



Corporate Services

Prepared for: Council-in-Budget Committee

Report: CBC-06-2024

Meeting Date: January 31, 2024

File: 230101

1. Title

2024 General Levy Operating Budget

2. Recommendations

PART 1

That: Council approves the following 2024 Supplementary Base Budget funding, subject of previous reports/resolutions:

- 1.1 \$600,000 for Development Charges (DC) Exemptions.

PART 2

That: Council excludes 2024 Supplementary One-Time funding.

PART 3

That: Council approves the following 2024 Supplementary Base Budget new funding requests:

- 3.1 \$52,200 for Junior Municipal Law Enforcement Officer (PDS) staffing costs
- 3.2 \$76,240 for Executive Assistant to Director (PDS) staffing costs
- 3.3 \$82,768 for Project Manager, Policy (PDS) staffing costs
- 3.4 \$60,213 for Community Coordinator (IS) staffing costs
- 3.5 \$81,545 for Asset Management Analyst (IS) staffing costs
- 3.6 -\$48,000 for Grader (R52424) rental savings
- 3.7 \$6,250 for Temporary Washroom - Village Square (VSTW24) costs.

PART 4

That: Council approves the following 2024 Supplementary One-Time new funding requests:

- 4.1 \$75,000 for Affordable Housing Community Improvement Plan (CIP) Consultant funded by the Affordable Housing CIP Reserve
- 4.2 \$50,000 for Parks Operational Plan funded by the General Levy Rate Stabilization (GLRS) Reserve
- 4.3 \$250,000 for Shoreline Protection Master Plan funded by the GLRS Reserve
- 4.4 \$60,000 for Planning User Fee review funded by the GLRS Reserve
- 4.5 \$100,000 for Transportation studies funded by the GLRS Reserve
- 4.6 \$250,000 for Urban Storm Drainage Master Plan funded by the GLRS Reserve.

PART 5

That: Council approves the following 2024 grants:

- 5.1 \$24,750 for Fort Erie Lions Senior Citizens complex
- 5.2 \$36,582 for business area watering
- 5.3 \$28,853 for Beachcombers Seniors Complex
- 5.4 \$23,500 for Community events
- 5.5 \$1,621,618 for Fort Erie Public Library.

PART 6

That: Council approves the following 2024 Business Improvement Area (BIA) levies:

- 6.1 \$40,700 for Bridgeburg Station BIA Levy
- 6.2 \$31,800 for Crystal Beach BIA Levy
- 6.3 \$45,000 for Ridgeway BIA Levy.

PART 7

That: Council amends the 2024 Capital Budget as per Appendix “2” to Report CBC-01-2024 to substitute \$400,000 of Water Refurbishing Reserve funding for the Elm Street Watermain project (ELMS19) and \$226,182 of Water Refurbishing Reserve funding for the Ott Road Watermain project (OTTW24) with the Ontario Community Infrastructure Fund (OCIF) Formula-Based grant increase of \$626,182.

That: Council amends the 2024 Capital Budget to include a Grader [R52424] for \$25,000 with DC Reserve funding.

That: Council amends the 2024 Capital Budget to include a Temporary Washroom – Village Square [VSTW24] for \$37,000 with Facilities Reserve funding.

That: Council approves the proposed Volunteer Firefighter and Crossing Guard rates of pay as presented and directs staff to amend the related By-law.

That: Council amends the 2024 Fees and Charges to revise Tax Registration fees and charges and directs staff to amend the related By-law.

PART 8

That: Council approves the 2024 General Levy of \$34,369,711 comprised of a base budget of \$33,458,495 and a supplementary budget of \$911,216 and approves the 2024 General Capital Budget of \$17,075,800 and directs staff to submit the related By-laws.

PART 9

That: Council excludes capital asset amortization of \$7.2 million from the 2024 General Levy Operating Budget.

3. Relation to Council’s Corporate Strategic Plan

Various priorities including those identified on individual supplementary request forms.

4. List of Stakeholders

Mayor & Council
Town of Fort Erie Taxpayers
Boards and Committees
Business Improvement Areas (BIA)
Community Groups

Fort Erie Public Library (FEPL) Board

5. Purpose of Report

The purpose of this report is to approve the 2024 Operating Budget and Multi-Year Financial Plan and amend the 2024 Capital Budget. The report satisfies *Municipal Act* and regulatory requirements such as approving BIA levy increases and excluding amortization expenses from the budget.

6. Analysis

The General Levy budget consolidates the 2024 operating requirements of Town departments, corporations and boards such as the Library and BIAs, Committees such as Senior Citizens and Accessibility Advisory, and other community grants.

Budget planning Report [CS-08-2023](#) identified 2024 forecast base budget drivers. Since that time, staff has confirmed amounts and further scrutinized costs and commitments. The impact results in a revised increase to the base of 2.90% which is described below and itemized in Appendix "1".

BASE BUDGET

Base budget adjustments result in a 6.76% increase. After assessment growth, detailed in Table 3 of Report CBC-05-2024, the net change is a 2.90% increase. The following comments refer to Town levy impacts only.

Revenues

Overall non-tax revenues are anticipated to increase \$1,441,083 with a total reduction to the levy of 4.59% due primarily to the following areas.

The Town continues to be eligible for the Assessment Equalization Grant portion of the Ontario Municipal Partnership Fund (OMPF). Grant details announced October 20, 2023 result in a \$109,600 funding decrease in 2024 to \$1,381,100. This funding is not guaranteed from year to year and the 2024 base budget relies on 60% of the amount. There is the potential for other grant programs (e.g., new Building Faster Fund) to positively impact the Levy.

The Niagara Region discontinued support of local CIP grant programs as noted in Report [PDS-62-2023](#) effective October 2023 resulting in a decrease of \$105,000 in related revenue.

Licensing revenues are increasing \$100,000 related to the increased Short-Term Rentals (STR) cap and reinstatement of fees for the Business licensing program.

Building and planning fee revenue is budgeted to increase \$156,500 based on rate changes and estimates in volumes and construction values PDS has forecasted.

Gaming revenues have been increased \$72,000 based on hall activity trends since reopening in Q1 of 2022.

Supplemental tax revenues (e.g., new construction, additions, renovations) and tax write-offs are noted in Report CBC-05-2024. The net change is an increase of \$196,000 and include \$100,000 to transfer unsustainable amounts to the GLRS Reserve for expected future increases in appeals related to the extended re-assessment period.

Penalties and interest on arrears are an increase of \$170,000 based on 2023 actuals. Bank and investment income is budgeted to increase \$857,000 based on significant interest rate changes in early 2023 and additional investment activity in Q4 2023.

All other non-tax revenues increase a total of \$104,183 and also include the non-tax fee increases approved by Report [CBC-02-2024](#).

The BIA budgets have no impact on the General Levy as they are funded by a separate business tax levy and their own fundraising efforts. All BIA levy requests are noted in PART 6 and are approved by the respective boards.

Expenses

The budget for wages and benefits has an increase of \$611,137 in accordance with wage rate changes included with collective agreements that expire December 2024. The amount includes increases for statutory deduction rates and health care benefits that exceed wage rate changes. CPP and WSIB changes result in an incremental \$83,906 cost and benefits are a \$195,961 increase. The 2023 Supplementary Budget included \$158,158 in 2024 phased-in impacts. Included for 2024 are a proposed budget increase for Crossing Guards of \$28,390 using a revised rate of \$20.71 per hour. A proposal has also been introduced to augment the compensation for Volunteer Firefighters by \$37,500 with a partial-year phased-in increase, which would be based on a revised rate of \$31.00 per hour (full Firefighter Rate 5). The suggested increase is the result of a comparative study of rates among other fire services in the region to help retention considerations and would require an amendment to By-law 122-2020.

Capital Budget Report [CBC-01-2024](#) noted capital reserve transfer increases for inflation and other adjustments, which total \$564,620 for the levy. The report also itemized operating impacts of asset additions in Appendix "3" of the report, with replacement reserve increases (based on amortization) of \$232,368 and Levy expense increases of \$17,185 (e.g., materials and supplies, maintenance agreements). These commitments help plan for long-term needs at the time the asset is acquired and keep infrastructure gap calculations current.

Town utilities for hydro and gas require budget increases of \$58,500 and spray pads, with the introduction of the Sugar Bowl Park and Douglas Park will result in an increase of \$61,450.

Legal costs in PDS are increasing \$100,200 and relate primarily to recent matters brought through the Superior Court.

The Town is committed to following through on earlier studies and reviews to address information technology modernization, particularly in relation to software upgrades and cyber

security. Staff paused the recruitment of the Business Systems Analyst position that was approved with the 2023 budget and have piloted the use of an external contract to include managed IT services (i.e., Remote Monitoring Management) and support for upgraded technology platforms. These technology investments represent an increase of \$170,950 and include the partial-year conversion to full Microsoft subscriptions, some of which was previously funded through capital budgets. Communications enhancements also result in a base increase of \$51,870.

Accessibility for Ontarians with Disabilities (AODA) legislation compliance requires an estimated \$20,500 in additional expenses to ensure Town documents and online platforms are converted to meet legislated standards.

Costs related to the April 8, 2024 eclipse are estimated to be \$92,500 to address traffic control, communications equipment and operations, BIA special event grants, emergency response pay, additional portable washrooms and security. The unique one-time costs are proposed to be funded from the Emergency Management Reserve.

