

2022 DC Treasurer's Statement Summary
Norfolk County
For the Year Ending December 31, 2022 (Unaudited)

Development Charge Category	Opening Balance at January 1, 2022	Development Charges Collected	Development Charge Grants Provided	Interest Income	Trasfers to Operating (Debt and Interest)	Transfers to Capital	Closing Balance at December 31, 2022	Capital Commitments for Active Projects	Available Balance at December 31, 2022
Parks & Recreation	\$ 3,089,070	\$ 322,953	\$ 121,093	\$ 63,704	\$ -	\$ (74,539)	\$ 3,522,280	\$ (185,461)	\$ 3,336,819
Library	(39,677)	180,419	64,890	1,417	(69,880)	(23,843)	113,327	(1,157)	112,170
General Government	158,981	20,743	13,405	2,018	0	(76,414)	118,734	(254,334)	(135,600)
Fire	1,943,705	132,596	100,257	39,582	0	0	2,216,140	0	2,216,140
Parking	520,049	29,734	21,539	10,458	0	0	581,780	0	581,780
Water	4,808,288	530,644	376,088	100,881	(71,803)	(139,761)	5,604,336	(2,922,475)	2,681,861
Wastewater	(139,786)	982,732	223,763	3,856	(783,978)	4,181	290,768	(38,181)	252,587
Roads & Related	2,743,113	361,330	275,345	47,939	0	(637,682)	2,790,045	(82,480)	2,707,565
Ambulance	197,505	25,276	19,403	4,299	0	0	246,484	(56,286)	190,198
Marinas	457,119	0	0	8,594	0	0	465,713	0	465,713
Total	\$ 13,738,367	\$ 2,586,427	\$ 1,215,784	\$ 282,748	\$ (925,661)	\$ (948,059)	\$ 15,949,606	\$ (3,540,374)	\$ 12,409,232

Norfolk County
Open Capital Projects Funded from DC Reserves
For the Year Ending 2022 (Unaudited)

