



The Municipal Corporation of the Town of Fort Erie Council-in-Budget Committee Meeting Agenda

Wednesday, December 4, 2024, 6:00 p.m.

Council Chambers

	Pages
1. Call to Order	
2. Roll Call	
3. Announcements/Addenda	
4. Declarations of Pecuniary Interest	
5. Water and Sewer Operating Budget	
5.1 Presentations	
5.1.1 Jonathan Janzen, Director, Corporate Services	
5.2 Reports	
5.2.1 CBC-02-2025	3 - 14
2025 Fees and Charges	
Recommendation:	
That: Council approves the fees and charges proposed in Appendix 1 to Report CBC-02-2025 and directs staff to prepare a by-law for Council approval.	
5.2.2 CBC-03-2025	15 - 39
2025 Water and Wastewater Operating Budget	
Recommendation:	
That: Council approves the 2025 Water and Wastewater Operating Budget attached as Appendix 1 to Report CBC-03-2025, and further	
That: Council sets 2025 Water and Wastewater rates, subject to Regional Council approval of treatment rates, effective with billing for January 2025 as follows:	

- 2025 water base rate per month: \$28.51
- 2025 water rate per cubic metre: \$1.870
- 2025 wastewater base rate per month: \$46.65
- 2025 wastewater rate per cubic metre: \$3.042, and further

That: Council excludes the capital asset amortization of \$1.9 million from the 2025 Water and Wastewater Operating Budgets, and further

That: Council directs staff to submit the 2025 Water and Wastewater Operating Budget and Rates By-law for Council approval on December 16, 2024.

6. Scheduling of Meetings

6.1 Wednesday, January 29, 2025 - Fort Erie Public Library, Assessment Analysis and General Levy Operating Budget

6.2 Wednesday, February 5, 2025 (if required)

7. Adjournment



Corporate Services

Prepared for: Council-in-Budget Committee

Report: CBC-02-2025

Meeting Date: December 4, 2024

1. Title

2025 Fees and Charges

2. Recommendations

That: Council approves the fees and charges proposed in Appendix 1 to Report CBC-02-2025 and directs staff to prepare a by-law for Council approval.

3. Relation to Council's Corporate Strategic Plan

Priority: various

4. List of Stakeholders

Mayor and Council of the Town of Fort Erie

Town of Fort Erie Ratepayers

Users of the Town of Fort Erie services

5. Purpose of Report

The purpose of this report is to advise Council on the annual review of Town fees and charges and propose changes for consideration and approval. A regular review promotes fees that reflect the cost to provide the service with a fair balance of subsidization through levy and rates where broader community benefits exist. Changes are proposed to take effect upon passing of the related by-law.

6. Analysis

Municipal fees are a charge to the user of a specific municipal service, activity or product, or for the use of municipal property. Part XII of the *Municipal Act, 2001* (the "Act") provides authority to impose municipal fees and charges where all or part of the benefit is a specific individual or group of individuals and not just the public-at-large. The Act also requires that fees be approved by Council and enacted in a by-law. They include sources such as facility rentals, permits, and licences. Fees and charges generate a large portion of non-tax revenue and impacts of proposed changes will be reflected in the 2025 Operating Budget.

In establishing fees for municipal services or products, the Town recognizes the need to recover related operating costs. Fees can also provide funds to sustain infrastructure, maintain delivery of programs and services to users while assisting in keeping overall tax increases to a minimum.

Analysis of fees includes a provision for direct costs such as wages, equipment and supplies related to the service, as well as indirect overhead.

Fees generate revenues but pricing those services is also an important mechanism to manage demand for services. Determining fees and charges is carefully done to ensure a balanced framework that considers full cost recovery for service or program costs while being sensitive to the social benefits and impact that increases may have on identified users. Community needs must be balanced with responsible taxation and financial management when service provision can be attributed to specific users. Comparisons should also be made with other municipalities where applicable to provide further information in determining the effectiveness of fees or the need to introduce new fees.

Corporate Services staff has reviewed proposed changes or new fee requests submitted by departmental staff which are described below by type and detailed in Appendix 1. All amounts are shown exclusive of tax. The appendix also notes whether the fee is proposed to be subject to annual indexing. Fees are to be effective upon approval of the necessary by-law, unless otherwise noted. Maintaining a complete listing of all rates of fees and making it available to the public is not required by the *Municipal Act, 2001*. However, keeping a consolidated schedule promotes a high level of transparency, responsiveness and service to the public, and assists Town staff in accessing corporate-wide fees with greater ease and clarity. The review also provides consistent treatment of fees within departments and across departments.

Council authorized many fees to be indexed incrementally on a reasonable basis using the Ontario Consumer Price Index (“CPI”) at the time the fees were established. For 2025, staff recommend a fee increase of 4% be applied to all fees that are indexed annually. This increase is consistent with the stated blended rate in the 2025 Budget Planning report. The fee increase will better align revenue increases with the increases in costs that the Town has experienced in recent years and will continue to increase in 2025. Many fees have also been increased or decreased nominally to make the total amount, including taxes, rounded where practical.

Historically, fee by-laws have only been amended where changes are made beyond indexing. This resulted in a significant number of by-laws and amendments over the years. In advance of the 2024 fiscal year, all fee-related by-laws were repealed, and a new by-law was brought forward that included all approved fees for the year. Staff have determined, this is the most efficient way of managing fees. Therefore, the by-law that is planned to be brought forward to Council on December 16th will include a comprehensive fee schedule, including fees that would normally be included in the Water and Wastewater Budget Rates by-law. All fees included will either be consistent with rates in 2024 or have annual indexing of 4% applied.

The following summarizes proposed fee changes not related to indexing. All rates are approved exclusive of taxes and will be posted online.

PLANNING, BUILDING AND BY-LAW SERVICES

ROAD TRENCH CUT FINAL REINSTATEMENT – PER METRE

Staff recommend increases to Road Trench Cut Final Reinstatement Fees to cover increased costs of the service. Minor changes in fee descriptions are also recommended. Finally, staff

recommend removing the fees for Two Adjacent Lots, as there is no benefit in Town contracts for this situation. It is expected that \$7,500 in additional 2025 revenues will be generated.

BUILDING PERMIT

Municipalities are allowed to collect fees that represent the anticipated reasonable cost for the administration of the *Building Code Act, 1992* and Regulations. BMA Management Consulting Inc. completed a building permit fee study in 2023 and results were communicated through Report PDS-29-2023. The study was completed to ensure that fees reflect the cost of services being provided and ensure the efficiency of the building permit process in line with Ontario Building Code regulations. Fees recommended in the study were approved by Council in 2023 and recommended to be indexed annually. For 2025, staff recommend that fees be increased by 4% as detailed within Appendix 1. The 2025 fees were presented at a public meeting in accordance with the *Building Code Act* on Monday, December 2, 2024 and will be included in the consolidated Fees and Charges By-law for Council's consideration on December 16, 2024. The effective date of the new fees will be January 1, 2025.

DEVELOPMENT CHARGES (“DC”)

Pursuant to section 5 of the Town's DC By-law 20-2024 as amended, By-law 21-2024 and By-law 22-2024, rates are indexed annually on January 1 using the most recently published Statistics Canada Quarterly Construction Price Statistics (Toronto series, non-residential building). The 2024 third quarter index increase is 3.3%. This is the same rate applied by the Region of Niagara. As per past practice the revised rates are distributed to the Chief Building Official, posted on the Town's website, and circulated to known local development associations to provide broad notice of the change.

PLANNING APPLICATION

The *Planning Act, 1990* allows municipalities to collect fees that represent the anticipated cost for the processing of planning applications and other services. The 2024 Budget approved a study to review and update planning application and service fees to ensure the cost recovery of services being provided and ensure the efficiency of processing planning applications and providing planning services in line with *Planning Act* regulations. The Town has retained [Watson & Associates Economists Ltd.](#) to complete the study and expect a report to be presented to Council in mid-2025, followed by amendments to the User Fee By-law. As a result, no fee changes are proposed within this report and no public meeting is required.

COMPREHENSIVE DEVELOPMENT PLAN (“CDP”) FEE

The creation of a Comprehensive Development Plan is a requirement of Section 4.14 of the Town's Official Plan for any development within Site Specific Policy Area 1 - Urban Entertainment Area. The Official Plan does not provide guidance as to what a CDP is, but it is to be developed in consultation with neighbourhood residents, property owners and stakeholders, and requires studies to consider impacts on municipal services, roads and traffic, storm water management, environmental impacts, and archaeological resources. Since a CDP is not a defined type of Plan within Ontario, and the guidance provided under the Official Plan is what is typically addressed in a secondary plan or Block Plan/Outline Plan, the Niagara Region Official Plan refers to them as District Plans. Since a CDP is only required for 1 site specific policy area, staff anticipate only ever receiving one or two applications.

The fee of \$40,000 has been established based on the estimated staff time to provide the service. The only other municipality to have an approved fee of this nature in the Niagara

Region is West Lincoln and their fee is \$30,900 plus \$1,030 per hectare for total block that is above the base fee. There is no budget impact for revenues in 2025 since the volume of transactions is expected to be low and is uncertain.

Since this fee will be collected up front, staff recommend a mechanism for allowing refunds should cancellation occur at an early stage of the process. Staff recommend the following refund structure, should it be required:

- After file is opened but before circulated and/or public engagement: 80%
- After file is circulated to internal or external agencies/stakeholder: 60%
- After comments are compiled and sent to applicant: 40%
- After file is presented to Council: 0%

ENVIRONMENTAL PLANNING FEES

As per the Ministry of Municipal Affairs and Housing, effective March 31, 2025, the Niagara Region will no longer have responsibilities for land use planning. Since the Region will no longer be reviewing Environmental Impact Assessments/Studies, staff are recommending five new fees be created to recover the costs incurred to provide the review services. The fees have been calculated based on the cost, are expected to be indexed annually, and are listed as follows:

- Terms of Reference - \$200
- Environmental Impact Study Fee (Minor - 1 Feature) - \$1,200
- Environmental Impact Study Fee (Major - 2 Features or More) \$2,000
- Sub-Watershed Study - \$2,700
- Tree Protection Plan Review - \$500

The Terms of Reference and Tree Protection Plan review fees would apply to all Planning Act Applications. Based on the expected number of transactions in 2025, these fees are expected to generate \$30,000 to \$40,000 in the 2025 budget. The additional revenues were envisioned when the new Environmental Planner position was created and approved through Supplementary Item 2023 3.4, so the revenues for 2025 were already included in the forecast.

PLANNING DEPOSITS

Engineering review expenses related to sanitary sewer peer review and services are billed to customers at the actual cost of the third-party charges paid by the Town. A new fee is recommended by staff to formalize the fee. A deposit is proposed, for which any unused portion is refundable.

ANIMAL CONTROL

In 2023, staff received a request from the Greater Niagara Humane Society (“GNHS”) to increase fees for animal licensing and impound services. The fees had not been increased since 2017 and costs had risen significantly during this time based on information supplied by GNHS. The Town entered a contract with Lincoln Country Humane Society (name recently changed to GNHS) in 2022 for an initial term of 3 years. The Town subsidy associated with this contract increases by 2% per year over the initial term and therefore, staff support a 2% increase in the fees retained by GNHS through this contract for 2025 consistent with the increase applied in 2024. Staff recommend that any further increase be submitted for consideration in winter 2025

with the intention of having them set for the duration of any extension terms of the agreement and considered with the Town subsidy when negotiating pricing for the extension terms.

LEGAL AND LEGISLATIVE SERVICES

ROUTINE DISCLOSURE AND ACTIVE DISSEMINATION

Earlier in 2024, the Town adopted a new Routine Disclosure and Active Dissemination Policy to provide an efficient alternative process to Freedom of Information. Routine Disclosure is the automatic release of the Town's administrative, operational information, or records belonging solely to the person or organization. To recover the time to search and compile records, staff recommend two new fees in line with the MFIPPA hourly fee. This rate is legislated by the MFIPPA legislation, specifically R.R.O. 1990, Reg. 823, which specifies a fee of \$7.50 for each 15 minutes spent by any person searching and compiling records. As most requests take 30 minutes of staff time, expected increased 2025 revenues will be less than \$1,000.