Town insurance increases for 2024 reflect a very difficult municipal market and are an increase of \$117,353.

All other base materials and services (e.g., contracts, studies, utilities), net of related reserve funding reductions, result in an increase of \$557,112.

Existing debt charges are a reduction of \$76,191. Debt issued in 2023 is an increase of \$301,781 for the Bridgeburg District Streetscape improvements. Debt maturing in 2024 of \$200,107 relates to the Central Fire Station. Debt that was expected to be issued in 2023 related to new Fire Station #4 is \$396,349 and will be maintained in the budget to reflect that commitment and any savings, in advance of issuance, will be used to reduce long-term debt costs in 2025 and beyond.

The Fort Erie Public Library grant request is an increase of \$32,642 (excluding Town support services) as presented in Report CBC-04-2024. The Town will incur new Tax Increment Based Grant costs of approximately \$91,000 as noted in Report CBC-05-2024. All other grants and partnership programs are decreasing \$52,216.

SUPPLEMENTARY BUDGET

The budget presents additional funding requests that are not part of the current base budget and deemed supplementary due to their nature. Each is itemized in Appendix “2” and documented with a “Supplementary Budget Request” form that describes the purpose and benefit and are provided to Council in Section 8 of the budget package. As described above, all one-time costs have been proposed with funding from reserves.

The Supplementary Budget has two categories:

- a) Subject of previous reports/resolutions: explanation and analysis were previously communicated with Council with recommendations deferred to the 2024 Budget.
- b) New requests for Council consideration: these requests include supporting documentation to Council in order to make informed decisions.

The following category (a) items total \$600,000 or a 1.91% increase to the Levy (PART 1 and PART 2 of the cover page) net of proposed reserve funding:

- Development Charge Exemptions [Report CS-01-2024]

The following category (b) items total \$311,216 or a 0.99% increase to the Levy (PART 3 and PART 4 of the cover page) net of proposed reserve funding:

- Staffing costs for Junior Municipal Law Enforcement Officer (PDS)
- Staffing costs for Executive Assistant, Director of PDS (PDS)
- Staffing costs for Project Manager, Policy (PDS)
- Staffing costs for Community Coordinator (IS)
- Staffing costs for Asset Management Analyst (IS)
- Operating impacts of Grader capital project [R52424]
- Temporary Washroom - Village Square capital project [VSTW24] costs
- Affordable Housing CIP Consultant
- Parks Operational Plan (IS)
- Shoreline Protection Master Plan (IS)
- Planning User Fee Review (PDS)
- Transportation studies (IS)
- Urban Storm Drainage Master Plan (IS)

CAPITAL BUDGET AMENDMENTS

The Town received 2024 Ontario Community Infrastructure Fund (OCIF) Formula-Based detailed funding allocations December 1, 2023 of \$2,400,182. This funding is \$626,182 greater than the \$1,777,400 estimated in 2024 Capital Budget with 3 projects (ELMS19, RSRF24, WEST24). PART 7 therefore recommends that Council amends the 2024 Capital Budget to substitute \$626,182 of Water Refurbishing Reserve funding for the Elm Street Watermain project (ELMS19) and Ott Road Watermain project (OTTW24) with these grant funds.

Town staff recommend that Council amends the 2024 Capital Budget to include a Grader project [R52424] for \$25,000 with funding from the DC Reserve. This would result in 2024 rental savings of \$48,000 as detailed in supplementary request 3.6.

Town staff recommend that Council amends the 2024 Capital Budget to include a Temporary Washroom – Village Square [VSTW24] for \$37,000 with Facilities Reserve funding. This would result in 2024 operating impacts of \$6,250 as detailed in supplementary request 3.7.

FEE AMENDMENTS

Provincial legislation of the tax registration and tax sales process to collect tax arrears has become more complex the past few years. This was further complicated during the pandemic with legislative deadlines frozen for many months. The Town's processes were reviewed in 2023

with the recommendation to engage the services of a third-party vendor to complete the majority of these processes. This would align with the approach used by other Niagara municipalities who engage the use of an external service. The necessary documentation is completed and registered digitally but Town tax collection staff remain as the direct contact for property owners. All tax registration expenses are added to the property tax account as permitted by the *Municipal Act*. The sooner that tax arrears are paid up within the one-year redemption period the lesser the costs of the process to the property owner. The Town currently completes tax registration processes internally with the aid of an outside local legal office and charges a fixed fee schedule. Moving to a third-party vendor requires amending the “Tax Registration” fees in the 2024 [Schedule of Fees and Charges](#) (page 10 of 25) to the following:

Cost A - Preliminary Work, Registration of Tax Arrears Certificate: Delete all fees. Add “Town Administration Processing - \$500 plus actual costs for third party services”.

Cost B - Preparation of Extension Agreement: No change.

Cost C - Sale by Sealed Public Tender: Replace current fees with “actual costs for third party services”.

Cost D - Sale by Sealed Public Tender: Delete all fees. Add “Advertising by Town - actual costs”.

Cost E - Environmental Site Assessment: No change.

RISKS AND OPPORTUNITIES

Although Town staff recommends the adoption of the proposed budget, it is important to outline some of the budget risks and opportunities that will be monitored throughout the year as part of good budget stewardship:

- Inflation: Budget planning referenced Consumer Price Index (CPI) of 3.2% for the year over year period ending July 2023. The index remained above that rate at the end of 2023. Asset Management Plan (AMP) capital contribution increases were limited to 6.5%. Compared to other more relevant construction indices, this is inadequate to keep pace with asset costs.
- Interest: Rate fluctuations affect both investment income earnings as well as new debt charges that are expected to be entered in 2024.
- OMPF: Funding for years beyond 2024 is unconfirmed. Amounts are established each year by the Province and earlier comments have indicated that future years may focus on components that the Town is not eligible to receive.
- AMP: Levy-funded capital contributions support the Town’s levels of service in all core areas except storm capital based on current information. Subsequent analysis or servicing studies may reveal the need to adjust funding requirements.
- Incentive programs: The Town has a number of programs that provide annual grants to eligible projects that have increased assessment and therefore property taxes. Annual grants, such as those of the Tax Increment Based Grant (TIBG) program, will be budgeted in the year the assessment growth occurs and offset tax revenue streams for up to ten years related to new business investments.
- Strategic Plan: The budget has been prepared using the recent strategic plan which continues to be reviewed for new or changed priorities with funding needs.

- Legal: There may be legal matters involving the Town with financial exposure beyond insurance coverage and present a risk that continues to be monitored.

Niagara municipalities moved transit costs to the new Niagara Transit Commission (NTC) that assumed transit operations for the entire region on January 1, 2023. All costs were converted to charges to taxpayers as a special levy set by the Region. This upload from lower tier municipalities had combined effects that were not clear in some instances. When analyzing tax, it is helpful to compare the cumulative two-year increases of Niagara municipalities to more clearly understand the changes related to this upload of costs between the two municipal tiers.

7. Financial, Staffing and Accessibility (AODA) Implications

Summary of Budget Impact

The 5.50% budget increase, including all proposed supplementary impacts, is presented in Table 1 for a median household with a current value assessment (CVA) of \$200,300 using draft Region and Education rates.

Table 1 – Budget impact of Budget changes on Median Household

	2023 Median bill (CVA=200,300)	2024 Median bill (CVA=200,300)	% change	\$ change per month
Town	\$1,403.93	\$1,481.25	5.50%	\$6.44
Region	\$1,532.05	\$1,622.06	5.88%	\$7.50
Education	\$306.46	\$306.46	0.00%	\$0.00
TOTAL	\$3,242.44	\$3,409.77	5.16%	\$13.94

All impacts presented above and in the Appendices are for residential taxpayers based on existing tax policy and ratios set by the Region. The Province announced Education Tax Rates January 19, 2024 to be the same rate as 2023.

Staffing Implications

The Town has 171.5 full-time equivalent employees, which includes 1 permanent part-time employee. Any changes for 2024 are identified in supplementary budget requests.

In general, services are supplemented through the use of casual, relief and student employees who are employed for varying amounts of time throughout the year mainly to supplement operations in parks, beaches, museums, water and wastewater operations.

Amortization - Ontario Regulation 284/09

Ontario Regulation 284/09 requires that, where amortization is excluded from a budget, a municipality report to Council an estimate of the change in the accumulated surplus resulting from the exclusion and an analysis of the estimated impact of the exclusion on the future tangible capital asset funding requirement of the municipality.

Current General Levy annual allocations to capital reserves is \$9.5 million and exceeds amortization of \$7.2 million. This means that the Town's accumulated surplus is greater than full accrual accounting requirements and that the annual investment in capital assets is greater than the usage of capital assets based on historical cost.

The regulation also includes post-employment benefit costs. The 2024 budget includes the annual cost of post-employment benefits paid to eligible employees entitled to medical coverage for which the Town pays half the annual premium. The annual cost for 2024 is \$16,000. The future liability is estimated at \$783,500 as reported in the 2022 financial statements. The attached reconciliation at the bottom of Appendix “3” shows the change in accumulated surplus from the cash basis to accrual basis of accounting.

8. Policies Affecting Proposal

By-law No. [136-2023](#) adopted Council’s 2023-2026 Corporate Strategic Plan.

By-law No. 127-09, as amended, adopted the Budget Policy.

By-law No. 78-2019 adopted the Asset Management Policy.

By-law No. [176-2023](#) established Fees and Charges for the Town.