Capital Project	Expenditures (Actual LTD)	DC Reserve Fund Draws (LTD Actuals)			Approved Budget by Funding Source (at 2022 Year-end)						
		Prior Years	Current Year	Total	Development Charge Fund	Non-DC Reserves/ Reserve Funds	General/Rate Fund	DC Debt	Non-DC Debt	Grants, Subsidies, Other Contributions	Total
Parks & Recreation											
7331920 Dressing Room Construction - Port Dover Arena	35,731	0	16,000	16,000	16,000	0	0	0	559,000	0	575,000
7332014 Dog Park - Port Dover	23,125	0	10,539	10,539	18,000	1,000	0	0	0	12,000	31,000
7332019 Construct Skate Park - Waterford	0	0	0	0	162,000	0	38,000	0	0	300,000	500,000
7332110 Dressing Room Construction - Waterford Arena	40,617	0	16,000	16,000	16,000	559,000	0	0	0	0	575,000
7332210 Dressing Room Construction - Delhi Arena	39,004	0	16,000	16,000	16,000	559,000	0	0	0	0	575,000
7332308 Dressing Room Construction - SRC Seniors	0	0	0	0	16,000	559,000	0	0	0	0	575,000
7332406 Dressing Room Construction - Langton Arena	31,267	0	16,000	16,000	16,000	204,000	0	0	0	605,000	825,000
Parks & Recreation Total	\$ 169,745	\$ -	\$ 74,539	\$ 74,539	\$ 260,000	\$ 1,882,000	\$ 38,000	\$ -	\$ 559,000	\$ 917,000	\$ 3,656,000
Library											
9132201 2022 Library Materials	307,098	0	23,843	23,843	25,000	297,000					322,000
Library Total	\$ 307,098	\$ -	\$ 23,843	\$ 23,843	\$ 25,000	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 322,000
General Government											
4132003 Development Charges Study	47,838	35,386	4,452	39,838	67,000	0	8,000	0	0	0	75,000
8232004 Growth Management Study	100,946	65,958	34,987	100,946	150,000	0	0	0	0	0	150,000
8232005 Port Dover Secondary Plan	144,882	55,907	6,974	62,882	68,000	0	82,000	0	0	0	150,000
8232101 Land Evaluation and Area Review	9,163	0	0	0	29,000	0	36,000	0	0	0	65,000
8232102 Development Standards Study	57,622	0	30,000	30,000	30,000	0	10,000	0	0	0	40,000
8232201 Downtown Simcoe Plan	0	0	0	0	32,000	0	38,000	0	0	0	70,000
8232202 Two-Zone Floodplain Study/Options - Simcoe	0	0	0	0	112,000	0	13,000	0	0	0	125,000
General Government Total	\$ 360,451	\$ 157,252	\$ 76,414	\$ 233,666	\$ 488,000	\$ -	\$ 187,000	\$ -	\$ -	\$ -	\$ 675,000
Fire											
None	0	0	0	0	0	0	0	0	0	0	0
Fire Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking											
None	0	0	0	0	0	0	0	0	0	0	0
Parking Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water											
5531828 South Drive - John St to Queen St, Simcoe - Water Component	513,391	0	51,000	51,000	51,000	462,000	0	0	0	0	513,000
5532237 New Watermain-Ireland Rd (Victoria St-Decou Rd)	0	0	0	0	51,000	0	0	0	0	0	51,000
5532501 James Street - King to Argyle, Delhi - Water Component	455,308	40,000	0	40,000	40,000	353,000	0	0	0	1,336,000	1,729,000
5532514 Argyle Ave Ext - Huggins Ave to Fertilizer Rd, Delhi - Water Component	0	0	0	0	0	0	0	0	0	0	0
5832228 Primary Sludge Pump (2) - Simcoe WWTP	0	0	0	0	4,000	32,000	0	0	0	0	36,000
5831435 Port Rowan WTP and Intake Upgrades	1,404,092	200,000	0	200,000	200,000	165,000	0	0	5,700,000	0	6,065,000
5831438 New Well Field - Environmental Assessment, Simcoe - Water Component	1,075,824	414,000	0	414,000	414,000	250,000	0	0	4,536,000	0	5,200,000
5832045 Inter Urban Water Supply Program Engineering	211,412	118,764	88,761	207,525	1,510,000	0	0	0	1,690,000	410,000	3,610,000
5832212 Safety Equipment - Simcoe Water Tower	0	0	0	0	15,000	139,000	0	0	0	0	154,000
5832215 Valve Replacement - Cedar St Booster Station	0	0	0	0	3,000	28,000	0	0	0	0	31,000
5832218 Highlift Pump Rebuilds - Simcoe NW Reservoir	0	0	0	0	3,000	26,000	0	0	0	0	29,000
5832220 Pump Rehabilitation - Waterford WTP	0	0	0	0	6,000	49,000	0	0	0	0	55,000
5832236 Simcoe-Townsend Water Supply	321,311	0	0	0	1,538,000	0	0	0	1,537,000	0	3,075,000
Water Total	\$ 3,981,339	\$ 772,764	\$ 139,761	\$ 912,525	\$ 3,835,000	\$ 1,504,000	\$ -	\$ -	\$ 13,463,000	\$ 1,746,000	\$ 20,548,000
Wastewater											
5531828 South Drive - John St to Queen St, Simcoe - Wastewater Component	319,103	0	26,000	26,000	26,000	230,000	0	0	0	0	256,000
5532501 James Street - King to Argyle, Delhi - Wastewater Component	334,255	36,000	0	36,000	36,000	320,000	0	0	0	1,336,000	1,692,000
5532514 Argyle Ave Ext - Huggins Ave to Fertilizer Rd, Delhi - Wastewater Component	0	0	0	0	0	0	0	0	0	0	0
5832227 Pump Rebuilds	4,666	0	485	485	8,000	69,000	0	0	0	0	77,000
5831419 Waterford Wastewater Treatment Plant Expansion	17,740,582	1,247,000	(30,666)	1,216,334	1,247,000	0	0	2,900,000	8,570,000	2,000,000	14,717,000
Wastewater Total	\$ 18,398,606	\$ 1,283,000	\$ (4,181)	\$ 1,278,819	\$ 1,317,000	\$ 619,000	\$ -	\$ 2,900,000	\$ 8,570,000	\$ 3,336,000	\$ 16,742,000

Norfolk County
 Open Capital Projects Funded from DC Reserves
 For the Year Ending 2022 (Unaudited)