COMMUNITY SERVICES

PROPERTY INFORMATION STATUS REPORTS

Property information status reports are available in various formats. The reports are requested when a sale of a home or property takes place. A tax and water package includes a tax certificate and water certificate and the fee is currently set at \$60. A partial package includes a tax certificate and comments regarding Property Standards By-Law and Building Code with a fee of \$80. A full package includes these documents in addition to zoning information and other information, such as Fire Services, and is set at \$180. These three fees were last increased for 2019. Staff recommend increasing the Tax and Water Certificate fee to \$80 and the Partial Package fee to \$100 to better reflect the cost. There is no change recommended for the complete package. The recommended fees are below the local municipal average, which is close to \$100 for the Tax and Water Certificate. Revenues associated with these fees are expected to increase by approximately \$20,000 in the 2025 budget.

FIRE AND EMERGENCY SERVICES

During annual review, staff identified fees that require increases beyond annual indexing to ensure that costs to provide the services are recovered from users.

- On Site Inspections for Commercial and Industrial fees are currently \$281.76 for the first 10,000 square feet and \$55.70 for each additional 5,000 square foot. Staff recommend increasing to \$476.00 and \$70.00 respectively.
- Assist with Fire Safety Plan Development is currently \$115.42 and the Second and each Additional Fire Safety Plan Revision is \$115.15. Staff recommend increasing to \$175.00 and \$150.00 respectively.
- Supply and Installation of Smoke / Carbon Monoxide Alarm is currently \$50. Staff recommend increasing to \$90.
- Boat service - per hour (plus 1 hour daily for servicing) is \$112.62. Staff recommend increasing to \$559.86 to align with the Ministry of Transportation ("MTO") hourly rate for fire department response on Provincial Highways.
- False fire alarm – currently there is no charge for the first, second, or third occurrence within twelve months. Staff recommend that fees for the fourth false alarm be based on the MTO hourly response base rate of \$559.86, which is an increase from the current rate

of \$375.00. Staff also recommend increasing each additional false alarm fee by \$100.00 until the tenth occurrence and beyond which are recommended to be \$1,859.86.

Revenues are expected to increase as a result of the increases in fees, however, the impact on the budget is expected to be nominal as volumes are generally low for these fee types.

WATER AND WASTEWATER

Water and wastewater rates are approved through the Water and Wastewater Budget by-law and historically fees were included within the by-law as well. New for 2025, water and wastewater-related fees will be included within the user fee by-law. There are no proposed changes to related fees beyond the standard annual increase of 4%.

INFRASTRUCTURE SERVICES

CEMETERY

Council approved the adoption of the 2014 Cemeteries Master Plan in July 2015, which identified that Town fees at the time were 28% below the regional average. The Cemetery Advisory Committee recommended a phased-in 28% increase at the October 23, 2014 meeting, with 5% increases for 5 years, in addition to regular fee indexing. The phase-in was completed in 2019 and fees have been increased by CPI annually from 2020 onwards.

Staff recommend another master plan be completed in 2027 and include operating and capital cost analysis, and an examination of levels of services. A strategic financial plan will be prepared that includes rate justifications for all cemetery fees and a strategy for the Cemetery Trust. Staff will request a policy document be developed to provide guidance to manage the Trust. Currently, only interest earned by the Trust in excess of inflation is funding care and maintenance costs associated with cemeteries, as per recommendations in the last master plan.

With the master plan planned for 2027, staff recommend reasonable increases over a five-year timeframe to begin to bring fees in line with other local municipal cemeteries in Niagara. Although offerings and operations are not directly comparable in all cases, Fort Erie fees are less than municipal counterparts in almost all instances. Fees are more than 35 percent lower than the local benchmark for all residential fees. Since non-residential fees make-up a small portion of sales, staff are once again recommending 5% annual increases in addition to annual indexing (e.g., total increase of 9% for 2025). Since taxpayers subsidize a portion of cemetery services (i.e., rates are set below cost), the additional 5% increase is expected to reduce the 2025 General Levy subsidy by \$10,000. The 2024 budgeted General Levy subsidy is \$462,000 for combined services at Active and Inactive Cemeteries.

CEMETERY LICENCE FEES

The Bereavement Authority of Ontario charges a licence renewal fee of \$30 per death to provide services of information on options in bereavement services and to regulate the bereavement section profession making sure the law is consistently followed. The fee is charged per interment, scattering, cremation, or hydrolysis. The Provincial license fee increased from \$13.63 to \$30.00 per activity in 2023. Currently, the Town remits the licence fee from fees collected for interments. Effective in 2023, cemetery operators are now able to display the licence fee separately on contracts and price lists. Given the significant increase in fees in 2023 that are not within the control of the Town, the fact that it is allowable to separately disclose the fee, and that the fee is not subject to HST as are other interment fees, staff recommend separately charging a licence fee for all interment activities. That way, fees will increase by standard indexing and the Town will be made whole for Provincial disbursements. The fee is set at \$30 per interment for 2025. However, staff recommend the new separately disclosed fee be created in 2025 and then

set to align with the Province rate on an annual basis. Based on the number of 2024 interments, separately charging this fee is expected to increase 2025 cemetery revenues by \$3,000.

CRYSTAL BEACH BOAT RAMP

The Crystal Beach Waterfront Park Boat Ramp Municipal Parking Lot operates a fee-for-parking basis for vehicles with a vessel trailer in tow. Daily launch fee parking passes can be purchased onsite for \$15 and passes are available for \$125 for the entire boating season. Staff recommend maintaining the current fee, however, extending the season pass to be valid from April 1 to October 31 to better align with the boating season. The current season pass is valid from May 1 to September 30. Revenues are expected to increase nominally because of the extension in dates, as these are the slower months of the season.

ARENA RENTAL - ICE TIME

The general idea of publicly funded arenas is that rates should be set to optimize usage (roughly 85% occupancy). Public arenas have historically lost/cost money (like parks, libraries and museums), so the goal has been to optimize usage as a community asset. A focus solely on financial wouldn't balance revenues with the public desire for affordable recreational opportunities.

2024 ice rental bookings are higher than anticipated, which has prompted a review of local area municipal comparators. Bookings were down significantly from 2020 to 2022. When 2023 rates were set (in fall of 2022), inflation was high. To avoid negatively impacting bookings and prioritize the Strategic Pillar of Optimizing Healthy lifestyles, healthy living infrastructure, and business offerings, ice rentals rates were increased 2% as opposed to the 6.7% increase that was applied to all other fees. Since bookings have returned to normal levels and Fort Erie rates are well below local benchmarks, staff recommend a 6.5% increase to ice rentals for all rates except the non-residential rate, which is recommended to increase by 4.5% (this fee was the ice rental exception that did increase by 6.7% in 2023). The 6.5% recommended increase is made up of the standard 4% blended rate increase + 0.5% increase in the Ice Resurfacing Machine Replacement Surcharge (discussed below) + 2.0% to make whole for a portion of the 2023 fee reduction. Staff will consider making up the remaining 2.7% in future years, as the Town is still below the Regional average for fees. An increase beyond 6.5% in one year has been avoided, as staff want to avoid causing a great burden to the users or impact demand for usage. The additional 2% is expected to generate \$15,000 in revenue in the 2025 budget.

ICE RESURFACING MACHINE REPLACEMENT SURCHARGE

Currently, all ice rental hourly rates include a 3% Ice Resurfacing Machine Replacement Surcharge that is transferred to the Ice Resurfacers Replacement Reserve. Forecasted reserve contributions are approximately \$21,000 per year from 2025 onwards. Based on ice resurfacers replacement forecasts, the reserve is expected to be near \$0 in 2035, when a replacement is expected to occur. Increasing the surcharge from 3.0% to 3.5% is expected to increase annual contributions by \$3,500 and result in a reserve ending balance of approximately \$46,000 in 2035. Note that there is no impact to operating revenues, since the increase in the reserve transfer is in addition to the 4% indexing applied to ice rental fees.

SPORTS FIELD FEES

Sports field fees have not been increased beyond annual indexing in a great number of years. The Town charges low seasonal rates for usage, amounting to annual revenues of \$10,000 to \$15,000. The revenues do not cover operating costs nor contribute to capital replacements, as

over the years the priority has been placed on optimizing healthy lifestyles, healthy living infrastructure, equity and inclusion, and generally the greater community benefits.

Council recently approved a capital project for renovations to be completed at Oakes Park. The scope of the 2023 approved capital job includes improvements to the dug out and backstop, replacement for the Senior diamond, improvements and regrading to outfield, safety net installation, pitchers mount rebuilding, and parking lot/driveway improvements. In 2022 and 2023, the diamond lights were replaced. Additional budgeted items include removal and replacement of the washroom facility. The level of current capital investment at sports fields, and the expected desire for further investment following the approval of the upcoming Parks and Open Space Masterplan, has prompted a review of sports field user fees.

Fort Erie is well below market comparators based on a review of other local area municipalities. Currently, the Town has two fees for Playing Field User Groups - \$204.26 per adult team for the season and \$5.18 per youth person for the season (based on 2024 rates). In the Niagara region, one other municipality charges comparable fees and they are set at \$818.58 and \$9.96-16.81 respectively. A direct comparison is not possible in many cases, however, as the rate structure varies. For example, many municipalities charge rates on an hourly or per game basis and charge various fees that the Town does not apply. For 2025, staff recommend the Playing Field - User Group Fees increase to \$350 per team and \$8.85 per youth before tax. Recommended increases acknowledge that there is an opportunity to increase recovery of costs from the users that directly benefit from the use of the fields, while avoiding a one-time increase so large that it causes a great burden to the users or impacts demand for usage.

The recommended increases are expected to result in increased revenue of approximately \$7,000 in the 2025 budget. Staff are considering ways to phase-in annual rate increases to the existing fees or potentially restructure existing fees altogether. Staff also plan to introduce new fees, such as a fee to recover costs associated with tournaments. Consideration will be given to create more options for how fees are assigned, such as site specific or activity specific fees. Staff will collaborate cross-departmentally to review and develop a strategy for these in 2025.

MUNICIPAL PROPERTY OCCUPANCY POLICY (“MPOP”)

At the time of writing this report, staff were scheduled to bring a report to Council on December 2, 2024 regarding the proposed MPOP. Within the report, staff are proposing a set application fee of one thousand dollars (\$1,000) per construction project (per application intake) for overweight vehicles using Town-owned roads. Fees for all current permit classifications, that don't involve overweight vehicles, will stay the same. Refer to Report IS-12-2024 for further information.

7. Financial, Staffing and Accessibility (AODA) Implications

The intent of changes is to maintain services and ensure that fees are as income neutral as possible. The fees changes recommended are not expected to have a significant impact on 2025 revenues unless disclosed above.

8. Policies Affecting Proposal

By-law 136-2023 adopted Council's 2023-2026 Corporate Strategic Plan.

By-law 40-2009, as amended introduced comprehensive measures in 2009 to centralize all corporate fees. This was previously amended with By-law 007-2022.

Building Code Act, 1992, S.O. 1992, C.23 and Planning Act, R.S.O. 1990, c. P.13.0

9. Comments from Departments, Community and Corporate Partners

The review of fees and charges and proposed changes were carried out collaboratively with all departments and considered relevant direct and indirect factors.

10. Alternatives

Council may choose to revise or reject any proposed fee changes and new fees, exclusive of the annual indexing changes, as these are established in current by-laws. This could increase reliance on funding from the General Levy.

As noted in the Analysis section above, a 4% increase is recommended for fees that are indexed annually. The increase is consistent with the rate noted in the 2025 Budget Planning report and will better align revenue with the increases in costs the Town has experienced in recent years and anticipates in 2025. Council may choose instead to apply Ontario CPI which was 1.9% for the 12 months ending September 30, 2024.

11. Communicating Results

Public meeting dates will be advertised in the local newspaper and on the Town's website. The Consolidated Fee Schedule is also posted on the Town's website. Note that all other indexing and rounding changes are effective January 1, 2025.

12. Conclusion

The proposed fee changes in Appendix 1 attempt to recover the cost to provide the service with a balance of tax levy subsidization and consideration of comparable fees.