By-law No. 93-12, as amended, adopted the Reserve Policy that identifies the targets and strategies to be incorporated into the budget preparation.

Ontario Regulation 284/09 requires municipalities to report on whether they are budgeting for amortization and post-employment benefits and the impact of that choice.

9. Comments from Departments, Community and Corporate Partners

The budget has been prepared in collaboration with the CAO, Directors and senior staff.

Supporting documentation for Boards and Committee is provided for Council’s reference in Section 7 of the budget package.

Niagara Region tax rate by-laws are expected to be presented to Regional Council in April 2024 following consideration of tax policy and ratios.

10. Alternatives

Appendix “2” includes supplementary requests made by staff, boards and committees. Council should consider these individually per the recommendations of the report.

Council may also consider additional base adjustments (e.g., fee and investment revenue estimates, legal expenses) to influence the overall 2024 increases. Every \$313,000 adjustment affects the budget by approximately 1%.

11. Communicating Results

Information about the 2024 Budget will be communicated through media releases, social media updates, a dedicated webpage (i.e., overview, how to get involved) and key information in the Town’s eNewsletter. An FAQ document will also be developed to assist Council and residents in efficiently dealing with common questions.

An Annual Budget Book is generally published following the approval of the various budgets and is consolidated with the Annual Financial Report once approved.

12. Conclusion

The base budget continues the delivery of quality services with a general levy increase of 6.76% before assessment and an increase of 2.90% after assessment growth.

The supplementary budget puts forward \$911,216 in additional levy impacts for Council consideration. The requests contribute to strategic priorities to provide:

1. Sustainable, reliable access to local Health Care by contributing to REACH Niagara and revised Physician Recruitment, Retention and Medical Education Financial Incentives.
2. Quality of Live and Community Well-being by creating a Parks Operational Plan, addressing staffing with law enforcement and Community Coordinator, in addition to meeting levels of service through long-term financial planning that funds capital reserve levels.
3. Sustainable and Managed Growth by addressing Planning and Development staff and reviewing sufficiency of fees.
4. Economic Prosperity and Diversification by funding DC Exemption programs.
5. Environmental and Climate Change Resiliency by addressing staffing of Asset Management and studying shoreline protection.
6. Comprehensive Housing Options by creating an Affordable Housing CIP program.

All budget items being considered by Council are a proposed overall Town increase of **5.50%** after assessment growth for the median household. When combined with all draft Region and Education amounts it is an estimated **5.16%** total tax bill increase.

13. Report Approval

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

Approved by:
Chris McQueen, MBA
Chief Administrative Officer

14. Attachments

Appendix "1" – 2024 General Levy Base Budget Analysis
Appendix "2" – 2024 General Levy Supplementary Budget Analysis
Appendix "3" – 2024 Budget and Forecast

**Appendix 1 to Administrative Report CBC-06-2024
Corporation of the Town of Fort Erie
2024 General Levy Base Budget Analysis**

	General Levy Budget	% Impact on General Levy Budget	% Impact on Local Tax for Median Household	% Impact on Total Tax for Median Household	\$ Impact on Total Tax for Median Household per month
	(1)	(2)	(3)	(4)	(5)
2023 GENERAL LEVY	\$ 31,339,160				
2023 Assessment Impacts (Growth)		(3.86%)	(0.10%)	(0.04%)	\$ (0.11)
BASE BUDGET					
Revenue (increases)/decreases					
OMPF grant	\$ 109,600	0.35%			
Regional CIP grant	\$ 105,000	0.34%			
Business & Short-Term Rental licensing	\$ (100,000)	(0.32%)			
Building inspection & planning fee revenue	\$ (156,500)	(0.50%)			
Gaming licences	\$ (72,000)	(0.23%)			
Tax adjustments	\$ (196,000)	(0.63%)			
Penalties and interest on arrears	\$ (170,000)	(0.54%)			
Bank and investment	\$ (857,000)	(2.73%)			
Other non-tax revenues	\$ (104,183)	(0.33%)			
	\$ (1,441,083)	(4.59%)			
Expense increases/(decreases)					
Wages	\$ 611,137	1.95%			
CPP & WSIB - rate and max increase	\$ 83,906	0.27%			
Benefits	\$ 195,961	0.63%			
Crossing guards - rate change	\$ 28,390	0.09%			
Volunteer firefighter - rate change	\$ 37,500	0.12%			
2023 Supp base phase-in: Wages	\$ 158,158	0.50%			
Capital Reserve contributions (inflationary, other)	\$ 564,620	1.80%			
2024 Capital Budget additions (replacement reserves)	\$ 232,368	0.74%			
2024 Capital Budget additions (operating)	\$ 17,185	0.05%			
Utilities (hydro, gas)	\$ 58,500	0.19%			
Spray pads (water)	\$ 61,450	0.20%			
Legal (PDS)	\$ 100,200	0.32%			
Maintenance agreements - other	\$ 170,950	0.55%			
Communications network (NRBN)	\$ 51,870	0.17%			
AODA compliance	\$ 20,500	0.07%			
April 2024 Eclipse expense impacts	\$ 92,500	0.30%			
April 2024 Eclipse funded impacts - Emergency					
Management Reserve transfer	\$ (92,500)	(0.30%)			
Insurance	\$ 117,353	0.37%			
Other base expenses (e.g., materials & supplies)	\$ 557,112	1.78%			
Debt charges - existing	\$ (76,191)	(0.24%)			
Debt charges - new (BRID18)	\$ 301,781	0.96%			
Debt charges - maturing (FSTD10)	\$ (200,107)	(0.64%)			
Debt charges - delayed from 2023 (FSTN19)	\$ 396,349	1.26%			
Fort Erie Public Library grant	\$ 32,642	0.10%			
Tax Increment Grant	\$ 91,000	0.29%			
Grants & partnership programs	\$ (52,216)	(0.17%)			
	\$ 3,560,418	11.36%			
TOTAL Base Budget Increase/(Decrease)	\$ 2,119,335	6.76%	2.80%	3.99%	\$ 10.78
	\$(33,474,439)				
2024 GENERAL LEVY BASE	\$ 33,458,495	2.90%	2.70%	3.95%	\$ 10.67

**Appendix 2 to Administrative Report CBC-06-2024
Corporation of the Town of Fort Erie
2024 General Levy Supplementary Budget Analysis**

	General Levy Budget	% Impact on General Levy Budget	% Impact on Local Tax for Median Household	% Impact on Total Tax for Median Household	\$ Impact on Total Tax for Median Household per month
	(1)	(2)	(3)	(4)	(5)
2024 GENERAL LEVY BASE	\$ 33,458,495	2.90%	2.70%	3.95%	\$ 10.67
SUPPLEMENTARY BUDGET - (a) Requests subject of previous reports/resolutions					
Additions to base budget (PART 1)					
DC Exemptions (e.g., Industrial DC Grant)	\$ 600,000	1.91%	1.84%	0.80%	\$ 2.16
	\$ 600,000	1.91%	1.84%	0.80%	\$ 2.16
(a) TOTAL	\$ 600,000	1.91%	1.84%	0.80%	\$ 2.16
SUPPLEMENTARY BUDGET - (b) New requests for Council consideration					
Additions to base budget (PART 3)					
Staffing: Jr MLEO (PDS)	\$ 52,200	0.17%	0.16%	0.07%	\$ 0.19
Staffing: EA to Director, PDS (PDS)	\$ 76,240	0.24%	0.23%	0.10%	\$ 0.27
Staffing: Project Manager, Policy (PDS)	\$ 82,768	0.26%	0.25%	0.11%	\$ 0.30
Staffing: Community Coordinator (IS)	\$ 60,213	0.19%	0.19%	0.08%	\$ 0.22
Staffing: Asset Management Analyst (IS)	\$ 81,545	0.26%	0.25%	0.11%	\$ 0.29
Grader rental savings (R52424)	\$ (48,000)	(0.15%)	(0.15%)	(0.06%)	\$ (0.17)
Temporary Washroom - Village Square (VSTW24)	\$ 6,250	0.02%	0.02%	0.01%	\$ 0.02
	\$ 311,216	0.99%	0.96%	0.41%	\$ 1.12
Addition of one-time items (PART 4)					
Affordable Housing CIP Consultant	\$ 75,000	0.24%	0.23%	0.10%	\$ 0.27
Above - Affordable Housing CIP Reserve funding	\$ (75,000)	(0.24%)	(0.23%)	(0.10%)	\$ (0.27)
Parks Operational Plan	\$ 50,000	0.16%	0.15%	0.07%	\$ 0.18
Above - GLRS Reserve funding	\$ (50,000)	(0.16%)	(0.15%)	(0.07%)	\$ (0.18)
Shoreline Protection Master Plan	\$ 250,000	0.80%	0.77%	0.33%	\$ 0.90
Above - GLRS Reserve funding	\$ (250,000)	(0.80%)	(0.77%)	(0.33%)	\$ (0.90)
Planning User Fee Review	\$ 60,000	0.19%	0.18%	0.08%	\$ 0.22
Above - GLRS Reserve funding	\$ (60,000)	(0.19%)	(0.18%)	(0.08%)	\$ (0.22)
Transportation studies (IS)	\$ 100,000	0.32%	0.31%	0.13%	\$ 0.36
Above - GLRS Reserve funding	\$ (100,000)	(0.32%)	(0.31%)	(0.13%)	\$ (0.36)
Urban Storm Drainage Master Plan	\$ 250,000	0.80%	0.77%	0.33%	\$ 0.90
Above - GLRS Reserve funding	\$ (250,000)	(0.80%)	(0.77%)	(0.33%)	\$ (0.90)
	\$ -	0.00%	0.00%	0.00%	\$ -
(b) TOTAL	\$ 311,216	0.99%	0.96%	0.41%	\$ 1.12
TOTAL SUPPLEMENTARY	\$ 911,216	2.90%	2.80%	1.21%	\$ 3.28
TOTAL GENERAL LEVY including SUPPLEMENTARY	\$ 34,369,711	5.80%	5.50%	5.16%	\$ 13.94