Capital Project	Expenditures (Actual LTD)	DC Reserve Fund Draws (LTD Actuals)			Approved Budget by Funding Source (at 2022 Year-end)							
		Prior Years	Current Year	Total	Development Charge Fund	Non-DC Reserves/ Reserve Funds	General/Rate Fund	DC Debt	Non-DC Debt	Grants, Subsidies, Other Contributions	Total	
Roads & Related												
5531828 South Drive - John St to Queen St, Simcoe - Roads Component	2,324,472	0	217,813	217,813	256,000	2,476,000	0	0	0	0	0	2,732,000
5532130 Norfolk County Road 21 - Church St to Easterly 450m, Lynedoch	8,378	838	0	838	22,000	203,000	0	0	0	0	0	225,000
5532202 Norfolk County Road 28 - Norfolk Rd 23 to Lakeshore Rd, Langton	1,294,336	0	122,869	122,869	146,000	1,392,000	0	0	0	0	0	1,538,000
5532225 Old Highway 24 - Hwy 24 to Thompson Rd, Waterford	1,816,980	0	174,000	174,000	174,000	1,569,000	0	0	0	0	0	1,743,000
5532301 Blueline Road - Old Hwy 24 to Conc 13 Townsend, Simcoe	1,279,513	0	123,000	123,000	123,000	1,107,000	0	0	0	0	0	1,230,000
5532501 James Street - King to Argyle, Delhi - Roads Component	2,814,283	279,000	0	279,000	279,000	1,174,000	0	0	0	1,336,000	0	2,789,000
5532514 Argyle Ave Ext - Huggins Ave to Fertilizer Rd, Delhi - Roads Component	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Related Total	\$ 9,537,962	\$ 279,838	\$ 637,682	\$ 917,520	\$ 1,000,000	\$ 7,921,000	\$ -	\$ -	\$ -	\$ 1,336,000	\$ -	\$ 10,257,000
Ambulance												
7531808 Base Replacement - EMS Base #3 Waterford	158,537	87,714	0	87,714	144,000	0	0	601,000	456,000	0	0	1,201,000
Ambulance Total	\$ 158,537	\$ 87,714	\$ -	\$ 87,714	\$ 144,000	\$ -	\$ -	\$ 601,000	\$ 456,000	\$ -	\$ -	\$ 1,201,000
Marinas												
None	0	0	0	0	0	0	0	0	0	0	0	0
Marinas Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 32,913,738	\$ 2,580,567	\$ 948,059	\$ 3,528,626	\$ 7,069,000	\$ 12,223,000	\$ 225,000	\$ 3,501,000	\$ 23,048,000	\$ 7,335,000	\$ -	\$ 53,401,000

**Norfolk County
Transfers to Operating from DC Reserves
For the Year Ending 2022 (Unaudited)**

Operating Fund Transactions	DC Reserve Fund Draw			Non-DC Recoverable Cost Share			Grand Total
	Interest	Principle	Total	Interest	Principle	Total	
Parks & Recreation							
None							0
Parks & Recreation Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library							
Delhi Library Building Expansion Debt Repayment	12,370	57,510	69,880	3,949	18,358	22,307	92,187
Library Total	\$ 12,370	\$ 57,510	\$ 69,880	\$ 3,949	\$ 18,358	\$ 22,307	\$ 92,187
General Government							
None	0	0	0	0	0	0	0
General Government Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire							
None	0	0	0	0	0	0	0
Fire Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking							
None	0	0	0	0	0	0	0
Parking Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water							
Simcoe Well Field Treatment Facility Debt Repayment	1,185	13,056	14,241	13,627	150,139	163,767	178,007
Delhi Well Trunk Watermain Debt Repayment	17,364	39,809	57,173	17,364	39,809	57,173	114,346
2014 SCADA Addition Water Debt Repayment	158	232	390	1,614	2,375	3,989	4,379
Water Total	\$ 18,707	\$ 53,097	\$ 71,803	\$ 32,606	\$ 192,324	\$ 224,929	\$ 296,733
Wastewater							
Delhi WW Treatment Plant Debt Repayment	70,956	144,304	215,260	158,353	321,493	479,845	695,105
Port Rowan Treatment Facility Expansion Debt Repayment	23,248	256,137	279,386	18,603	204,956	223,559	502,944
Simcoe WWPC Expansion Debt Repayment	7,191	79,229	86,420	6,126	67,491	73,617	160,037
Simcoe WPCP Expansion Debt Repayment	337	6,000	6,337	287	5,111	5,398	11,735
Waterford WWTF Expansion Debt Repayment	74,693	116,014	190,707	220,731	342,840	563,571	754,278
Port Dover WW Outfall Engineering Debt Repayment	312	5,556	5,868	312	5,556	5,868	11,735
Wastewater Total	\$ 176,738	\$ 607,239	\$ 783,978	\$ 404,412	\$ 947,447	\$ 1,351,859	\$ 2,135,836
Roads & Related							
None	0	0	0	0	0	0	0
Roads & Related Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance							
None	0	0	0	0	0	0	0
Ambulance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marinas							
None	0	0	0	0	0	0	0
Marinas Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 207,815	\$ 717,846	\$ 925,661	\$ 440,966	\$ 1,158,129	\$ 1,599,095	\$ 2,524,756

Norfolk County
Transfers to Operating from DC Reserves
For the Year Ending 2022 (Unaudited)

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.

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.

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.

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 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.

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.

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.

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.

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.

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.