13. Report Approval

Prepared by:
 Karlee Griffin, CPA, CA
 Manager of Accounting Services / Deputy Treasurer

Submitted by:
 Jonathan Janzen, CPA, CA
 Director of Corporate Services / Treasurer

Approved by:
 Chris McQueen, MBA
 Chief Administrative Officer

14. Attachments

Appendix 1 – Proposed 2025 Fees and Charges (excludes indexing and rounding)

Appendix 1 to the Administrative Report No. CBC-02-2025
Proposed 2025 User Fees and Charges (excludes indexing and rounding of other fees)

Description	2025 Fee (excl. tax)	2024 Fee (excl. tax)	Change
<u>PLANNING, BUILDING, AND BY-LAW SERVICES</u>			
Connection to Watermain, Sanitary Sewer or Storm Sewer			
Road Trench Cut Final Reinstatement - per metre			
Per lot - Single Service (2.0m wide trench):			
Surface Treated	\$ 144.00	\$ 84.90	\$ 59.10
Hot Mix Asphalt	\$ 215.00	\$ 145.20	\$ 69.80
Per lot - Double Service (3.0m wide trench):			
Surface Treated	\$ 216.00	\$ 124.30	\$ 91.70
Hot Mix Asphalt	\$ 322.00	\$ 216.90	\$ 105.10
Two adjacent lots - Two double service trench:			
Surface Treated	delete	\$ 217.50	
Hot Mix Asphalt	delete	\$ 379.60	
Sanitary Sewer Peer Review	actual cost	N/a	N/a
Planning Application			
Comprehensive Development Plan	\$ 40,000.00	N/a	N/a
Refund of Fees			
Status of Permit Application			
1 After file is opened but before circulated and/or public engagement.	80%		
2 After file is circulated to internal or external agencies/stakeholders	60%		
3 After comments are compiled and sent to applicant	40%		
4 After file is presented to Council	0%		
Environmental Planning Fees			
Terms of Reference ¹	\$ 200.00	N/a	N/a
Environmental Impact Study Fee (Minor - 1 Feature) ¹	\$ 1,200.00	N/a	N/a
Environmental Impact Study Fee (Major - 2 Features or More) ¹	\$ 2,000.00	N/a	N/a
Sub-Watershed Study ¹	\$ 2,700.00	N/a	N/a
Tree Protection Plan Review ¹	\$ 500.00	N/a	N/a
Animal Control - valid on an annual basis			
Spayed or Neutered Licence - per new dog (evidenced by a certificate of veterinarian)	\$31.20	\$30.60	\$ 0.60
Purchased after June 30 (proof that dog was purchased or lawfully acquired after June 30)	\$26.00	\$25.50	\$ 0.50
Unaltered Licence - per new dog	\$41.60	\$40.80	\$ 0.80
Purchased after June 30 (proof that dog was purchased or lawfully acquired after June 30)	\$36.40	\$35.70	\$ 0.70
Kennel Licence (subject to By-law No. 119-97)	\$156.10	\$153.00	\$ 3.10
Late fee - added to above licence fees (Non-renewal before April 1)	\$20.80	\$20.40	\$ 0.40
Transfer Licence Re-registration	\$5.20	\$5.10	\$ 0.10
Replacement Licence for New Resident to Town of Fort Erie	\$5.20	\$5.10	\$ 0.10
Replacement Tag	\$5.20	\$5.10	\$ 0.10

Description	2025 Fee (excl. tax)	2024 Fee (excl. tax)	Change
Poundkeeper - Impounded Dog Boarding Expenses			
First occurrence (plus costs)	\$20.80	\$20.40	\$ 0.40
Second occurrence (plus costs)	\$26.00	\$25.50	\$ 0.50
Third occurrence (plus costs)	\$31.20	\$30.60	\$ 0.60
Fourth occurrence (plus costs)	\$36.40	\$35.70	\$ 0.70
Poundkeeper - Cost of Other Pound Services			
First day, or part of the day	\$12.50	\$12.24	\$ 0.26
Each day thereafter	\$9.40	\$9.18	\$ 0.22
Dangerous Dog Appeal Fee (non-refundable)	\$104.00	\$102.00	\$ 2.00
Potentially Dangerous Dog Appeal Fee (non-refundable)	\$104.00	\$102.00	\$ 2.00

LEGAL AND LEGISLATIVE SERVICES

Routine Disclosure

Manual search - each 15 minutes	\$ 7.50	N/a	N/a
Preparing a record for disclosure - each 15 minutes	\$ 7.50	N/a	N/a

COMMUNITY SERVICES

Property Information Status Report (PISR)

Partial Package - per roll number	\$ 100.00	\$ 80.00	\$ 20.00
Tax and water certificate - per roll number	\$ 80.00	\$ 60.00	\$ 20.00

FIRE AND EMERGENCY SERVICES

On Site Inspection (As requested)

Commercial and Industrial			
First 10,000 sq.ft. or any part thereof	\$ 476.00	\$ 270.92	\$ 205.08
Additional 5,000 sq.ft. or part thereof	\$ 70.00	\$ 53.56	\$ 16.44

Fire Safety Plan Review

Assist with Fire Safety Plan Development	\$ 175.00	\$ 115.42	\$ 59.58
Second and each additional Fire Safety Plan revision	\$ 150.00	\$ 116.15	\$ 33.85

Supply and Installation of Smoke / Carbon

Monoxide Alarm	\$ 90.00	\$ 50.00	\$ 40.00
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Boat service - per hour (plus 1 hour daily for servicing)²

MTO Rate - per vehicle for the first hour	\$ 559.86	\$ 112.62	\$ 447.24
MTO Rate - per vehicle per half hour thereafter	\$ 279.93	\$ 112.62	\$ 167.31

False Fire Alarm²

Fourth false alarm - MTO Rate plus \$100	\$ 559.86	\$ 375.00	\$ 184.86
Fifth false alarm - MTO Rate plus \$200	\$ 659.86	\$ 475.00	\$ 184.86
Sixth false alarm - MTO Rate plus \$300	\$ 759.86	\$ 575.00	\$ 184.86
Seventh false alarm - MTO Rate plus \$400	\$ 859.86	\$ 675.00	\$ 184.86
Eighth false alarm - MTO Rate plus \$500	\$ 959.86	\$ 775.00	\$ 184.86
Ninth false alarm - MTO Rate plus \$600	\$ 1,059.86	\$ 875.00	\$ 184.86
Tenth false alarm - MTO Rate plus \$1,300	\$ 1,859.86	\$ 1,675.00	\$ 184.86
Each alarm after the Tenth - MTO Rate plus \$1,300	\$ 1,859.86	\$ 1,675.00	\$ 184.86

Description	2025 Fee (excl. tax)	2024 Fee (excl. tax)	Change
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INFRASTRUCTURE SERVICES

Cemetery

Note that cemetery increases have not been separately disclosed within this schedule. Increases of 5% in addition to annual indexing have been applied.

There is also a newly created Provincial license fee that was previously billed with interments.

Arena Rental

Leisureplex and Crystal Ridge Arenas

Ice Time - per hour

Youth - prime time (weekdays 5pm-12am, weekends 6am-12am)	\$ 155.45	\$ 145.96	\$ 9.49
Youth - non-prime time (weekdays 6am-5pm)	\$ 76.82	\$ 72.13	\$ 4.69
Adult - prime time (weekdays 5pm-12am, weekends 6am-12am)	\$ 216.97	\$ 203.73	\$ 13.24
Adult - preferred prime time (booking over 100 hrs per contract)	\$ 189.20	\$ 177.65	\$ 11.55
Adult - non-prime time (weekdays 6am-5pm)	\$ 109.89	\$ 103.18	\$ 6.71
School Board sanctioned hockey - 9am-5pm	\$ 76.82	\$ 72.13	\$ 4.69
Non-resident	\$ 237.85	\$ 227.61	\$ 10.24

Note: All hourly rates include a 3.5% Ice Resurfacing Machine Replacement Surcharge. Refer to detailed Facilities instructions regarding the determination of prime-time, seasonal operations, etc.

Other Facility Rental

Playing Field - User group per season

Adult group - per team per season	\$ 350.00	\$ 204.26	\$ 145.74
Youth group - per person per season	\$ 8.85	\$ 5.18	\$ 3.67

Note 1

Annual indexing will be applied.

Note 2

The fee listed is the based on the approved 2024 MTO rate. In subsequent years, the rate will be automatically increased based on the MTO rates.

Approved fees exclude any applicable taxes.

Fees are due upon application, unless otherwise noted.

If there is a conflict between this Schedule and a fee established in any earlier By-law that remains in force and effect, the fee established in the current By-law shall apply.



Corporate Services

Prepared for: Council-in-Budget Committee

Report: CBC-03-2025

Meeting Date: December 4, 2024

File: 230101

1. Title

2025 Water and Wastewater Operating Budget

2. Recommendations

That: Council approves the 2025 Water and Wastewater Operating Budget attached as Appendix 1 to Report CBC-03-2025, and further

That: Council sets 2025 Water and Wastewater rates, subject to Regional Council approval of treatment rates, effective with billing for January 2025 as follows:

- 2025 water base rate per month: \$28.51
- 2025 water rate per cubic metre: \$1.870
- 2025 wastewater base rate per month: \$46.65
- 2025 wastewater rate per cubic metre: \$3.042, and further

That: Council excludes the capital asset amortization of \$1.9 million from the 2025 Water and Wastewater Operating Budgets, and further

That: Council directs staff to submit the 2025 Water and Wastewater Operating Budget and Rates By-law for Council approval on December 16, 2024.

3. Relation to Council's Corporate Strategic Plan

Priority: Sustainable and managed growth

4. List of Stakeholders

Mayor and Council of the Town of Fort Erie
Water and Wastewater Ratepayers
Region Municipality of Niagara

5. Purpose of Report

The purpose of this report is to approve the 2025 Water and Wastewater Operating Budget and the 2025 base and consumption rates used for billing.

6. Analysis

The Town's "Quality Management System Operational Plan" (QMS), governed by the Safe Drinking Water Act, includes a financially viable system that incorporates full life cycle cost recovery of infrastructure required to manage a safe, effective and reliable municipal water distribution system and wastewater collection system. The Town is committed through QMS to deliver safe drinking water, complying with all relevant legislation and maintaining and continuously improving the QMS. The following sections describe specific revenue, expense and rate setting priorities.

Base Budget Analysis

Total 2025 base revenues (excluding billings) are budgeted to increase \$20,958 and expenses increase \$341,507 representing a combined 1.56%, which includes:

- Revenues have decreased \$20,958, which includes the expiry of a local improvement charge, the loss of grants, and a leachate revenue credit increase.
- Wages and benefits have an overall increase of \$235,008, including the full year phase-in of the Water and Wastewater Supervisor position approved in 2024. The current four-year collective agreement expires December 2024.
- Materials and supplies are budgeted to increase \$83,955 and include costs for system preventative maintenance including hydrants, meters, failure and repair costs, inspection, flushing, extraneous flow reduction, flow monitoring, legislated training and master plan updates. It also includes program support costs which are allocations from areas such as Finance, IT, HR, insurance, facility overhead and fleet. Direct billing and collection costs are shared between water and wastewater. Beginning in 2025, Asset Management costs are consolidated in the Levy and allocated to the Water and Wastewater Budget as an interdepartmental transfer.
- New assets bring additional operating and replacement costs and related impacts of \$22,613 were noted in 2025 Capital Budget Report CBC-01-2025.
- Debt charges decrease by \$7,357. The next Water debt to mature is Crescent Park improvements in 2025 and Frenchman's Creek improvements in 2031 for Wastewater.

Regional Treatment Costs

Treatment costs from the Region account for 63% of the Town's water and wastewater costs. The Region approved a 12.27% increase (7.06% water, 15.01% wastewater) in the 2025 budget. The Town's proportionate share of total volumes were adjusted for 2025 and the total change is an increase of \$1,461,231 or 6.25% of the 9.12% total.

Wastewater treatment costs are billed by the Region as a 100% 'fixed' charge in year one based on an average of the Town's proportionate share of the last three years' wastewater flows. The Region then converts the charge to a fully variable charge by determining the actual flows for the three-year period and billing the lower tier the actual share for the period, resulting in a rolling charge or credit two years later. The 2025 wastewater treatment cost is a \$1,080,964 increase. The 2024 adjustment for 2022 flows was a \$218,160 credit (2023: \$200,000 charge). The Town's 2025 adjustment is a credit of \$788,000 which is a \$569,840 increase from the prior year and represents 4.20% of the budget. The Town estimates a credit in 2026 based on trends to date which will be confirmed with the Region. The Town's Sewer Rate Stabilization Reserve has been used significantly in the past to mitigate charges. Reconciliation credits are added to

the reserve where possible to fund potential future Regional adjustments such as past charges. Applying credits to the rates and failing to move funds to the reserves can otherwise reduce rates to unsustainable levels and risk exposing rate payers to higher future rate increases. The use of this reserve for the large reconciliation charge is included in the Financing and Transfers section. The Town's forecast assumes treatment costs increase at a Regionally combined forecasted rate of 9.24% for 2026 and 8.86% thereafter.