Appendix 3 to Administrative Report CBC-06-2024

Run Date: 25/01/24 11:49 AM

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET AND FORECAST**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
General Levy	(32,522,150)	(31,823,160)	(34,138,495)	(36,117,728)	(37,112,368)
BIA Levies	(104,882)	(105,700)	(117,500)	(119,090)	(120,759)
Payments in Lieu of Taxes	(275,098)	(276,933)	(275,100)	(275,098)	(275,098)
Donations	(43,402)	(14,600)	(13,430)	(8,100)	(8,100)
Fine Revenue	(450,197)	(315,000)	(294,370)	(306,370)	(315,370)
Gaming Revenues	(319,427)	(257,000)	(329,000)	(329,000)	(329,000)
Grants	(1,709,590)	(1,813,815)	(1,641,510)	(1,431,887)	(1,257,520)
Interest & Penalties	(3,058,442)	(1,740,200)	(2,767,200)	(1,812,200)	(1,732,200)
Sale of land, buildings and equipment	(492,658)	(240,000)	(240,000)	(240,000)	(240,000)
User Fees	(3,649,643)	(3,797,084)	(4,100,745)	(4,153,774)	(4,214,575)
Miscellaneous other revenues	(116,948)	(128,230)	(154,790)	(156,794)	(158,647)
Total Revenue	(42,742,437)	(40,511,722)	(44,072,140)	(44,950,041)	(45,763,637)
Expenses					
Wages & Benefits	18,263,683	18,693,827	19,808,879	20,507,999	21,161,525
Materials & Services	9,414,343	11,508,549	11,559,966	11,749,035	12,223,459
Debt Interest Charges	77,161	196,755	260,600	316,803	289,521
Grants	1,820,684	2,936,127	3,057,553	2,049,266	2,083,489
Partnership Programs	225,364	71,000	21,000	17,500	17,500
Total Expenses	29,801,235	33,406,258	34,707,998	34,640,603	35,775,494
NET BEFORE FINANCING AND TRANSFERS	12,941,202	7,105,464	9,364,142	10,309,438	9,988,143
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	(222,326)	(369,488)	(390,475)	(397,000)	(403,409)
Allocation of Gaming Revenues	0	0	0	0	0
Program Support Charges	(646,830)	(646,830)	(775,568)	(845,215)	(900,522)
Total Interdepartmental Transfers	(869,156)	(1,016,318)	(1,166,043)	(1,242,215)	(1,303,931)
Debt Principal Charges					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
Total Debt Principal Charges	586,619	586,619	548,257	890,298	917,019
Reserve Transfers					
Transfers from Reserves	(783,426)	(2,527,884)	(1,699,116)	(466,500)	(687,000)
Transfers to Reserves	11,118,104	10,491,547	11,730,044	11,147,855	11,082,055
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	10,366,678	7,579,163	10,010,928	10,661,355	10,375,055
NET FINANCING & TRANSFERS	10,084,141	7,149,464	9,393,142	10,309,438	9,988,143
(SURPLUS)/DEFICIT CARRYFORWARD					

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET AND FORECAST

	2023	2023	2024	2025	2026
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast
General (surplus) deficit	(37,752)	(44,000)	(29,000)	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(37,752)	(44,000)	(29,000)	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	2,894,813	0	0	0	0
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(783,426)	(2,527,884)	(1,699,116)	(466,500)	(687,000)
Transfers to Reserves	11,118,104	10,491,547	11,730,044	11,147,855	11,082,055
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	10,366,678	7,579,163	10,010,928	10,661,355	10,375,055
Debt Principal Charges					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
Total Debt Principal Charges	586,619	586,619	548,257	890,298	917,019
Accrual Entries					
Amortization	(3,608,320)	(7,289,700)	(7,216,800)	(7,216,800)	(7,216,800)
Write-off on Disposal	(347,108)	0	0	0	0
Total Accrual Entries	(3,955,428)	(7,289,700)	(7,216,800)	(7,216,800)	(7,216,800)
ACCRUAL BASIS SURPLUS/(DEFICIT)	9,892,682	876,082	3,342,385	4,334,853	4,075,274



Memorandum

Corporate Services

Prepared for: Council-in-Budget Committee

Meeting Date: Wednesday, January 31, 2024

Title: 2024 Budget – General Levy Budget

Please find the attached information required for the January 31, 2024 Council-In-Budget Committee meeting:

Section 1	Agenda & General Levy Budget Administrative Report - <i>ELECTRONIC PAPERLESS AGENDA</i>
Section 7	2024 General Levy Operating Budget and working papers ELECTRONIC - attachment 1 to agenda
Section 8	2024 Supplementary Budget documents ELECTRONIC - <i>attachment 1 to agenda</i>
Section 10	Reserve Fund Forecast ELECTRONIC - <i>attachment 1 to agenda</i>
Section 12	Statistical Information includes: <ul style="list-style-type: none">• Training and Development• Staff Complement Comparison• 2024 Annual Repayment Limit• Financial Indicators (Based on 2022 FIR) ELECTRONIC - attachment 1 to agenda

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 2024 Budget.

All of which is respectfully submitted.

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

SECTION SEVEN

GENERAL LEVY BUDGET



TOWN OF FORT ERIE

2024 PROPOSED BUDGET

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CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET AND FORECAST

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
General Levy	(32,522,150)	(31,823,160)	(34,138,495)	(36,117,728)	(37,112,368)
BIA Levies	(104,882)	(105,700)	(117,500)	(119,090)	(120,759)
Payments in Lieu of Taxes	(275,098)	(276,933)	(275,100)	(275,098)	(275,098)
Donations	(43,402)	(14,600)	(13,430)	(8,100)	(8,100)
Fine Revenue	(450,197)	(315,000)	(294,370)	(306,370)	(315,370)
Gaming Revenues	(319,427)	(257,000)	(329,000)	(329,000)	(329,000)
Grants	(1,709,590)	(1,813,815)	(1,641,510)	(1,431,887)	(1,257,520)
Interest & Penalties	(3,058,442)	(1,740,200)	(2,767,200)	(1,812,200)	(1,732,200)
Sale of land, buildings and equipment	(492,658)	(240,000)	(240,000)	(240,000)	(240,000)
User Fees	(3,649,643)	(3,797,084)	(4,100,745)	(4,153,774)	(4,214,575)
Miscellaneous other revenues	(116,948)	(128,230)	(154,790)	(156,794)	(158,647)
Total Revenue	(42,742,437)	(40,511,722)	(44,072,140)	(44,950,041)	(45,763,637)
Expenses					
Wages & Benefits	18,263,683	18,693,827	19,808,879	20,507,999	21,161,525
Materials & Services	9,414,343	11,508,549	11,559,966	11,749,035	12,223,459
Debt Interest Charges	77,161	196,755	260,600	316,803	289,521
Grants	1,820,684	2,936,127	3,057,553	2,049,266	2,083,489
Partnership Programs	225,364	71,000	21,000	17,500	17,500
Total Expenses	29,801,235	33,406,258	34,707,998	34,640,603	35,775,494
NET BEFORE FINANCING AND TRANSFERS	12,941,202	7,105,464	9,364,142	10,309,438	9,988,143
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	(222,326)	(369,488)	(390,475)	(397,000)	(403,409)
Allocation of Gaming Revenues	0	0	0	0	0
Program Support Charges	(646,830)	(646,830)	(775,568)	(845,215)	(900,522)
Total Interdepartmental Transfers	(869,156)	(1,016,318)	(1,166,043)	(1,242,215)	(1,303,931)
Debt Principal Charges					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
Total Debt Principal Charges	586,619	586,619	548,257	890,298	917,019
Reserve Transfers					
Transfers from Reserves	(783,426)	(2,527,884)	(1,699,116)	(466,500)	(687,000)
Transfers to Reserves	11,118,104	10,491,547	11,730,044	11,147,855	11,082,055
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	10,366,678	7,579,163	10,010,928	10,661,355	10,375,055
NET FINANCING & TRANSFERS	10,084,141	7,149,464	9,393,142	10,309,438	9,988,143
(SURPLUS)/DEFICIT CARRYFORWARD					

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET AND FORECAST

	2023	2023	2024	2025	2026
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast
General (surplus) deficit	(37,752)	(44,000)	(29,000)	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(37,752)	(44,000)	(29,000)	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	2,894,813	0	0	0	0
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(783,426)	(2,527,884)	(1,699,116)	(466,500)	(687,000)
Transfers to Reserves	11,118,104	10,491,547	11,730,044	11,147,855	11,082,055
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	10,366,678	7,579,163	10,010,928	10,661,355	10,375,055
Debt Principal Charges					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
Total Debt Principal Charges	586,619	586,619	548,257	890,298	917,019
Accrual Entries					
Amortization	(3,608,320)	(7,289,700)	(7,216,800)	(7,216,800)	(7,216,800)
Write-off on Disposal	(347,108)	0	0	0	0
Total Accrual Entries	(3,955,428)	(7,289,700)	(7,216,800)	(7,216,800)	(7,216,800)
ACCRUAL BASIS SURPLUS/(DEFICIT)	9,892,682	876,082	3,342,385	4,334,853	4,075,274

