalt Resurfacing - County Road 23                | 292,889                     |                     |                                  |                           |                              | 2,691,233                                     | \$2,984,122          |
| Asphalt Resurfacing - County Road 45                | 186,108                     |                     |                                  |                           |                              | 1,674,973                                     | \$1,861,081          |
| Asphalt Resurfacing - Thompson Road East            | 108,121                     |                     |                                  |                           |                              | 973,090                                       | \$1,081,211          |
| Second Ave. - Norfolk St. to Hunt St. - Roads       | 151,889                     |                     |                                  | 264,566                   |                              |   | \$416,455            |
| King Street (Hwy 3) - James St. to Mill St. - Roads | 219,481                     |                     |                                  | 244,000                   |                              | 627,350                                       | \$1,090,831          |
| <b>Total</b>  | <b>\$958,785</b>            | <b>\$0</b>          | <b>\$0</b>                       | <b>\$511,287</b>          | <b>\$0</b>                   | <b>\$5,966,646</b>                            | <b>\$7,436,718</b>   |

Attachment #6

**Norfolk County**

**Parks & Recreation Obligatory Development Charge Reserve Fund**

**For the Year 2020**

Established by By-Law 2008-254, the purpose is to fund growth related parks & recreation capital projects for new or expanded parks & recreation facilities and services.

| <b>Capital Project</b> | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Nil                    |                             |                     |                                  |                           |                              |   | \$0                  |
|                        |                             |                     |                                  |                           |                              |   | \$0                  |
| <b>Total</b>           | \$0                         | \$0                 | 0                                | \$0                       | \$0                          | \$0   | \$0                  |



Attachment #7

**Norfolk County**

**Library Obligatory Development Charge Reserve Fund**

**For the Year 2020**

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

| Capital Project   | DC Reserve Fund Draw | DC Financing | Post DC Reserve Fund Draw | Other Reserve Draw | Non-DC Debt Financing | Grants, Subsidies, Other Contributions | Total Funding |
|-------------------|----------------------|--------------|---------------------------|--------------------|-----------------------|--|---------------|
| Library Materials | 23,259               |              | (23,259)                  |                    |                       |  | \$0           |
| Total             | \$23,259             | \$0          | (23,259)                  | \$0                | \$0                   | \$0                                    | \$0           |

| Operating Fund Transactions      | Annual Debt Repayment | DC Reserve Fund Draw |           |          | Non-DC Recoverable Cost Share |           |          |
|----------------------------------|-----------------------|----------------------|-----------|----------|-------------------------------|-----------|----------|
|                                  |                       | Interest             | Principal | Total    | Interest                      | Principal | Total    |
| Delhi Library Building Expansion | 92,187                | 15,190               | 54,689    | 69,880   | 4,849                         | 17,458    | 22,307   |
| Totals                           | \$92,187              | \$15,190             | 54,689    | \$69,880 | \$4,849                       | \$17,458  | \$22,307 |

Commitments:

**Delhi Library Building Expansion** - Debt was issued in 2019 in the amount of \$810,000. The current growth portion of this debt was approximately 76% resulting in principal and interest payments for 10 year beginning in 2019 and ending in 2029.

Attachment #8

**Norfolk County**

**Fire Obligatory Development Charge Reserve Fund**

**For the Year 2020**

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.

| <b>Capital Project</b> | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Nil                    |                             |                     |                                  |                           |                              |   | \$0                  |
|                        |                             |                     |                                  |                           |                              |   | \$0                  |
| <b>Total</b>           | \$0                         | \$0                 | 0                                | \$0                       | \$0                          | \$0   | \$0                  |

Attachment #9

**Norfolk County**

**Ambulance Obligatory Development Charge Reserve Fund**

**For the Year 2020**

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.

| <b>Capital Project</b> | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Nil                    |                             |                     |                                  |                           |                              |   | \$0                  |
|                        |                             |                     |                                  |                           |                              |   | \$0                  |
| <b>Total</b>           | \$0                         | \$0                 | 0                                | \$0                       | \$0                          | \$0   | \$0                  |

Attachment #10

**Norfolk County**

**Parking Obligatory Development Charge Reserve Fund**

**For the Year 2020**

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

| <b>Capital Project</b> | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Nil                    |                             |                     |                                  |                           |                              |   | \$0                  |
|                        |                             |                     |                                  |                           |                              |   | \$0                  |
| <b>Total</b>           | \$0                         | \$0                 | 0                                | \$0                       | \$0                          | \$0   | \$0                  |

Attachment #11

**Norfolk County**

**Marinas Obligatory Development Charge Reserve Fund**

**For the Year 2020**

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

| <b>Capital Project</b> | <b>DC Reserve Fund Draw</b> | <b>DC Financing</b> | <b>Post DC Reserve Fund Draw</b> | <b>Other Reserve Draw</b> | <b>Non-DC Debt Financing</b> | <b>Grants, Subsidies, Other Contributions</b> | <b>Total Funding</b> |
|------------------------|-----------------------------|---------------------|----------------------------------|---------------------------|------------------------------|---|----------------------|
| Nil                    |                             |                     |                                  |                           |                              |   | \$0                  |
|                        |                             |                     |                                  |                           |                              |   | \$0                  |
| <b>Total</b>           | \$0                         | \$0                 | 0                                | \$0                       | \$0                          | \$0   | \$0                  |