Water treatment costs are billed by the Region as 25% fixed and 75% volumetric based on actual water treated during the year. The Region rate is expected to increase from \$0.701/m³ to \$0.751/m³ for 2025 with a \$380,267 budget increase anticipated based on the rates noted above and includes an increase in the Town's proportionate share of the fixed water requisition. The Region's budget and water rates were reviewed by the Budget Review Committee November 7 and were approved November 14. The Town's forecast assumes treatment costs increase at the same rates as wastewater for future periods.

The Niagara Region included Report [CSD 59-2024](#) for the 2025 Budget to support a Water and Wastewater Methodology Review for the allocation of costs to the Local Area Municipalities (LAMs). The report notes it hasn't been reviewed for ten years and that the Region will work with LAMs to determine a set of principles to ensure the methodology is fair, equitable and stable.

Town Efforts

Staff continue to address non-revenue water (NRW) loss and extraneous sewage flows on the budget. As noted in the past, these efforts are based on industry best practises that include:

- Undertaking an annual AWWA Water Audit to determine NRW volumes and costs, and identify focus areas going forward, as provided to Council in Report [IS-04-2024](#).
- Undertaking area-wide leak detection studies that identify individual leaks in the system that would otherwise go undetected.
- Smart hydrants which aid in early leak detection, pressure and transient monitoring in a leak or break's life.
- Replacement of water meters to enable more accurate billings; undertaking monthly water meter reads to reduce estimated bills and related administrative issues in Finance.
- A valve turning exercise program that aids in reducing water loss during watermain breaks, identifies required repairs and identifies leaky valves. This reduces the risk of expanded shutdown areas when service disruptions occur.
- Replacing watermains based on a predictive model of breaks, rather than simply a 'cast-iron watermain replacement program'. Note that main breaks have been reduced from >50/year a few years ago to consistently in the low 30's/year now.
- Increasing tracking accuracy of water used for fire department purposes, Town hydrant flushing program and other maintenance within the distribution system.
- Town-wide sewer condition assessment and flow monitoring studies as part of the Asset Management Plan (AMP) that identify and focus capital and maintenance efforts on areas of high inflow and infiltration (I/I) and pre and post-construction flow monitoring of projects to determine savings.
- Flow monitoring of new subdivision sanitary sewers to determine work quality and ensure that new infrastructure is not contributing to the I/I issue.
- Sewer and maintenance hole relining, rather than replacement, to reduce I/I at a reduced capital cost in relation to replacement.

There are a limited number of exceptional non-residential customers whereby meter size installations were required despite regular water flow needs. These have generally been adjusted to reduce wastewater fees. However, following discussion with Council, staff will determine the correctness and applicability of rates following the Water Collection Policy to permit the base water meter charge be reduced to an alternate rate based on approved circumstances and confirmation.

The budget continues to include the following assistance programs:

- The Water Emergency Relief Fund (WERF) assists low-income households with water bill payment. The budget was increased 25% in 2024 to \$10,000 based on past requests.
- The [Seniors Utility Relief Fund](#) (SURF) provides a water account credit that is proposed to be increased from \$125 to \$140 to applicants that provide proof of age and receipt of Federal Guaranteed Income Supplement for seniors and has a 2025 budget of \$35,000.
- The Extraneous Flow Program subsidizes property owners up to \$4,500 for repairs on the private portion of sewer laterals to reduce I/I and has a 2025 budget of \$40,000.

Financing and Transfers

2025 has a combined net Rate Stabilization Reserve (RSR) allocation decrease of \$21,700. The Water allocation is a decrease of \$138,850. Sewer RSR funding has increased \$117,150 excluding the change in wastewater reconciliation charge.

As discussed in the 2025 Capital Budget, the AMP financial strategy is being updated in 2025 to identify and address asset funding gaps based on condition assessments. Capital reserve transfers have been increased by \$159,950 for water and \$128,010 for wastewater to match the 2024 Budget increases.

The Regional wastewater reconciliation credit is recommended to be transferred to the Sewer RSR. The Reserve is estimated to have a closing 2024 balance of \$1.8 million and will be adjusted by final 2024 audited operating results. Net of proposed 2025 allocations, the reserve balance is expected to have \$2.2 million for the end of 2025. The Sewer RSR fund continues to be used in forecast periods to minimize rate increases.

Regulatory Requirements

To comply with Ontario Regulation 284/09, staff must report to Council an estimate of the change in the accumulated surplus excluding capital asset amortization from the Water and Wastewater Operating Budget. Amortization is an accounting measure of the value of assets consumed or used in the year. The proposed 2025 capital reserve contributions of \$5.0 million exceed amortization. However, amortization is based on historical asset cost therefore is well below the eventual replacement cost of the asset and not used to estimate reserve contributions requirements. The AMP refines the funding requirements to maintain Town assets.

7. Financial, Staffing and Accessibility (AODA) Implications

The 2025 Budget and revenue requirement is an increase of \$2,133,356 or 9.12%. The revenue is distributed between base and consumption rates. Approximately 51% of the total budget is recovered through base charges to establish a sustainable revenue stream for the largely fixed cost of water and wastewater service delivery. This reflects the reality that fixed costs for most

municipalities are greatest portion of their budgets and demonstrates the importance that a portion of the revenue stream does not vary with consumption. The Town uses a base and variable charge to moderate financial risk and encourage conservation.

The 2025 recommended rates result in the following changes to the average household bill:

Total	2024	2025	\$ Increase	% Increase
Avg annual bill (192m ³)	\$1,709	\$1,845	\$136	7.98%
Avg monthly bill (16m ³)	\$142.39	\$153.75	\$11.36	7.98%

This average bill increase of 7.98% reflects combined budget impacts: Town net costs represent approximately 37% of the budget and are a 5% impact. The Region costs represent 63% of the budget and are an 12% impact, excluding reconciliation variations.

Billed consumption on which rates are based has declined significantly the last several years. Budgeted water consumption has increased for 2025 0.75% to 2.80M m³. Wastewater has increased 2.00% to 2.38M m³. Actual 2024 consumption is projected to be 2.80M m³ and 2.38M m³ respectively. Consumption varies based on factors such as weather and unbilled water from extraneous flow, watermain breaks and fire department usage. A greater reliance on consumption results in greater risk to recover costs.

The five-year projected rate structure maintains the base charges relatively equal to volumetric rates and reflects additional revenue from growth.

The budget increase for 2025 to 2030 is forecast at an annual average of 6.3% using the Region's proposed 9.24% and 8.86% annual increase in treatment costs. It includes the use of RSR funding, excludes measures to fund the widening infrastructure gap from inflation, with changes in consumption and growth.

8. Policies Affecting Proposal

By-law 136-2023 adopted Council's 2023-2026 Corporate Strategic Plan.

Safe Drinking Water Act, 2002 establishes statutory standards of care for those having oversight of municipal drinking water systems.

Ontario Regulation 453/07, "Financial Plans" regulates the submission of a life cycle based full cost recovery financial planning model.

By-law 66-2016 "Being a Bylaw to Regulate the Management of a System of Water Works in the Town of Fort Erie" establishes operation, maintenance & repair standards.

By-law 127-09, as amended, adopted the Budget Policy.

By-law 93-12, as amended, adopted the Reserve Policy governs the strategy for infrastructure reserve funding to address the legislative and long-term capital needs.

By-law 67-2016 adopted a Water and Wastewater Collection Policy.

9. Comments from Departments, Community and Corporate Partners

Staff in Infrastructure Services worked collaboratively in preparing the budget and rates. The Region's public water and wastewater budget reports and rates were referenced.

10. Alternatives

Council may wish to consider additional changes to adjust infrastructure funding and use of RSR funding for different rate outcomes. For discussion purposes, a \$249,000 budget change results in a 1% change in rates.

11. Communicating Results

Information about the 2025 Water and Wastewater Budget will be communicated to residents through a media release and updates on social media. The information will be added in the Town's e-Newsletter and the resulting new rates posted on the website.

12. Conclusion

This 2025 Water and Wastewater Operating Budget demonstrates a financially viable system with stable customer rates, high standards of service delivery, risk mitigation and infrastructure investment. It is a proposed increase of \$2,133,356 or a **9.12%** increase over 2024.

13. Report Approval

Submitted by:
Jonathan Janzen, CPA, CA
Director of Corporate Services

Approved by:
Chris McQueen, MBA
Chief Administrative Officer

14. Attachments

Appendix 1 – 2025 Budget Report: Consolidated Water and Wastewater
Appendix 2 – 2025 Water and Wastewater Budget Summary

Appendix 1 to Administrative Report CBC-03-2025

Run Date: 11/26/24 11:48 AM

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024 YTD Actuals	2024 Approved Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue								
Water/wastewater billings	(19,986,866)	(23,388,330)	(25,521,686)	(27,411,961)	(29,090,727)	(30,927,358)	(33,022,484)	(34,762,634)
Local Improvement Charges	(50,801)	(43,555)	(22,397)	(22,397)	0	0	0	0
Grants	(25,893)	(36,000)	0	0	0	0	0	0
Interest & Penalties	(53,427)	(46,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
User Fees	(105,281)	(98,000)	(126,200)	(126,200)	(126,200)	(126,200)	(126,200)	(125,700)
Total Revenue	(20,222,268)	(23,611,885)	(25,724,283)	(27,614,558)	(29,270,927)	(31,107,558)	(33,202,684)	(34,942,334)
Expenses								
Wages & Benefits	1,956,964	2,479,342	2,583,796	2,661,314	2,741,150	2,823,385	2,908,088	2,995,335
Materials & Services	746,121	1,460,370	1,141,370	895,370	852,370	861,370	1,315,370	747,370
Debt Interest Charges	50,822	63,211	53,375	45,123	37,856	30,567	23,135	15,860
Regional Treatment Costs	11,925,182	14,165,489	15,056,880	16,568,187	18,861,438	20,541,421	22,370,251	24,361,115
Total Expenses	14,679,089	18,168,412	18,835,421	20,169,994	22,492,814	24,256,743	26,616,844	28,119,680
NET BEFORE FINANCING AND TRANSFERS	5,543,179	5,443,473	6,888,862	7,444,564	6,778,113	6,850,815	6,585,840	6,822,654
FINANCING & TRANSFERS								
Interdepartmental Transfers								
Fleet Related Charges	245,879	390,475	405,979	414,319	422,817	431,372	437,411	295,310
Program Support Charges	1,190,277	1,190,277	1,283,280	1,380,390	1,448,174	1,505,032	1,564,086	1,580,422
Total Interdepartmental Transfers	1,436,156	1,580,752	1,689,259	1,794,709	1,870,991	1,936,404	2,001,497	1,875,732
Debt Principal Charges								
Repayment of Debt	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Total Debt Principal Charges	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024 YTD Actuals	2024 Approved Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Reserve Transfers								
Transfers from Reserves	(490,482)	(701,700)	(680,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfers to Reserves	4,771,329	4,989,489	5,869,902	5,894,978	5,144,978	5,144,978	5,144,978	5,162,782
Transfers from Development Charges Reserve	12,198	(696,807)	(264,519)	(257,123)	(249,856)	(242,567)	(572,635)	(227,860)
Total Reserve Transfers	4,293,045	3,590,982	4,925,383	5,437,855	4,695,122	4,702,411	4,372,343	4,734,922
NET FINANCING & TRANSFERS	6,000,942	5,443,475	6,888,862	7,444,564	6,778,113	6,850,815	6,585,840	6,822,654
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(457,763)	(2)	0	0	0	0	0	0
Reconciliation to Accrual Basis								
Reserve Transfers								
Transfers from Reserves	(490,482)	(701,700)	(680,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfers to Reserves	4,771,329	4,989,489	5,869,902	5,894,978	5,144,978	5,144,978	5,144,978	5,162,782
Transfers from Development Charges Reserve	12,198	(696,807)	(264,519)	(257,123)	(249,856)	(242,567)	(572,635)	(227,860)
Total Reserve Transfers	4,293,045	3,590,982	4,925,383	5,437,855	4,695,122	4,702,411	4,372,343	4,734,922
Debt Principal Charges								
Repayment of Debt	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Total Debt Principal Charges	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Accrual Entries								
Amortization	(1,178,383)	(1,829,320)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)
Total Accrual Entries	(1,178,383)	(1,829,320)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)
ACCRUAL BASIS SURPLUS/(DEFICIT)	2,928,640	2,033,401	3,280,503	3,730,755	2,988,022	2,995,311	2,665,243	3,027,822