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023	2023	2024	2025	2026
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast
Revenue					
General Levy					
Right of Ways	(49,625)	(52,726)	(49,625)	(49,625)	(49,625)
Residential & Farm taxation	(26,856,714)	(26,856,734)	(28,581,856)	(31,114,089)	(32,083,729)
Commercial taxation	(3,501,847)	(3,501,847)	(3,774,799)	(3,774,799)	(3,774,799)
Industrial taxation	(927,853)	(927,853)	(1,052,215)	(1,052,215)	(1,052,215)
Tax adjustments	(1,186,111)	(484,000)	(680,000)	(127,000)	(152,000)
Total General Levy	(32,522,150)	(31,823,160)	(34,138,495)	(36,117,728)	(37,112,368)
Total Revenue	(32,522,150)	(31,823,160)	(34,138,495)	(36,117,728)	(37,112,368)
Expenses					
Grants	0	0	91,000	91,000	91,000
Total Expenses	0	0	91,000	91,000	91,000
NET BEFORE FINANCING AND TRANSFERS	32,522,150	31,823,160	34,047,495	36,026,728	37,021,368
FINANCING & TRANSFERS					
Reserve Transfers					
Transfers from Reserves	0	0	0	(110,000)	(110,000)
Transfers to Reserves	0	10,000	100,000	0	0
Total Reserve Transfers	0	10,000	100,000	(110,000)	(110,000)
NET FINANCING & TRANSFERS	0	10,000	100,000	(110,000)	(110,000)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	32,522,150	31,813,160	33,947,495	36,136,728	37,131,368
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	0	0	(110,000)	(110,000)
Transfers to Reserves	0	10,000	100,000	0	0
Total Reserve Transfers	0	10,000	100,000	(110,000)	(110,000)
ACCRUAL BASIS SURPLUS/(DEFICIT)	32,522,150	31,823,160	34,047,495	36,026,728	37,021,368

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Payments in Lieu of Taxes	(275,098)	(276,933)	(275,100)	(275,098)	(275,098)
Total Revenue	(275,098)	(276,933)	(275,100)	(275,098)	(275,098)
NET BEFORE FINANCING AND TRANSFERS	275,098	276,933	275,100	275,098	275,098
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	275,098	276,933	275,100	275,098	275,098
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	275,098	276,933	275,100	275,098	275,098

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Fine Revenue	0	(10,000)	(5,370)	(5,370)	(5,370)
Grants	(1,490,700)	(1,490,700)	(1,381,100)	(1,174,000)	(997,000)
Interest & Penalties	(3,076,487)	(1,763,000)	(2,790,000)	(1,835,000)	(1,755,000)
User Fees	(188,076)	(171,534)	(172,495)	(174,565)	(178,533)
Miscellaneous other revenues	(96,912)	(87,250)	(92,990)	(94,994)	(96,847)
Total Revenue	(4,852,175)	(3,522,484)	(4,441,955)	(3,283,929)	(3,032,750)
Expenses					
Materials & Services	(2,000)	0	0	0	0
Total Expenses	(2,000)	0	0	0	0
NET BEFORE FINANCING AND TRANSFERS	4,854,175	3,522,484	4,441,955	3,283,929	3,032,750
FINANCING & TRANSFERS					
Reserve Transfers					
Transfers to Reserves	900,000	596,280	552,440	469,600	398,800
Total Reserve Transfers	900,000	596,280	552,440	469,600	398,800
NET FINANCING & TRANSFERS	900,000	596,280	552,440	469,600	398,800
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	3,954,175	2,926,204	3,889,515	2,814,329	2,633,950
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers to Reserves	900,000	596,280	552,440	469,600	398,800
Total Reserve Transfers	900,000	596,280	552,440	469,600	398,800
ACCRUAL BASIS SURPLUS/(DEFICIT)	4,854,175	3,522,484	4,441,955	3,283,929	3,032,750

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Gaming Revenues	(319,427)	(257,000)	(329,000)	(329,000)	(329,000)
Total Revenue	(319,427)	(257,000)	(329,000)	(329,000)	(329,000)
NET BEFORE FINANCING AND TRANSFERS	319,427	257,000	329,000	329,000	329,000
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Allocation of Gaming Revenues	257,000	257,000	329,000	329,000	329,000
Total Interdepartmental Transfers	257,000	257,000	329,000	329,000	329,000
NET FINANCING & TRANSFERS	257,000	257,000	329,000	329,000	329,000
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	62,427	0	0	0	0
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	62,427	0	0	0	0

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Wages & Benefits	330,861	354,833	366,470	377,463	388,787
Materials & Services	64,504	63,840	43,840	43,840	43,840
Total Expenses	395,365	418,673	410,310	421,303	432,627
NET BEFORE FINANCING AND TRANSFERS	(395,365)	(418,673)	(410,310)	(421,303)	(432,627)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	116,971	116,971	170,690	187,957	200,255
Total Interdepartmental Transfers	116,971	116,971	170,690	187,957	200,255
Reserve Transfers					
Transfers from Reserves	0	(30,000)	0	0	0
Transfers to Reserves	11,250	11,250	11,250	11,250	11,250
Total Reserve Transfers	11,250	(18,750)	11,250	11,250	11,250
NET FINANCING & TRANSFERS	128,221	98,221	181,940	199,207	211,505
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(523,586)	(516,894)	(592,250)	(620,510)	(644,132)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	(30,000)	0	0	0
Transfers to Reserves	11,250	11,250	11,250	11,250	11,250
Total Reserve Transfers	11,250	(18,750)	11,250	11,250	11,250
ACCRUAL BASIS SURPLUS/(DEFICIT)	(512,336)	(535,644)	(581,000)	(609,260)	(632,882)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Grants	(442)	0	0	0	0
Total Revenue	(442)	0	0	0	0
Expenses					
Wages & Benefits	1,072,010	1,370,010	1,473,937	1,517,984	1,563,350
Materials & Services	445,536	333,130	484,019	371,421	377,975
Total Expenses	1,517,546	1,703,140	1,957,956	1,889,405	1,941,325
NET BEFORE FINANCING AND TRANSFERS	(1,517,104)	(1,703,140)	(1,957,956)	(1,889,405)	(1,941,325)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	(822,477)	(822,477)	(939,441)	(949,275)	(974,115)
Total Interdepartmental Transfers	(822,477)	(822,477)	(939,441)	(949,275)	(974,115)
Reserve Transfers					
Transfers from Reserves	0	0	(26,000)	0	0
Transfers to Reserves	197,984	200,000	200,000	200,000	200,000
Total Reserve Transfers	197,984	200,000	174,000	200,000	200,000
NET FINANCING & TRANSFERS	(624,493)	(622,477)	(765,441)	(749,275)	(774,115)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(892,611)	(1,080,663)	(1,192,515)	(1,140,130)	(1,167,210)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	0	(26,000)	0	0
Transfers to Reserves	197,984	200,000	200,000	200,000	200,000
Total Reserve Transfers	197,984	200,000	174,000	200,000	200,000
ACCRUAL BASIS SURPLUS/(DEFICIT)	(694,627)	(880,663)	(1,018,515)	(940,130)	(967,210)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Grants	(19,087)	0	(5,000)	0	0
User Fees	(283,482)	(200,000)	(300,000)	(300,000)	(300,000)
Total Revenue	(302,569)	(200,000)	(305,000)	(300,000)	(300,000)
Expenses					
Wages & Benefits	452,524	435,615	462,826	476,712	491,014
Materials & Services	119,613	193,500	146,700	121,200	121,700
Grants	0	0	30,000	15,000	15,000
Total Expenses	572,137	629,115	639,526	612,912	627,714
NET BEFORE FINANCING AND TRANSFERS	(269,568)	(429,115)	(334,526)	(312,912)	(327,714)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	73,922	73,922	136,808	150,647	160,504
Total Interdepartmental Transfers	73,922	73,922	136,808	150,647	160,504
Reserve Transfers					
Transfers from Reserves	(8,108)	(70,000)	(47,500)	0	0
Total Reserve Transfers	(8,108)	(70,000)	(47,500)	0	0
NET FINANCING & TRANSFERS	65,814	3,922	89,308	150,647	160,504
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(335,382)	(433,037)	(423,834)	(463,559)	(488,218)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(8,108)	(70,000)	(47,500)	0	0
Total Reserve Transfers	(8,108)	(70,000)	(47,500)	0	0
ACCRUAL BASIS SURPLUS/(DEFICIT)	(343,490)	(503,037)	(471,334)	(463,559)	(488,218)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Donations	(26,724)	(4,100)	(4,100)	(4,100)	(4,100)
Grants	0	(34,600)	(34,600)	(34,600)	(34,600)
Interest & Penalties	37	0	0	0	0
User Fees	(103,948)	(131,900)	(114,400)	(117,400)	(117,400)
Total Revenue	(130,635)	(170,600)	(153,100)	(156,100)	(156,100)
Expenses					
Wages & Benefits	753,641	761,355	788,689	812,263	836,541
Materials & Services	62,346	95,250	97,250	98,250	98,250
Grants	10,000	1,100,000	1,081,250	76,750	76,750
Partnership Programs	225,364	71,000	21,000	17,500	17,500
Total Expenses	1,051,351	2,027,605	1,988,189	1,004,763	1,029,041
NET BEFORE FINANCING AND TRANSFERS	(920,716)	(1,857,005)	(1,835,089)	(848,663)	(872,941)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	129,819	129,819	153,547	167,723	176,313
Total Interdepartmental Transfers	129,819	129,819	153,547	167,723	176,313
Reserve Transfers					
Transfers from Reserves	(7,200)	(1,115,000)	(1,035,000)	(35,000)	(35,000)
Transfers to Reserves	94,498	68,225	69,405	69,405	69,405
Total Reserve Transfers	87,298	(1,046,775)	(965,595)	34,405	34,405
NET FINANCING & TRANSFERS	217,117	(916,956)	(812,048)	202,128	210,718
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(1,137,833)	(940,049)	(1,023,041)	(1,050,791)	(1,083,659)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(7,200)	(1,115,000)	(1,035,000)	(35,000)	(35,000)
Transfers to Reserves	94,498	68,225	69,405	69,405	69,405
Total Reserve Transfers	87,298	(1,046,775)	(965,595)	34,405	34,405
Accrual Entries					
Amortization	(1,050)	(2,100)	(2,100)	(2,100)	(2,100)
Total Accrual Entries	(1,050)	(2,100)	(2,100)	(2,100)	(2,100)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(1,051,585)	(1,988,924)	(1,990,736)	(1,018,486)	(1,051,354)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Sale of land, buildings and equipment	(15,238)	(40,000)	(40,000)	(40,000)	(40,000)
User Fees	(63,416)	(96,300)	(74,600)	(73,300)	(73,300)
Miscellaneous other revenues	(3,131)	(535)	(200)	(200)	(200)
Total Revenue	(81,785)	(136,835)	(114,800)	(113,500)	(113,500)
Expenses					
Wages & Benefits	2,097,406	1,948,446	2,020,204	2,130,079	2,193,815
Materials & Services	1,929,624	1,843,388	2,336,518	2,630,307	2,975,266
Total Expenses	4,027,030	3,791,834	4,356,722	4,760,386	5,169,081
NET BEFORE FINANCING AND TRANSFERS	(3,945,245)	(3,654,999)	(4,241,922)	(4,646,886)	(5,055,581)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	(2,613,002)	(2,613,002)	(3,325,426)	(3,677,065)	(4,042,245)
Total Interdepartmental Transfers	(2,613,002)	(2,613,002)	(3,325,426)	(3,677,065)	(4,042,245)
Reserve Transfers					
Transfers from Reserves	0	(109,520)	(123,941)	0	0
Transfers to Reserves	344,376	348,487	346,127	343,127	343,127
Transfers from Development Charges Reserve	0	(72,000)	0	0	0
Total Reserve Transfers	344,376	166,967	222,186	343,127	343,127
NET FINANCING & TRANSFERS	(2,268,626)	(2,446,035)	(3,103,240)	(3,333,938)	(3,699,118)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(1,676,619)	(1,208,964)	(1,138,682)	(1,312,948)	(1,356,463)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	(109,520)	(123,941)	0	0
Transfers to Reserves	344,376	348,487	346,127	343,127	343,127
Transfers from Development Charges Reserve	0	(72,000)	0	0	0
Total Reserve Transfers	344,376	166,967	222,186	343,127	343,127
Accrual Entries					
Amortization	(79,965)	(114,100)	(159,900)	(159,900)	(159,900)
Total Accrual Entries	(79,965)	(114,100)	(159,900)	(159,900)	(159,900)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(1,412,208)	(1,156,097)	(1,076,396)	(1,129,721)	(1,173,236)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Sale of land, buildings and equipment	(477,420)	(200,000)	(200,000)	(200,000)	(200,000)
User Fees	(12,799)	(11,500)	(20,100)	(20,100)	(20,100)
Total Revenue	(490,219)	(211,500)	(220,100)	(220,100)	(220,100)
Expenses					
Wages & Benefits	772,230	626,950	679,932	700,325	759,333
Materials & Services	170,852	168,360	133,172	135,132	222,632
Total Expenses	943,082	795,310	813,104	835,457	981,965
NET BEFORE FINANCING AND TRANSFERS	(452,863)	(583,810)	(593,004)	(615,357)	(761,865)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	(170,443)	(170,443)	(192,387)	(192,533)	(197,834)
Total Interdepartmental Transfers	(170,443)	(170,443)	(192,387)	(192,533)	(197,834)
Reserve Transfers					
Transfers from Reserves	0	(45,500)	0	0	(188,000)
Transfers to Reserves	484,110	47,000	47,000	47,000	47,000
Total Reserve Transfers	484,110	1,500	47,000	47,000	(141,000)
NET FINANCING & TRANSFERS	313,667	(168,943)	(145,387)	(145,533)	(338,834)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(766,530)	(414,867)	(447,617)	(469,824)	(423,031)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	(45,500)	0	0	(188,000)
Transfers to Reserves	484,110	47,000	47,000	47,000	47,000
Total Reserve Transfers	484,110	1,500	47,000	47,000	(141,000)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(282,420)	(413,367)	(400,617)	(422,824)	(564,031)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Donations	(2,931)	(500)	(500)	(500)	(500)
Grants	(5,000)	0	0	0	0
User Fees	(55,964)	(38,000)	(60,500)	(60,500)	(60,500)
Total Revenue	(63,895)	(38,500)	(61,000)	(61,000)	(61,000)
Expenses					
Wages & Benefits	1,649,103	1,628,528	1,720,581	1,807,776	1,862,011
Materials & Services	406,104	440,197	416,841	415,096	429,368
Debt Interest Charges	3,989	84,274	82,240	157,697	143,838
Total Expenses	2,059,196	2,152,999	2,219,662	2,380,569	2,435,217
NET BEFORE FINANCING AND TRANSFERS	(1,995,301)	(2,114,499)	(2,158,662)	(2,319,569)	(2,374,217)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	250,928	250,928	272,365	275,832	286,024
Program Support Charges	750,693	750,693	792,178	820,652	863,021
Total Interdepartmental Transfers	1,001,621	1,001,621	1,064,543	1,096,484	1,149,045
Debt Principal Charges					
Repayment of Debt	196,117	196,117	0	323,177	336,750
Total Debt Principal Charges	196,117	196,117	0	323,177	336,750
Reserve Transfers					
Transfers from Reserves	0	(80,284)	(12,000)	0	0
Transfers to Reserves	551,653	551,653	983,862	587,513	587,513
Total Reserve Transfers	551,653	471,369	971,862	587,513	587,513
NET FINANCING & TRANSFERS	1,749,391	1,669,107	2,036,405	2,007,174	2,073,308
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(3,744,692)	(3,783,606)	(4,195,067)	(4,326,743)	(4,447,525)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	0	(80,284)	(12,000)	0	0
Transfers to Reserves	551,653	551,653	983,862	587,513	587,513
Total Reserve Transfers	551,653	471,369	971,862	587,513	587,513
Debt Principal Charges					
Repayment of Debt	196,117	196,117	0	323,177	336,750
Total Debt Principal Charges	196,117	196,117	0	323,177	336,750
Accrual Entries					
Amortization	(179,258)	(375,400)	(358,500)	(358,500)	(358,500)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023	2023	2024	2025	2026
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast
Total Accrual Entries	(179,258)	(375,400)	(358,500)	(358,500)	(358,500)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(3,176,180)	(3,491,520)	(3,581,705)	(3,774,553)	(3,881,762)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Grants	(110,748)	(151,865)	(179,136)	(181,000)	(183,000)
User Fees	(93,308)	(45,000)	(54,000)	(54,000)	(54,000)
Total Revenue	(204,056)	(196,865)	(233,136)	(235,000)	(237,000)
Expenses					
Wages & Benefits	1,469,775	1,191,908	1,415,204	1,457,636	1,501,342
Materials & Services	555,917	1,256,930	943,475	1,102,830	1,160,330
Debt Interest Charges	73,172	112,481	178,360	159,106	145,683
Total Expenses	2,098,864	2,561,319	2,537,039	2,719,572	2,807,355
NET BEFORE FINANCING AND TRANSFERS	(1,894,808)	(2,364,454)	(2,303,903)	(2,484,572)	(2,570,355)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	36,860	36,860	43,220	44,021	44,829
Program Support Charges	406,640	406,640	481,548	505,181	543,350
Total Interdepartmental Transfers	443,500	443,500	524,768	549,202	588,179
Debt Principal Charges					
Repayment of Debt	390,502	390,502	548,257	567,121	580,269
Total Debt Principal Charges	390,502	390,502	548,257	567,121	580,269
Reserve Transfers					
Transfers from Reserves	(117,704)	(522,500)	(195,675)	(297,500)	(330,000)
Transfers to Reserves	6,000,995	6,000,995	6,444,573	6,444,573	6,444,573
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	5,915,291	5,478,495	6,248,898	6,147,073	6,114,573
NET FINANCING & TRANSFERS	6,749,293	6,312,497	7,321,923	7,263,396	7,283,021
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(8,644,101)	(8,676,951)	(9,625,826)	(9,747,968)	(9,853,376)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(117,704)	(522,500)	(195,675)	(297,500)	(330,000)
Transfers to Reserves	6,000,995	6,000,995	6,444,573	6,444,573	6,444,573
Transfers to Capital Fund	32,000	0	0	0	0
Total Reserve Transfers	5,915,291	5,478,495	6,248,898	6,147,073	6,114,573
Debt Principal Charges					
Repayment of Debt	390,502	390,502	548,257	567,121	580,269
Total Debt Principal Charges	390,502	390,502	548,257	567,121	580,269
Accrual Entries					