**Appendix 2 to Administrative Report CBC-03-2025
Town of Fort Erie
2025 Water and Wastewater Budget Summary**

	Water & Wastewater Budget	% Impact on Budget	% Impact on rates	\$ avg monthly bill
	(1)	(2)	(3)	(4)
2024 WATER & WASTEWATER BUDGET	\$ 23,388,330			\$ 142.39
BASE BUDGET				
Revenue (increases)/decreases				
Local improvement charges - expired	\$ 21,158	0.09%		
Grants	\$ 36,000	0.15%		
Miscellaneous revenue	\$ (36,200)	(0.15%)		
	\$ 20,958	0.09%		
Expense increases/(decreases)				
Town Expenses				
Wages & benefits	\$ 158,308	0.68%		
2024 Supp base phase-in: Wages	\$ 76,700	0.33%		
Materials & Services	\$ 83,955	0.36%		
2025 Capital Budget additions (replacement reserves)	\$ 22,613	0.10%		
Debt Charges - non-maturing	\$ (7,357)	(0.03%)		
Decrease in transfer from DC	\$ 7,288	0.03%		
	\$ 341,507	1.47%		
Regional Treatment Costs				
Regional Budget changes	\$ 1,461,231	6.25%		
	\$ 1,461,231	6.25%		
FINANCING & TRANSFERS				
Allocation from Rate Stabilization Reserves	\$ 21,700	0.09%		
Allocation to Infrastructure reserves - inflationary	\$ 287,960	1.23%		
	\$ 309,660	1.32%		
TOTAL Base Budget increase	\$ 2,133,356	9.12%		
TOTAL Water & Wastewater Budget increase	\$ 2,133,356	9.12%	9.12%	\$ 12.99
Rate impact: changes in volumes/customer base			-1.14%	\$ (1.63)
			7.98%	\$ 11.36
TOTAL WATER & WASTEWATER BUDGET FOR 2025	\$ 25,521,686		7.98%	\$ 153.75



Memorandum

Corporate Services

Prepared for: Council-in-Budget Committee

Meeting Date: Wednesday, December 4, 2024

Title: 2025 Budget – Water and Wastewater

Please find the attached information required for the December 4, 2024 Council-In-Budget Committee meeting:

Section 1	Agenda & Capital Budget Administrative Report - <i>ELECTRONIC PAPERLESS AGENDA</i>
Section 6	2025 Water and Wastewater Budget working papers ELECTRONIC - attachment 1 to agenda
Section 10	Reserve Fund Forecast <i>ELECTRONIC - attachment 1 to agenda</i>

Also, please note that all budget meetings are scheduled to begin at 6:00 p.m. with dinner to be provided at 5:30 p.m. in Conference Room 1. Town staff have committed to providing all materials electronically for the 2025 Budget.

All of which is respectfully submitted.

Prepared by:
Jonathan Janzen, CPA, CA
Director, Corporate Services

SECTION SIX

WATER & WASTEWATER



TOWN OF FORT ERIE

2025 PROPOSED BUDGET

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue								
Water/wastewater billings	(19,986,866)	(23,388,330)	(25,521,686)	(27,411,961)	(29,090,727)	(30,927,358)	(33,022,484)	(34,762,634)
Local Improvement Charges	(50,801)	(43,555)	(22,397)	(22,397)	0	0	0	0
Grants	(25,893)	(36,000)	0	0	0	0	0	0
Interest & Penalties	(53,427)	(46,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
User Fees	(215,194)	(211,600)	(250,900)	(239,800)	(239,800)	(239,800)	(239,800)	(239,300)
Total Revenue	(20,332,181)	(23,725,485)	(25,848,983)	(27,728,158)	(29,384,527)	(31,221,158)	(33,316,284)	(35,055,934)
Expenses								
Wages & Benefits	2,196,352	2,783,651	2,828,203	2,913,053	3,000,441	3,090,455	3,183,169	3,278,669
Materials & Services	850,485	1,639,370	1,321,370	1,083,870	1,047,190	1,062,763	1,523,599	962,708
Debt Interest Charges	50,822	63,211	53,375	45,123	37,856	30,567	23,135	15,860
Grants	5,909	45,000	45,000	45,000	45,000	45,000	45,000	0
Regional Treatment Costs	11,925,182	14,165,489	15,056,880	16,568,187	18,861,438	20,541,421	22,370,251	24,361,115
Total Expenses	15,028,750	18,696,721	19,304,828	20,655,233	22,991,925	24,770,206	27,145,154	28,618,352
NET BEFORE FINANCING AND TRANSFERS	5,303,431	5,028,764	6,544,155	7,072,925	6,392,602	6,450,952	6,171,130	6,437,582
FINANCING & TRANSFERS								
Interdepartmental Transfers								
Fleet Related Charges	245,879	390,475	405,979	414,319	422,817	431,372	437,411	295,310
Program Support Charges	775,568	775,568	938,573	1,008,751	1,062,663	1,105,169	1,149,376	1,195,350
Total Interdepartmental Transfers	1,021,447	1,166,043	1,344,552	1,423,070	1,485,480	1,536,541	1,586,787	1,490,660
Debt Principal Charges								
Repayment of Debt	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Total Debt Principal Charges	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000

Water & Wastewater

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Reserve Transfers								
Transfers from Reserves	(490,482)	(701,700)	(680,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfers to Reserves	4,771,329	4,989,489	5,869,902	5,894,978	5,144,978	5,144,978	5,144,978	5,162,782
Transfers from Development Charges Reserve	12,198	(696,807)	(264,519)	(257,123)	(249,856)	(242,567)	(572,635)	(227,860)
Total Reserve Transfers	4,293,045	3,590,982	4,925,383	5,437,855	4,695,122	4,702,411	4,372,343	4,734,922
NET FINANCING & TRANSFERS	5,586,233	5,028,766	6,544,155	7,072,925	6,392,602	6,450,952	6,171,130	6,437,582
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(282,802)	(2)	0	0	0	0	0	0
Reconciliation to Accrual Basis								
Reserve Transfers								
Transfers from Reserves	(490,482)	(701,700)	(680,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfers to Reserves	4,771,329	4,989,489	5,869,902	5,894,978	5,144,978	5,144,978	5,144,978	5,162,782
Transfers from Development Charges Reserve	12,198	(696,807)	(264,519)	(257,123)	(249,856)	(242,567)	(572,635)	(227,860)
Total Reserve Transfers	4,293,045	3,590,982	4,925,383	5,437,855	4,695,122	4,702,411	4,372,343	4,734,922
Debt Principal Charges								
Repayment of Debt	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Total Debt Principal Charges	271,741	271,741	274,220	212,000	212,000	212,000	212,000	212,000
Accrual Entries								
Amortization	(1,178,383)	(1,829,320)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)
Total Accrual Entries	(1,178,383)	(1,829,320)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)	(1,919,100)
ACCRUAL BASIS SURPLUS/(DEFICIT)	3,103,601	2,033,401	3,280,503	3,730,755	2,988,022	2,995,311	2,665,243	3,027,822

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue								
Water/wastewater billings	(8,371,681)	(9,821,384)	(10,535,005)	(11,189,733)	(11,744,105)	(12,342,019)	(13,039,775)	(13,428,769)
Local Improvement Charges	(22,397)	(22,397)	(22,397)	(22,397)	0	0	0	0
Interest & Penalties	(24,038)	(20,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
User Fees	(86,356)	(68,000)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(95,700)
Total Revenue	(8,504,472)	(9,931,781)	(10,677,602)	(11,332,330)	(11,864,305)	(12,462,219)	(13,159,975)	(13,548,469)
Expenses								
Wages & Benefits	1,325,776	1,743,563	1,801,655	1,855,707	1,911,376	1,968,720	2,027,778	2,088,614
Materials & Services	324,753	690,200	460,200	438,200	414,200	422,200	635,200	298,200
Debt Interest Charges	5,560	7,973	4,830	3,356	2,749	2,160	1,554	953
Regional Treatment Costs	3,634,589	4,283,951	4,664,218	5,095,192	5,546,626	6,038,057	6,573,029	7,155,399
Total Expenses	5,290,678	6,725,687	6,930,903	7,392,455	7,874,951	8,431,137	9,237,561	9,543,166
NET BEFORE FINANCING AND TRANSFERS	3,213,794	3,206,094	3,746,699	3,939,875	3,989,354	4,031,082	3,922,414	4,005,303
FINANCING & TRANSFERS								
Interdepartmental Transfers								
Fleet Related Charges	176,640	281,173	293,010	298,932	304,963	311,031	315,322	214,454
Program Support Charges	734,619	734,619	786,512	847,292	890,133	925,204	961,639	976,991
Total Interdepartmental Transfers	911,259	1,015,792	1,079,522	1,146,224	1,195,096	1,236,235	1,276,961	1,191,445
Debt Principal Charges								
Repayment of Debt	75,991	75,991	78,470	16,250	16,250	16,250	16,250	16,250
Total Debt Principal Charges	75,991	75,991	78,470	16,250	16,250	16,250	16,250	16,250
Reserve Transfers								
Transfers from Reserves	(24,922)	(313,850)	(175,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)

Water

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Transfers to Reserves	2,623,981	2,623,981	2,783,931	2,847,007	2,847,007	2,847,007	2,847,007	2,864,811
Transfers from Development Charges Reserve	789	(195,819)	(20,224)	(19,606)	(18,999)	(18,410)	(167,804)	(17,203)
Total Reserve Transfers	2,599,848	2,114,312	2,588,707	2,777,401	2,778,008	2,778,597	2,629,203	2,797,608
NET FINANCING & TRANSFERS	3,587,098	3,206,095	3,746,699	3,939,875	3,989,354	4,031,082	3,922,414	4,005,303
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(373,304)	(1)	0	0	0	0	0	0
Reconciliation to Accrual Basis								
Reserve Transfers								
Transfers from Reserves	(24,922)	(313,850)	(175,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfers to Reserves	2,623,981	2,623,981	2,783,931	2,847,007	2,847,007	2,847,007	2,847,007	2,864,811
Transfers from Development Charges Reserve	789	(195,819)	(20,224)	(19,606)	(18,999)	(18,410)	(167,804)	(17,203)
Total Reserve Transfers	2,599,848	2,114,312	2,588,707	2,777,401	2,778,008	2,778,597	2,629,203	2,797,608
Debt Principal Charges								
Repayment of Debt	75,991	75,991	78,470	16,250	16,250	16,250	16,250	16,250
Total Debt Principal Charges	75,991	75,991	78,470	16,250	16,250	16,250	16,250	16,250
Accrual Entries								
Amortization	(778,224)	(1,046,630)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)
Total Accrual Entries	(778,224)	(1,046,630)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)	(1,121,400)
ACCRUAL BASIS SURPLUS/(DEFICIT)	1,524,311	1,143,672	1,545,777	1,672,251	1,672,858	1,673,447	1,524,053	1,692,458

Water

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue								
Water/wastewater billings	(11,615,185)	(13,566,946)	(14,986,681)	(16,222,228)	(17,346,622)	(18,585,339)	(19,982,709)	(21,333,865)
Local Improvement Charges	(28,404)	(21,158)	0	0	0	0	0	0
Grants	(25,893)	(36,000)	0	0	0	0	0	0
Interest & Penalties	(29,389)	(26,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
User Fees	(18,925)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Revenue	(11,717,796)	(13,680,104)	(15,046,681)	(16,282,228)	(17,406,622)	(18,645,339)	(20,042,709)	(21,393,865)
Expenses								
Wages & Benefits	631,188	735,779	782,141	805,607	829,774	854,665	880,310	906,721
Materials & Services	421,368	770,170	681,170	457,170	438,170	439,170	680,170	449,170
Debt Interest Charges	45,262	55,238	48,545	41,767	35,107	28,407	21,581	14,907
Regional Treatment Costs	8,290,593	9,881,538	10,392,662	11,472,995	13,314,812	14,503,364	15,797,222	17,205,716
Total Expenses	9,388,411	11,442,725	11,904,518	12,777,539	14,617,863	15,825,606	17,379,283	18,576,514
NET BEFORE FINANCING AND TRANSFERS	2,329,385	2,237,379	3,142,163	3,504,689	2,788,759	2,819,733	2,663,426	2,817,351
FINANCING & TRANSFERS								
Interdepartmental Transfers								
Fleet Related Charges	69,239	109,302	112,969	115,387	117,854	120,341	122,089	80,856
Program Support Charges	455,658	455,658	496,768	533,098	558,041	579,828	602,447	603,431
Total Interdepartmental Transfers	524,897	564,960	609,737	648,485	675,895	700,169	724,536	684,287
Debt Principal Charges								
Repayment of Debt	195,750	195,750	195,750	195,750	195,750	195,750	195,750	195,750
Total Debt Principal Charges	195,750	195,750	195,750	195,750	195,750	195,750	195,750	195,750
Reserve Transfers								