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023	2023	2024	2025	2026
	YTD Actuals	Approved Budget	Budget	Forecast	Forecast
Amortization	(238,157)	(340,500)	(476,300)	(476,300)	(476,300)
Total Accrual Entries	(238,157)	(340,500)	(476,300)	(476,300)	(476,300)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(2,576,465)	(3,148,454)	(3,304,971)	(3,510,074)	(3,634,834)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
User Fees	(82,861)	(75,000)	(63,000)	(63,000)	(63,000)
Total Revenue	(82,861)	(75,000)	(63,000)	(63,000)	(63,000)
Expenses					
Wages & Benefits	2,475,762	2,724,094	2,838,058	2,923,208	3,010,904
Materials & Services	1,955,616	2,809,779	2,941,454	2,988,284	3,049,844
Total Expenses	4,431,378	5,533,873	5,779,512	5,911,492	6,060,748
NET BEFORE FINANCING AND TRANSFERS	(4,348,517)	(5,458,873)	(5,716,512)	(5,848,492)	(5,997,748)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	(892,867)	(1,040,027)	(1,132,923)	(1,153,424)	(1,178,869)
Program Support Charges	723,837	723,837	974,420	1,047,912	1,121,595
Total Interdepartmental Transfers	(169,030)	(316,190)	(158,503)	(105,512)	(57,274)
Reserve Transfers					
Transfers from Reserves	(312,213)	(24,000)	(64,000)	(24,000)	(24,000)
Transfers to Reserves	481,649	481,649	582,892	582,892	582,892
Total Reserve Transfers	169,436	457,649	518,892	558,892	558,892
NET FINANCING & TRANSFERS	406	141,459	360,389	453,380	501,618
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(4,348,923)	(5,600,332)	(6,076,901)	(6,301,872)	(6,499,366)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(312,213)	(24,000)	(64,000)	(24,000)	(24,000)
Transfers to Reserves	481,649	481,649	582,892	582,892	582,892
Total Reserve Transfers	169,436	457,649	518,892	558,892	558,892
Accrual Entries					
Amortization	(2,097,848)	(4,717,900)	(4,195,700)	(4,195,700)	(4,195,700)
Total Accrual Entries	(2,097,848)	(4,717,900)	(4,195,700)	(4,195,700)	(4,195,700)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(6,277,335)	(9,860,583)	(9,753,709)	(9,938,680)	(10,136,174)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Donations	(5,390)	0	0	0	0
Fine Revenue	(373,965)	(205,000)	(205,000)	(205,000)	(210,000)
Grants	44	0	0	0	0
Interest & Penalties	17,671	22,800	22,800	22,800	22,800
User Fees	(1,086,825)	(1,200,200)	(1,257,300)	(1,239,550)	(1,245,800)
Total Revenue	(1,448,465)	(1,382,400)	(1,439,500)	(1,421,750)	(1,433,000)
Expenses					
Wages & Benefits	3,351,106	3,341,666	3,591,614	3,700,222	3,812,092
Materials & Services	2,913,096	2,688,325	2,850,161	2,978,350	2,874,950
Debt Interest Charges	0	0	0	0	0
Grants	30,705	43,500	43,500	43,500	43,500
Total Expenses	6,294,907	6,073,491	6,485,275	6,722,072	6,730,542
NET BEFORE FINANCING AND TRANSFERS	(4,846,442)	(4,691,091)	(5,045,775)	(5,300,322)	(5,297,542)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	340,559	340,559	373,103	381,813	388,843
Program Support Charges	(184,784)	(184,784)	(58,430)	(23,232)	49,359
Total Interdepartmental Transfers	155,775	155,775	314,673	358,581	438,202
Debt Principal Charges					
Repayment of Debt	0	0	0	0	0
Total Debt Principal Charges	0	0	0	0	0
Reserve Transfers					
Transfers from Reserves	(110,000)	(80,000)	(20,000)	0	0
Transfers to Reserves	1,801,589	1,925,008	2,142,495	2,142,495	2,147,495
Total Reserve Transfers	1,691,589	1,845,008	2,122,495	2,142,495	2,147,495
NET FINANCING & TRANSFERS	1,847,364	2,000,783	2,437,168	2,501,076	2,585,697
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(6,693,806)	(6,691,874)	(7,482,943)	(7,801,398)	(7,883,239)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(110,000)	(80,000)	(20,000)	0	0
Transfers to Reserves	1,801,589	1,925,008	2,142,495	2,142,495	2,147,495
Total Reserve Transfers	1,691,589	1,845,008	2,122,495	2,142,495	2,147,495
Debt Principal Charges					
Repayment of Debt	0	0	0	0	0

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Total Debt Principal Charges	0	0	0	0	0
Accrual Entries					
Amortization	(1,008,983)	(1,717,700)	(2,018,200)	(2,018,200)	(2,018,200)
Total Accrual Entries	(1,008,983)	(1,717,700)	(2,018,200)	(2,018,200)	(2,018,200)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(6,011,200)	(6,564,566)	(7,378,648)	(7,677,103)	(7,753,944)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Wages & Benefits	156,565	175,192	191,830	217,133	223,646
Materials & Services	4,637	7,500	5,000	8,000	5,000
Total Expenses	161,202	182,692	196,830	225,133	228,646
NET BEFORE FINANCING AND TRANSFERS	(161,202)	(182,692)	(196,830)	(225,133)	(228,646)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	39,645	39,645	51,157	56,332	60,018
Total Interdepartmental Transfers	39,645	39,645	51,157	56,332	60,018
NET FINANCING & TRANSFERS	39,645	39,645	51,157	56,332	60,018
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(200,847)	(222,337)	(247,987)	(281,465)	(288,664)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(200,847)	(222,337)	(247,987)	(281,465)	(288,664)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Fine Revenue	(76,232)	(100,000)	(84,000)	(96,000)	(100,000)
Grants	(59,104)	(105,000)	0	0	0
User Fees	(1,654,989)	(1,824,250)	(1,980,950)	(2,047,959)	(2,098,542)
Total Revenue	(1,790,325)	(2,029,250)	(2,064,950)	(2,143,959)	(2,198,542)
Expenses					
Wages & Benefits	3,524,821	3,975,009	4,113,461	4,236,744	4,363,722
Materials & Services	569,638	1,333,005	853,582	585,298	590,975
Grants	111,039	110,000	100,000	80,000	80,000
Total Expenses	4,205,498	5,418,014	5,067,043	4,902,042	5,034,697
NET BEFORE FINANCING AND TRANSFERS	(2,415,173)	(3,388,764)	(3,002,093)	(2,758,083)	(2,836,155)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Fleet Related Charges	42,192	42,192	53,760	54,758	55,764
Program Support Charges	624,125	624,125	830,085	892,962	955,891
Total Interdepartmental Transfers	666,317	666,317	883,845	947,720	1,011,655
Reserve Transfers					
Transfers from Reserves	(222,070)	(451,080)	(175,000)	0	0
Transfers to Reserves	250,000	250,000	250,000	250,000	250,000
Transfers from Development Charges Reserve	0	(292,500)	0	0	0
Total Reserve Transfers	27,930	(493,580)	75,000	250,000	250,000
NET FINANCING & TRANSFERS	694,247	172,737	958,845	1,197,720	1,261,655
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(3,109,420)	(3,561,501)	(3,960,938)	(3,955,803)	(4,097,810)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Reserves	(222,070)	(451,080)	(175,000)	0	0
Transfers to Reserves	250,000	250,000	250,000	250,000	250,000
Transfers from Development Charges Reserve	0	(292,500)	0	0	0
Total Reserve Transfers	27,930	(493,580)	75,000	250,000	250,000
ACCRUAL BASIS SURPLUS/(DEFICIT)	(3,081,490)	(4,055,081)	(3,885,938)	(3,705,803)	(3,847,810)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
BIA Levies	(40,358)	(40,700)	(40,700)	(40,700)	(40,700)
Donations	(1,500)	(5,000)	(1,500)	(1,500)	(1,500)
Grants	(14,761)	(8,788)	(14,069)	(14,359)	(14,658)
Total Revenue	(56,619)	(54,488)	(56,269)	(56,559)	(56,858)
Expenses					
Materials & Services	47,811	74,488	56,269	56,559	56,858
Total Expenses	47,811	74,488	56,269	56,559	56,858
NET BEFORE FINANCING AND TRANSFERS	8,808	(20,000)	0	0	0
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD					
General (surplus) deficit	(14,411)	(20,000)	0	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(14,411)	(20,000)	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	23,219	0	0	0	0
Reconciliation to Accrual Basis					
Accrual Entries					
Amortization	(991)	(2,000)	(2,000)	(2,000)	(2,000)
Total Accrual Entries	(991)	(2,000)	(2,000)	(2,000)	(2,000)
ACCRUAL BASIS SURPLUS/(DEFICIT)	22,228	(2,000)	(2,000)	(2,000)	(2,000)



**Bridgeburg Station Downtown Business Improvement Area
Board of Management
2023 Annual General Meeting Minutes
January 9th, 2024, at 6 pm
Location Manic Maker 26 Jarvis Street**

1. Call to Order

The Chair called the meeting to order at 6:08pm.