Wastewater

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Transfers from Reserves	(465,560)	(387,850)	(505,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Transfers to Reserves	2,147,348	2,365,508	3,085,971	3,047,971	2,297,971	2,297,971	2,297,971	2,297,971
Transfers from Development Charges Reserve	11,409	(500,988)	(244,295)	(237,517)	(230,857)	(224,157)	(404,831)	(210,657)
Total Reserve Transfers	1,693,197	1,476,670	2,336,676	2,660,454	1,917,114	1,923,814	1,743,140	1,937,314
NET FINANCING & TRANSFERS	2,413,844	2,237,380	3,142,163	3,504,689	2,788,759	2,819,733	2,663,426	2,817,351
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(84,459)	(1)	0	0	0	0	0	0
Reconciliation to Accrual Basis								
Reserve Transfers								
Transfers from Reserves	(465,560)	(387,850)	(505,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Transfers to Reserves	2,147,348	2,365,508	3,085,971	3,047,971	2,297,971	2,297,971	2,297,971	2,297,971
Transfers from Development Charges Reserve	11,409	(500,988)	(244,295)	(237,517)	(230,857)	(224,157)	(404,831)	(210,657)
Total Reserve Transfers	1,693,197	1,476,670	2,336,676	2,660,454	1,917,114	1,923,814	1,743,140	1,937,314
Debt Principal Charges								
Repayment of Debt	195,750	195,750	195,750	195,750	195,750	195,750	195,750	195,750
Total Debt Principal Charges	195,750	195,750	195,750	195,750	195,750	195,750	195,750	195,750
Accrual Entries								
Amortization	(400,159)	(782,690)	(797,700)	(797,700)	(797,700)	(797,700)	(797,700)	(797,700)
Total Accrual Entries	(400,159)	(782,690)	(797,700)	(797,700)	(797,700)	(797,700)	(797,700)	(797,700)
ACCRUAL BASIS SURPLUS/(DEFICIT)	1,404,329	889,729	1,734,726	2,058,504	1,315,164	1,321,864	1,141,190	1,335,364

**CORPORATION OF THE TOWN OF FORT ERIE
2025 BUDGET REPORT**

	2024	2024	2025	2026	2027	2028	2029	2030
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue								
User Fees	(109,913)	(113,600)	(124,700)	(113,600)	(113,600)	(113,600)	(113,600)	(113,600)
Total Revenue	(109,913)	(113,600)	(124,700)	(113,600)	(113,600)	(113,600)	(113,600)	(113,600)
Expenses								
Wages & Benefits	239,388	304,309	244,407	251,739	259,291	267,070	275,081	283,334
Materials & Services	104,364	179,000	180,000	188,500	194,820	201,393	208,229	215,338
Grants	5,909	45,000	45,000	45,000	45,000	45,000	45,000	0
Total Expenses	349,661	528,309	469,407	485,239	499,111	513,463	528,310	498,672
NET BEFORE FINANCING AND TRANSFERS	(239,748)	(414,709)	(344,707)	(371,639)	(385,511)	(399,863)	(414,710)	(385,072)
FINANCING & TRANSFERS								
Interdepartmental Transfers								
Program Support Charges	(414,709)	(414,709)	(344,707)	(371,639)	(385,511)	(399,863)	(414,710)	(385,072)
Total Interdepartmental Transfers	(414,709)	(414,709)	(344,707)	(371,639)	(385,511)	(399,863)	(414,710)	(385,072)
NET FINANCING & TRANSFERS	(414,709)	(414,709)	(344,707)	(371,639)	(385,511)	(399,863)	(414,710)	(385,072)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	174,961	0	0	0	0	0	0	0
Reconciliation to Accrual Basis								
ACCRUAL BASIS SURPLUS/(DEFICIT)	174,961	0	0	0	0	0	0	0

SECTION TEN RESERVE FUNDS

(WWW Budget)



TOWN OF FORT ERIE 2025 PROPOSED BUDGET

**The Corporation of the Town of Fort Erie
2025 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2025	Contribution from Op Budget Prior	Contribution from Op Budget Inflationary	Contribution (to)/from Op Budget one-time	Contribution from Op Budget LT Strat Cap	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2025 Capital Program	Interest Income	Projected Closing Balance 2025
Capital Reserve Funds										
Office Furniture and Equipment	\$ 309,476	\$ 37,910	\$ 2,310					\$ (25,000)	\$ 7,927	\$ 332,624
IT Equipment	\$ 835,419	\$ 309,217	\$ 19,730					\$ (645,150)	\$ 16,933	\$ 536,149
Fire Equipment Replacement	\$ 2,065,887	\$ 587,513	\$ 35,860					\$ (397,000)	\$ 54,477	\$ 2,346,737
Facilities Maintenance	\$ 1,793,113	\$ 1,107,110	\$ 62,560					\$ (1,130,000)	\$ 45,324	\$ 1,878,107
Museum	\$ 268,892	\$ 19,405	\$ 1,180	\$ -				\$ (10,000)	\$ 6,855	\$ 286,331
Fleet Equipment Replacement	\$ 1,488,958	\$ 546,672	\$ 29,100		\$ 66,000			\$ (890,000)	\$ 34,121	\$ 1,274,851
Ice Resurfacers Replacement	\$ 29,064	\$ 19,380	\$ -		\$ 2,620			\$ -	\$ 1,002	\$ 52,066
Storm Refurbishing	\$ 401,987	\$ 1,596,012	\$ 95,990					\$ (1,486,251)	\$ 12,622	\$ 620,359
Municipal Drain	\$ 178,468	\$ 246,560	\$ 15,050	\$ (72,200)	\$ (50,000)			\$ (189,000)	\$ 3,842	\$ 132,720
Road Refurbishing	\$ 1,402,953	\$ 4,026,741	\$ 243,920	\$ (150,000)				\$ (4,102,655)	\$ 35,299	\$ 1,456,258
Bridges & Culverts Refurbishing	\$ 525,333	\$ 575,260	\$ 35,110	\$ (100,000)				\$ -	\$ 19,513	\$ 1,055,216
Major Capital Expenditure	\$ 3,224,633	\$ -	\$ -					\$ -	\$ 80,616	\$ 3,305,249
Industrial Land Development	\$ 1,480,579	\$ 200,000	\$ -					\$ -	\$ 39,514	\$ 1,720,094
Parking	\$ 478,320	\$ 118,000	\$ -					\$ (165,000)	\$ 11,371	\$ 442,691
Dedicated Water Meter Replacement	\$ 1,287,807	\$ 493,100	\$ 30,100					\$ (900,000)	\$ 27,485	\$ 938,492
Water Refurbishing	\$ 5,038,786	\$ 2,130,881	\$ 129,850					\$ (2,226,650)	\$ 126,396	\$ 5,199,263
Sanitary Sewer Refurbishing	\$ 8,905,114	\$ 2,097,348	\$ 128,010				\$ 22,613	\$ (4,052,850)	\$ 200,067	\$ 7,300,302
Wayfinding Implementation	\$ 84,158	\$ 36,220	\$ 2,210	\$ (24,000)	\$ (16,000)			\$ -	\$ 2,084	\$ 84,673
Waterfront & Tourism Development	\$ 21,390	\$ -	\$ -					\$ -	\$ 535	\$ 21,925
Cemetery Improvements	\$ 72,149	\$ 35,896	\$ 2,110					\$ (50,000)	\$ 1,654	\$ 61,809
Major Capital - Garrison Village	\$ 378,783	\$ -	\$ -					\$ -	\$ 9,470	\$ 388,253
	\$ 30,271,272	\$ 14,183,225	\$ 833,090	\$ (346,200)	\$ 2,620	\$ -	\$ 22,613	\$ (16,269,556)	\$ 737,104	\$ 29,434,168
Operating Reserve Funds										
General Levy Rate Stabilization	\$ 1,753,960	\$ 552,440		\$ (817,090)					\$ 40,541	\$ 1,529,851
Sewer Rate Stabilization	\$ 1,830,189	\$ 50,000		\$ (505,000)			\$ 788,000		\$ 49,917	\$ 2,213,106
Water Rate Stabilization	\$ 1,086,910	\$ -		\$ (175,000)					\$ 24,985	\$ 936,896
Self Insurance	\$ 1,753,395	\$ -		\$ (110,000)					\$ 42,460	\$ 1,685,855
Emergency Management	\$ 1,780,696	\$ -							\$ 44,517	\$ 1,825,214
Municipal Elections	\$ 125,892	\$ 58,250							\$ 3,875	\$ 188,018
South Niagara Hospital	\$ 2,150,717	\$ -							\$ 53,768	\$ 2,204,485
CIP Financial Incentives	\$ 631,782	\$ -							\$ 15,795	\$ 647,577
Affordable Housing CIP Incentives	\$ 717,894	\$ 250,000							\$ 21,072	\$ 988,966
Development Charges Exemptions	\$ 610,500	\$ 600,000	\$ -						\$ 22,763	\$ 1,233,263
Heritage	\$ 106,897	\$ -							\$ 2,672	\$ 109,570
Museum Memorial	\$ 572,273	\$ -		\$ (15,000)					\$ 14,119	\$ 571,393
Building Permit Surplus	\$ 1,298,808	\$ -						\$ -	\$ 32,470	\$ 1,331,278
Community Health & Wellness	\$ 437,058	\$ 50,000		\$ (20,000)					\$ 11,301	\$ 478,359
Climate Change	\$ 85,695	\$ -							\$ 2,142	\$ 87,838
Ridgeway BIA	\$ 39,456	\$ -		\$ -					\$ 986	\$ 40,443
Bridgeburg BIA	\$ 77,548	\$ -							\$ 1,939	\$ 79,487
Crystal Beach BIA	\$ 31,784	\$ -							\$ 795	\$ 32,579
	\$ 15,091,455	\$ 1,560,690	\$ -	\$ (1,642,090)	\$ -	\$ -	\$ 788,000	\$ -	\$ 386,119	\$ 16,184,174
Deferred Revenue										
Canada Community-Building Fund	\$ 117,332	\$ -				\$ 1,077,512		\$ (200,000)	\$ 13,902	\$ 1,008,746
Parkland	\$ 1,476,737	\$ 864,359	\$ 51,390		\$ -	\$ 540,000		\$ (1,256,900)	\$ 39,404	\$ 1,714,990
Community Benefits Charges	\$ 118,287	\$ -				\$ -			\$ 2,957	\$ 121,245
Development Charges	\$ 13,708,562	\$ -		\$ (9,000)		\$ 5,400,000	\$ (264,518)	\$ (5,255,106)	\$ 341,106	\$ 13,921,044
	\$ 15,420,919	\$ 864,359	\$ 51,390	\$ (9,000)	\$ -	\$ 7,017,512	\$ (264,518)	\$ (6,712,006)	\$ 397,370	\$ 16,766,025
Total Projection	\$ 60,783,646	\$ 16,608,274	\$ 884,480	\$ (1,997,290)	\$ 2,620	\$ 7,017,512	\$ 546,095	\$ (22,981,562)	\$ 1,520,593	\$ 62,384,367

**The Corporation of the Town of Fort Erie
2026 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2026	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2026 Capital Program	Projected Closing Balance 2026
Capital Reserve Funds							
Office Furniture and Equipment	\$ 332,624	\$ 40,220				\$ -	\$ 372,844
IT Equipment	\$ 536,149	\$ 328,947				\$ (326,375)	\$ 538,721
Fire Equipment Replacement	\$ 2,346,737	\$ 623,373				\$ (1,000,000)	\$ 1,970,110
Facilities Maintenance	\$ 1,878,107	\$ 1,169,670				\$ (1,370,000)	\$ 1,677,777
Museum	\$ 286,331	\$ 20,585				\$ -	\$ 306,916
Fleet Equipment Replacement	\$ 1,274,851	\$ 641,772				\$ (555,000)	\$ 1,361,623
Ice Resurfacers Replacement	\$ 52,066	\$ 22,000				\$ -	\$ 74,066
Storm Refurbishing	\$ 620,359	\$ 1,692,002				\$ (1,069,000)	\$ 1,243,361
Municipal Drain	\$ 132,720	\$ 211,610	\$ (10,000)			\$ -	\$ 334,330
Road Refurbishing	\$ 1,456,258	\$ 4,270,661	\$ (70,000)			\$ (2,459,700)	\$ 3,197,219
Bridges & Culverts Refurbishing	\$ 1,055,216	\$ 610,370				\$ (779,300)	\$ 886,286
Major Capital Expenditure	\$ 3,305,249	\$ -				\$ (150,000)	\$ 3,155,249
Industrial Land Development	\$ 1,720,094	\$ 200,000					\$ 1,920,094
Parking	\$ 442,691	\$ 123,000				\$ (325,000)	\$ 240,691
Dedicated Water Meter Replacement	\$ 938,492	\$ 523,200				\$ -	\$ 1,461,692
Water Refurbishing	\$ 5,199,263	\$ 2,260,731				\$ (3,091,000)	\$ 4,368,994
Sanitary Sewer Refurbishing	\$ 7,300,302	\$ 2,247,971				\$ (3,969,700)	\$ 5,578,573
Wayfinding Implementation	\$ 84,673	\$ 22,430	\$ (24,000)			\$ -	\$ 83,103
Waterfront & Tourism Development	\$ 21,925	\$ -				\$ -	\$ 21,925
Cemetery Improvements	\$ 61,809	\$ 38,006				\$ -	\$ 99,815
Major Capital - Garrison Village	\$ 388,253	\$ -				\$ -	\$ 388,253
	\$ 29,434,168	\$ 15,046,548	\$ (104,000)	\$ -	\$ -	\$ (15,095,075)	\$ 29,281,641
Operating Reserve Funds							
General Levy Rate Stabilization	\$ 1,529,851	\$ 469,600	\$ (629,600)				\$ 1,369,851
Sewer Rate Stabilization	\$ 2,213,106	\$ 50,000	\$ (150,000)		\$ -		\$ 2,113,106
Water Rate Stabilization	\$ 936,896	\$ -	\$ (50,000)				\$ 886,896
Self Insurance	\$ 1,685,855	\$ -					\$ 1,685,855
Emergency Management	\$ 1,825,214	\$ -					\$ 1,825,214
Municipal Elections	\$ 188,018	\$ 58,250	\$ (188,000)				\$ 58,268
South Niagara Hospital	\$ 2,204,485	\$ -					\$ 2,204,485
CIP Financial Incentives	\$ 647,577	\$ -					\$ 647,577
Affordable Housing CIP Incentives	\$ 988,966	\$ 250,000					\$ 1,238,966
Development Charges Exemptions	\$ 1,233,263	\$ 600,000					\$ 1,833,263
Heritage	\$ 109,570	\$ -					\$ 109,570
Museum Memorial	\$ 571,393	\$ -	\$ (15,000)				\$ 556,393
Building Permit Surplus	\$ 1,331,278	\$ -				\$ -	\$ 1,331,278
Community Health & Wellness	\$ 478,359	\$ 50,000	\$ (20,000)				\$ 508,359
Climate Change	\$ 87,838	\$ -					\$ 87,838
Ridgeway BIA	\$ 40,443	\$ -					\$ 40,443
Bridgeburg BIA	\$ 79,487	\$ -					\$ 79,487
Crystal Beach BIA	\$ 32,579	\$ -					\$ 32,579
	\$ 16,184,174	\$ 1,477,850	\$ (1,052,600)	\$ -	\$ -	\$ -	\$ 16,609,424
Deferred Revenue							
Canada Community-Building Fund	\$ 1,008,746	\$ -		\$ 1,077,512		\$ (1,612,500)	\$ 473,758
Parkland	\$ 1,714,990	\$ 915,749		\$ 600,000		\$ (2,111,392)	\$ 1,119,347
Community Benefits Charges	\$ 121,245	\$ -	\$ (250,000)	\$ 190,000			\$ 61,245
Development Charges	\$ 13,921,044	\$ -	\$ -	\$ 5,900,000	\$ (257,124)	\$ (6,452,558)	\$ 13,111,363
	\$ 16,766,025	\$ 915,749	\$ (250,000)	\$ 7,767,512	\$ (257,124)	\$ (10,176,450)	\$ 14,765,712
Total Projection	\$ 62,384,367	\$ 17,440,147	\$ (1,406,600)	\$ 7,767,512	\$ (257,124)	\$ (25,271,525)	\$ 60,656,778

**The Corporation of the Town of Fort Erie
2027 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2027	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2027 Capital Program	Projected Closing Balance 2027
Capital Reserve Funds							
Office Furniture and Equipment	\$ 372,844	\$ 40,220				\$ -	\$ 413,064
IT Equipment	\$ 538,721	\$ 328,947				\$ (135,650)	\$ 732,018
Fire Equipment Replacement	\$ 1,970,110	\$ 623,373				\$ (855,000)	\$ 1,738,483
Facilities Maintenance	\$ 1,677,777	\$ 1,169,670				\$ (1,505,000)	\$ 1,342,447
Museum	\$ 306,916	\$ 20,585				\$ -	\$ 327,501
Fleet Equipment Replacement	\$ 1,361,623	\$ 641,772				\$ (205,000)	\$ 1,798,395
Ice Resurfacers Replacement	\$ 74,066	\$ 22,000				\$ -	\$ 96,066
Storm Refurbishing	\$ 1,243,361	\$ 1,692,002				\$ (1,625,320)	\$ 1,310,043
Municipal Drain	\$ 334,330	\$ 211,610	\$ (50,000)			\$ -	\$ 495,940
Road Refurbishing	\$ 3,197,219	\$ 4,270,661				\$ (4,439,290)	\$ 3,028,590
Bridges & Culverts Refurbishing	\$ 886,286	\$ 610,370	\$ (100,000)			\$ (526,900)	\$ 869,756
Major Capital Expenditure	\$ 3,155,249	\$ -				\$ -	\$ 3,155,249
Industrial Land Development	\$ 1,920,094	\$ 200,000				\$ -	\$ 2,120,094
Parking	\$ 240,691	\$ 123,000				\$ -	\$ 363,691
Dedicated Water Meter Replacement	\$ 1,461,692	\$ 523,200				\$ (100,000)	\$ 1,884,892
Water Refurbishing	\$ 4,368,994	\$ 2,260,731				\$ (3,780,300)	\$ 2,849,425
Sanitary Sewer Refurbishing	\$ 5,578,573	\$ 2,247,971				\$ (3,811,220)	\$ 4,015,324
Wayfinding Implementation	\$ 83,103	\$ 22,430	\$ (24,000)			\$ -	\$ 81,533
Waterfront & Tourism Development	\$ 21,925	\$ -				\$ -	\$ 21,925
Cemetery Improvements	\$ 99,815	\$ 38,006				\$ (35,000)	\$ 102,821
Major Capital - Garrison Village	\$ 388,253	\$ -				\$ -	\$ 388,253
	\$ 29,281,641	\$ 15,046,548	\$ (174,000)	\$ -	\$ -	\$ (17,018,680)	\$ 27,135,509
Operating Reserve Funds							
General Levy Rate Stabilization	\$ 1,369,851	\$ 398,800	\$ (398,800)				\$ 1,369,851
Sewer Rate Stabilization	\$ 2,113,106	\$ 50,000	\$ (150,000)				\$ 2,013,106
Water Rate Stabilization	\$ 886,896	\$ -	\$ (50,000)				\$ 836,896
Self Insurance	\$ 1,685,855	\$ -					\$ 1,685,855
Emergency Management	\$ 1,825,214	\$ -	\$ (35,000)				\$ 1,790,214
Municipal Elections	\$ 58,268	\$ 58,250	\$ (30,000)				\$ 86,518
South Niagara Hospital	\$ 2,204,485	\$ -	\$ (2,000,000)				\$ 204,485
CIP Financial Incentives	\$ 647,577	\$ -					\$ 647,577
Affordable Housing CIP Incentives	\$ 1,238,966	\$ 250,000					\$ 1,488,966
Development Charges Exemptions	\$ 1,833,263	\$ 600,000					\$ 2,433,263
Heritage	\$ 109,570	\$ -					\$ 109,570
Museum Memorial	\$ 556,393	\$ -	\$ (15,000)				\$ 541,393
Building Permit Surplus	\$ 1,331,278	\$ -				\$ -	\$ 1,331,278
Community Health & Wellness	\$ 508,359	\$ 50,000					\$ 558,359
Climate Change	\$ 87,838	\$ -					\$ 87,838
Ridgeway BIA	\$ 40,443	\$ -					\$ 40,443
Bridgeburg BIA	\$ 79,487	\$ -					\$ 79,487
Crystal Beach BIA	\$ 32,579	\$ -					\$ 32,579
	\$ 16,609,424	\$ 1,407,050	\$ (2,678,800)	\$ -	\$ -	\$ -	\$ 15,337,674
Deferred Revenue							
Canada Community-Building Fund	\$ 473,758	\$ -		\$ 1,120,612		\$ (1,463,100)	\$ 131,270
Parkland	\$ 1,119,347	\$ 915,749		\$ 600,000		\$ (1,286,138)	\$ 1,348,958
Community Benefits Charges	\$ 61,245	\$ -		\$ 50,000		\$ -	\$ 111,245
Development Charges	\$ 13,111,363	\$ -	\$ (675,000)	\$ 6,500,000	\$ (249,857)	\$ (13,492,662)	\$ 5,193,844
	\$ 14,765,712	\$ 915,749	\$ (675,000)	\$ 8,270,612	\$ (249,857)	\$ (16,241,900)	\$ 6,785,317
Total Projection	\$ 60,656,778	\$ 17,369,347	\$ (3,527,800)	\$ 8,270,612	\$ (249,857)	\$ (33,260,580)	\$ 49,258,500

**The Corporation of the Town of Fort Erie
2028 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2028	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2028 Capital Program	Projected Closing Balance 2028
Capital Reserve Funds							
Office Furniture and Equipment	\$ 413,064	\$ 40,220				\$ (20,000)	\$ 433,284
IT Equipment	\$ 732,018	\$ 328,947				\$ (259,550)	\$ 801,415
Fire Equipment Replacement	\$ 1,738,483	\$ 623,373				\$ (1,005,000)	\$ 1,356,856
Facilities Maintenance	\$ 1,342,447	\$ 1,169,670				\$ (1,010,000)	\$ 1,502,117
Museum	\$ 327,501	\$ 20,585				\$ -	\$ 348,086
Fleet Equipment Replacement	\$ 1,798,395	\$ 641,772				\$ (805,000)	\$ 1,635,167
Ice Resurfacers Replacement	\$ 96,066	\$ 22,000				\$ (90,000)	\$ 28,066
Storm Refurbishing	\$ 1,310,043	\$ 1,692,002				\$ (839,290)	\$ 2,162,755
Municipal Drain	\$ 495,940	\$ 211,610	\$ (190,000)			\$ -	\$ 517,550
Road Refurbishing	\$ 3,028,590	\$ 4,270,661				\$ (3,890,020)	\$ 3,409,231
Bridges & Culverts Refurbishing	\$ 869,756	\$ 610,370				\$ (756,300)	\$ 723,826
Major Capital Expenditure	\$ 3,155,249	\$ -				\$ -	\$ 3,155,249
Industrial Land Development	\$ 2,120,094	\$ 200,000				\$ -	\$ 2,320,094
Parking	\$ 363,691	\$ 123,000				\$ (300,000)	\$ 186,691
Dedicated Water Meter Replacement	\$ 1,884,892	\$ 523,200				\$ (950,000)	\$ 1,458,092
Water Refurbishing	\$ 2,849,425	\$ 2,260,731				\$ (2,312,720)	\$ 2,797,436
Sanitary Sewer Refurbishing	\$ 4,015,324	\$ 2,247,971				\$ (1,101,450)	\$ 5,161,845
Wayfinding Implementation	\$ 81,533	\$ 22,430				\$ -	\$ 103,963
Waterfront & Tourism Development	\$ 21,925	\$ -				\$ -	\$ 21,925
Cemetery Improvements	\$ 102,821	\$ 38,006				\$ -	\$ 140,827
Major Capital - Garrison Village	\$ 388,253	\$ -				\$ -	\$ 388,253
	\$ 27,135,509	\$ 15,046,548	\$ (190,000)	\$ -	\$ -	\$ (13,339,330)	\$ 28,652,727
Operating Reserve Funds							
General Levy Rate Stabilization	\$ 1,369,851						\$ 1,369,851
Sewer Rate Stabilization	\$ 2,013,106	\$ 50,000	\$ (150,000)				\$ 1,913,106
Water Rate Stabilization	\$ 836,896	\$ -	\$ (50,000)				\$ 786,896
Self Insurance	\$ 1,685,855	\$ -					\$ 1,685,855
Emergency Management	\$ 1,790,214	\$ -					\$ 1,790,214
Municipal Elections	\$ 86,518	\$ 58,250					\$ 144,768
South Niagara Hospital	\$ 204,485	\$ -					\$ 204,485
CIP Financial Incentives	\$ 647,577	\$ -					\$ 647,577
Affordable Housing CIP Incentives	\$ 1,488,966	\$ 250,000					\$ 1,738,966
Development Charges Exemptions	\$ 2,433,263	\$ 600,000					\$ 3,033,263
Heritage	\$ 109,570	\$ -					\$ 109,570
Museum Memorial	\$ 541,393	\$ -	\$ (15,000)				\$ 526,393
Building Permit Surplus	\$ 1,331,278	\$ -				\$ -	\$ 1,331,278
Community Health & Wellness	\$ 558,359	\$ 50,000					\$ 608,359
Climate Change	\$ 87,838	\$ -					\$ 87,838
Ridgeway BIA	\$ 40,443	\$ -					\$ 40,443
Bridgeburg BIA	\$ 79,487	\$ -					\$ 79,487
Crystal Beach BIA	\$ 32,579	\$ -					\$ 32,579
	\$ 15,337,674	\$ 1,008,250	\$ (215,000)	\$ -	\$ -	\$ -	\$ 16,130,924
Deferred Revenue							
Canada Community-Building Fund	\$ 131,270	\$ -		\$ 1,120,612		\$ (1,120,600)	\$ 131,282
Parkland	\$ 1,348,958	\$ 915,749		\$ 600,000		\$ (1,824,384)	\$ 1,040,323
Community Benefits Charges	\$ 111,245	\$ -					\$ 111,245
Development Charges	\$ 5,193,844	\$ -	\$ -	\$ 7,200,000	\$ (242,567)	\$ (5,279,776)	\$ 6,871,501
	\$ 6,785,317	\$ 915,749	\$ -	\$ 8,920,612	\$ (242,567)	\$ (8,224,760)	\$ 8,154,350
Total Projection	\$ 49,258,500	\$ 16,970,547	\$ (405,000)	\$ 8,920,612	\$ (242,567)	\$ (21,564,090)	\$ 52,938,002

**The Corporation of the Town of Fort Erie
2029 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2029	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2029 Capital Program	Projected Closing Balance 2029
Capital Reserve Funds							
Office Furniture and Equipment	\$ 433,284	\$ 40,220				\$ -	\$ 473,504
IT Equipment	\$ 801,415	\$ 328,947				\$ (184,650)	\$ 945,712
Fire Equipment Replacement	\$ 1,356,856	\$ 623,373				\$ (1,215,000)	\$ 765,229
Facilities Maintenance	\$ 1,502,117	\$ 1,169,670				\$ (1,515,000)	\$ 1,156,787
Museum	\$ 348,086	\$ 20,585	\$ (55,000)			\$ -	\$ 313,671
Fleet Equipment Replacement	\$ 1,635,167	\$ 641,772				\$ (575,000)	\$ 1,701,939
Ice Resurfacers Replacement	\$ 28,066	\$ 22,000				\$ -	\$ 50,066
Storm Refurbishing	\$ 2,162,755	\$ 1,692,002				\$ (763,400)	\$ 3,091,357
Municipal Drain	\$ 517,550	\$ 211,610	\$ (190,000)			\$ (50,000)	\$ 489,160
Road Refurbishing	\$ 3,409,231	\$ 4,270,661				\$ (3,172,700)	\$ 4,507,192
Bridges & Culverts Refurbishing	\$ 723,826	\$ 610,370	\$ (50,000)			\$ (681,500)	\$ 602,696
Major Capital Expenditure	\$ 3,155,249	\$ -				\$ -	\$ 3,155,249
Industrial Land Development	\$ 2,320,094	\$ 200,000					\$ 2,520,094
Parking	\$ 186,691	\$ 123,000				\$ (300,000)	\$ 9,691
Dedicated Water Meter Replacement	\$ 1,458,092	\$ 523,200				\$ (950,000)	\$ 1,031,292
Water Refurbishing	\$ 2,797,436	\$ 2,260,731				\$ (1,948,400)	\$ 3,109,767
Sanitary Sewer Refurbishing	\$ 5,161,845	\$ 2,247,971				\$ (2,114,500)	\$ 5,295,316
Wayfinding Implementation	\$ 103,963	\$ 22,430				\$ -	\$ 126,393
Waterfront & Tourism Development	\$ 21,925	\$ -				\$ -	\$ 21,925
Cemetery Improvements	\$ 140,827	\$ 38,006				\$ -	\$ 178,833
Major Capital - Garrison Village	\$ 388,253	\$ -				\$ -	\$ 388,253
	\$ 28,652,727	\$ 15,046,548	\$ (295,000)	\$ -	\$ -	\$ (13,470,150)	\$ 29,934,125
Operating Reserve Funds							
General Levy Rate Stabilization	\$ 1,369,851						\$ 1,369,851
Sewer Rate Stabilization	\$ 1,913,106	\$ 50,000	\$ (150,000)				\$ 1,813,106
Water Rate Stabilization	\$ 786,896	\$ -	\$ (50,000)				\$ 736,896
Self Insurance	\$ 1,685,855	\$ -					\$ 1,685,855
Emergency Management	\$ 1,790,214	\$ -					\$ 1,790,214
Municipal Elections	\$ 144,768	\$ 58,250					\$ 203,018
South Niagara Hospital	\$ 204,485	\$ -					\$ 204,485
CIP Financial Incentives	\$ 647,577	\$ -					\$ 647,577
Affordable Housing CIP Incentives	\$ 1,738,966	\$ 250,000					\$ 1,988,966
Development Charges Exemptions	\$ 3,033,263	\$ 600,000					\$ 3,633,263
Heritage	\$ 109,570	\$ -					\$ 109,570
Museum Memorial	\$ 526,393	\$ -	\$ (15,000)				\$ 511,393
Building Permit Surplus	\$ 1,331,278	\$ -				\$ -	\$ 1,331,278
Community Health & Wellness	\$ 608,359	\$ 50,000					\$ 658,359
Climate Change	\$ 87,838	\$ -					\$ 87,838
Ridgeway BIA	\$ 40,443	\$ -					\$ 40,443
Bridgeburg BIA	\$ 79,487	\$ -					\$ 79,487
Crystal Beach BIA	\$ 32,579	\$ -					\$ 32,579
	\$ 16,130,924	\$ 1,008,250	\$ (215,000)	\$ -	\$ -	\$ -	\$ 16,924,174
Deferred Revenue							
Canada Community-Building Fund	\$ 131,282	\$ -		\$ 1,120,612		\$ (1,218,800)	\$ 33,094
Parkland	\$ 1,040,323	\$ 915,749		\$ 600,000		\$ (1,167,348)	\$ 1,388,724
Community Benefits Charges	\$ 111,245	\$ -					\$ 111,245
Development Charges	\$ 6,871,501	\$ -	\$ (337,500)	\$ 7,920,000	\$ (235,135)	\$ (11,777,692)	\$ 2,441,174
	\$ 8,154,350	\$ 915,749	\$ (337,500)	\$ 9,640,612	\$ (235,135)	\$ (14,163,840)	\$ 3,974,237
Total Projection	\$ 52,938,002	\$ 16,970,547	\$ (847,500)	\$ 9,640,612	\$ (235,135)	\$ (27,633,990)	\$ 50,832,536

**The Corporation of the Town of Fort Erie
2030 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2030	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2030 Capital Program	Projected Closing Balance 2030
Capital Reserve Funds							
Office Furniture and Equipment	\$ 473,504	\$ 40,220				\$ (50,000)	\$ 463,724
IT Equipment	\$ 945,712	\$ 328,947				\$ (124,650)	\$ 1,150,009
Fire Equipment Replacement	\$ 765,229	\$ 623,373				\$ (430,000)	\$ 958,602
Facilities Maintenance	\$ 1,156,787	\$ 1,169,670				\$ (1,905,000)	\$ 421,457
Museum	\$ 313,671	\$ 20,585				\$ -	\$ 334,256
Fleet Equipment Replacement	\$ 1,701,939	\$ 641,772				\$ (370,000)	\$ 1,973,711
Ice Resurfacers Replacement	\$ 50,066	\$ 22,000				\$ -	\$ 72,066
Storm Refurbishing	\$ 3,091,357	\$ 1,692,002				\$ (2,414,150)	\$ 2,369,209
Municipal Drain	\$ 489,160	\$ 211,610	\$ (190,000)			\$ -	\$ 510,770
Road Refurbishing	\$ 4,507,192	\$ 4,270,661				\$ (4,726,500)	\$ 4,051,353
Bridges & Culverts Refurbishing	\$ 602,696	\$ 610,370				\$ (434,500)	\$ 778,566
Major Capital Expenditure	\$ 3,155,249	\$ -				\$ -	\$ 3,155,249
Industrial Land Development	\$ 2,520,094	\$ 200,000				\$ -	\$ 2,720,094
Parking	\$ 9,691	\$ 123,000				\$ -	\$ 132,691
Dedicated Water Meter Replacement	\$ 1,031,292	\$ 523,200				\$ -	\$ 1,554,492
Water Refurbishing	\$ 3,109,767	\$ 2,260,731				\$ (2,073,400)	\$ 3,297,098
Sanitary Sewer Refurbishing	\$ 5,295,316	\$ 2,247,971				\$ (2,027,800)	\$ 5,515,487
Wayfinding Implementation	\$ 126,393	\$ 22,430				\$ -	\$ 148,823
Waterfront & Tourism Development	\$ 21,925	\$ -				\$ -	\$ 21,925
Cemetery Improvements	\$ 178,833	\$ 38,006				\$ -	\$ 216,839
Major Capital - Garrison Village	\$ 388,253	\$ -				\$ -	\$ 388,253
	\$ 29,934,125	\$ 15,046,548	\$ (190,000)	\$ -	\$ -	\$ (14,556,000)	\$ 30,234,673
Operating Reserve Funds							
General Levy Rate Stabilization	\$ 1,369,851						\$ 1,369,851
Sewer Rate Stabilization	\$ 1,813,106	\$ 50,000	\$ (150,000)				\$ 1,713,106
Water Rate Stabilization	\$ 736,896	\$ -	\$ (50,000)				\$ 686,896
Self Insurance	\$ 1,685,855	\$ -					\$ 1,685,855
Emergency Management	\$ 1,790,214	\$ -					\$ 1,790,214
Municipal Elections	\$ 203,018	\$ 58,250	\$ (215,000)				\$ 46,268
South Niagara Hospital	\$ 204,485	\$ -					\$ 204,485
CIP Financial Incentives	\$ 647,577	\$ -					\$ 647,577
Affordable Housing CIP Incentives	\$ 1,988,966	\$ 250,000					\$ 2,238,966
Development Charges Exemptions	\$ 3,633,263	\$ 600,000					\$ 4,233,263
Heritage	\$ 109,570	\$ -					\$ 109,570
Museum Memorial	\$ 511,393	\$ -	\$ 15,000				\$ 496,393
Building Permit Surplus	\$ 1,331,278	\$ -				\$ -	\$ 1,331,278
Community Health & Wellness	\$ 658,359	\$ 50,000					\$ 708,359
Climate Change	\$ 87,838	\$ -					\$ 87,838
Ridgeway BIA	\$ 40,443	\$ -					\$ 40,443
Bridgeburg BIA	\$ 79,487	\$ -					\$ 79,487
Crystal Beach BIA	\$ 32,579	\$ -					\$ 32,579
	\$ 16,924,174	\$ 1,008,250	\$ (430,000)	\$ -	\$ -	\$ -	\$ 17,502,424
Deferred Revenue							
Canada Community-Building Fund	\$ 33,094	\$ -		\$ 1,120,612		\$ (943,500)	\$ 210,206
Parkland	\$ 1,388,724	\$ 915,749		\$ 600,000		\$ (1,559,466)	\$ 1,345,007
Community Benefits Charges	\$ 111,245	\$ -					\$ 111,245
Development Charges	\$ 2,441,174	\$ -	\$ -	\$ 8,712,000	\$ (227,860)	\$ (31,424,094)	\$ (20,498,781)
	\$ 3,974,237	\$ 915,749	\$ -	\$ 10,432,612	\$ (227,860)	\$ (33,927,060)	\$ (18,832,323)
Total Projection	\$ 50,832,536	\$ 16,970,547	\$ (620,000)	\$ 10,432,612	\$ (227,860)	\$ (48,483,060)	\$ 28,904,775