2. Roll Call

The Chair gave the roll call.

Present: Todd Bews (Chair), Dr. Venu Katta (Treasurer), Vince Salvatori (Vice Chair), Stacie Van Kralingen (Secretary), and Anne Vella

Absent: Rev. William Thomas, Nichole L'Hirondelle

Guests: Ken Hagan, Ziba, Jonathan, Dana

3. Disclosure of Pecuniary Interest

None.

4. Adoption of the Agenda

That: The Agenda for January 9th, 2024, be adopted as presented.

Moved by: Todd

Seconded by: George

Carried

5. Adoption of Minutes

That: The Bridgeburg Station Downtown Business Improvement Area Board of Management AGM Minutes for Tuesday, December 6, 2023, be adopted as presented.

Moved by: Vince

Seconded by: Stacie

Carried

6. 2024 Draft Budget

That: The 2024 Proposed Budget in the amount of \$56,269 for the Bridgeburg Station Downtown Business Improvement Area be approved and submitted to the Town of Fort Erie.

Moved by: Vince

Seconded by: Venu

Carried

7. Adjournment

That: The Bridgeburg Station Downtown Business Improvement Area Board of Management adjourns at 6:24pm.

Moved by: Todd

Seconded by: George

Carried

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
BIA Levies	(29,543)	(30,000)	(31,800)	(33,390)	(35,059)
Donations	0	(3,000)	(5,330)	0	0
Grants	0	0	(15,105)	(15,428)	(15,762)
User Fees	(2,417)	0	0	0	0
Miscellaneous other revenues	(5,042)	(5,000)	0	0	0
Total Revenue	(37,002)	(38,000)	(52,235)	(48,818)	(50,821)
Expenses					
Materials & Services	21,455	62,000	81,235	48,818	50,821
Total Expenses	21,455	62,000	81,235	48,818	50,821
NET BEFORE FINANCING AND TRANSFERS	15,547	(24,000)	(29,000)	0	0
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD					
General (surplus) deficit	(10,141)	(24,000)	(29,000)	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(10,141)	(24,000)	(29,000)	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	25,688	0	0	0	0
Reconciliation to Accrual Basis					
Accrual Entries					
Amortization	(2,068)	(3,600)	(4,100)	(4,100)	(4,100)
Total Accrual Entries	(2,068)	(3,600)	(4,100)	(4,100)	(4,100)
ACCRUAL BASIS SURPLUS/(DEFICIT)	23,620	(3,600)	(4,100)	(4,100)	(4,100)

Run Date: 16/11/23 9:20 AM	CORPORATION OF THE TOWN OF FORT ERIE OPERATING REPORT G/L LISTING BY DEPARTMENT WITH PRIOR YEAR		
60300 Crystal Beach BIA			
	2024	2025	2026
	Budget	Forecast	Forecast
0002 Carryfwd to Reduce Taxation	(29,000.00)	-	
0193 BIA Tax Levy	(31,800.00)	(33,390.00)	(35,059.00)
0521 Miscellaneous grants	(5,000.00)	(5,000.00)	(5,000.00)
Watering Grant from the Town	(10,105.00)	(10,428.00)	(10,762.00)
Crystal Beach Beautification Committee Carry Forward Surplus	(5,330.00)	-	
0970 Donations	-		
Crystal Beach Beautification Donations			
0975 Sale of Merchandise	-		
0989 Miscellaneous Revenue	-		
0995 Farmer's Market Revenue	-		
0996 Fundraising Income	-		
2190 Materials & Supplies	4,000.00	2,000.00	2,000.00
2198 Contract Services	12,000.00	6,000.00	6,000.00
Beautification Committee: Watering plants expense	10,105.00	10,428.00	10,762.00
2294 Equipment purchase	8,080.00	2,000.00	2,000.00
2993 Meeting Expenses	-		
2996 Materials Beautification	14,950.00	6,690.00	8,352.00
Crystal Beach Beautification Initiatives	5,330.00	5,330.00	5,330.00
2999 Sundry	200.00	200.00	200.00
3117 Communications-Internet, Etc.	5,000.00	2,500.00	2,500.00
3140 Memberships	1,500.00	750.00	750.00
3250 Advertising	8,000.00	5,000.00	5,000.00
3310 Auditing & Accounting	4,070.00	4,470.00	4,477.00
3422 Events and Programs	8,000.00	3,450.00	3,450.00
5422 Transfer to Capital Assets from Operating			
Total	-	-	-



Crystal Beach BIA

Minutes from 2023 AGM

Meeting Date, Time, and Location

Wednesday December 13th, 2023 @ 6:00pm, Crystal Ridge Community Centre Library, 89 Ridge Rd S, Crystal Beach ON

Members Present

Board Members – Chris Hawkswell, Kirk Fretz, Robin Bannerman, Regan Greatrix

Regrets – Melissa Dubois, Tom Lewis

New board member announcement will be made Monday, December 18th, 2023.

1) **Call to Order**

Meeting called to order by Kirk Fretz at 6:05 pm.

2) **Roll Call**

Recording secretary noted all attendees.
(Amanda Marshall, Orma Bleeks, Melissa Gagnon, Irene Bradvica, Winnie Swalm)

3) **Disclosures of Pecuniary Interest**

None.

4) **Approval of Agenda**

Motion to approve the 2023 CBBIA AGM agenda as presented/amended.

Moved by Chris Hawkswell / Seconded by Robin Bannerman Carried.

5) **Presentations & Delegations**

Presentation from the Chair – term recap, future challenges by Kirk Fretz

The year in a glance realized the new sign installation at Waterfront Park on the pavilion, as well as the Crystal Beach Iconic Sign at the Bay Beach entrance. The Bay Beach Iconic Sign was realized with the help of team Joan Christensen with the help of ACB who managed the funding component and Niacon who wrote and managed the tender process with a significant amount of help from Barb at Niacon and Raimondo and Associates. Large thanks to the BIA membership who contributed to the administrative costs, thank you very much!

Thank you to all the volunteers who contributed to a hugely successful Halloween Parade, as well as the summer weekends hosted by the merchants on Derby aka Derby Days. These types of events would not be as successful without the help of our volunteers.

Power in The Grove will be realized with the efforts of TOFE and the CBBIA budget for the 2024 season.

We look forward to formally welcoming the Beautification Committee onto the board with increased presence to continue to improve and enhance business and community exteriors.

We will procure a trailer for events (motion previously carried) which will assist with the transportation of event gear (rather than leveraging personal vehicles).

Mark the solar eclipse on April 8th, 2024, we are expected to witness a large audience.

We are moving forward with the 2024 car rally as well as the 2024 Paver Project

6) **Agenda Items**

Motion to approve the 2024 budget as amended.

Motion to increase the 2024 BIA levy by 6%.

Moved by Chris Hawkswell / Seconded by Kirk Fretz Carried

Motion to accept the amended 2024 BIA Budget as proposed.

Moved by Chris Hawkswell / Seconded by Robin Bannerman Carried

7)

Approval of Minutes

**Motion to approve CBBIA AGM Minutes from November 30th, 2022 as presented.
Moved by Kirk Fretz / Seconded by Robin Bannerman Carried**

Motion to approve the Regular Meeting Minutes from November 8th, 2023 as amended.

**Motion to correct Irene Bradvica's surname and email address. (ibradvica@cogeco.ca)
Moved by: Kirk Fretz / Seconded by Robin Bannerman Carried**

**Motion to accept regular meeting minutes of November 8th, 2023 as amended.
Moved by Kirk Fretz / Seconded by Regan Greatrix Carried**

8)

Next Meeting Date and Adjournment

Next CBBIA Regular Meeting scheduled Wednesday, January 10th 2024 @ 6pm, at the Crystal Ridge Branch of the Fort Erie Library. (Aiming for the 2nd Wednesday of every month for regular meetings)

Motion to adjourn at 6:30pm.

Moved by Kirk Fretz / Seconded by Chris Hawkswell Carried.

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
BIA Levies	(34,981)	(35,000)	(45,000)	(45,000)	(45,000)
Donations	(5,957)	0	(2,000)	(2,000)	(2,000)
Grants	0	(13,070)	(12,500)	(12,500)	(12,500)
User Fees	0	(3,400)	(3,400)	(3,400)	(3,400)
Miscellaneous other revenues	(11,863)	(35,445)	(61,600)	(61,600)	(61,600)
Total Revenue	(52,801)	(86,915)	(124,500)	(124,500)	(124,500)
Expenses					
Materials & Services	82,693	85,915	124,500	124,500	124,500
Total Expenses	82,693	85,915	124,500	124,500	124,500
NET BEFORE FINANCING AND TRANSFERS	(29,892)	1,000	0	0	0
FINANCING & TRANSFERS					
Reserve Transfers					
Transfers to Reserves	0	1,000	0	0	0
Total Reserve Transfers	0	1,000	0	0	0
NET FINANCING & TRANSFERS	0	1,000	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD					
General (surplus) deficit	(5,880)	0	0	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(5,880)	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(24,012)	0	0	0	0
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers to Reserves	0	1,000	0	0	0
Total Reserve Transfers	0	1,000	0	0	0
ACCRUAL BASIS SURPLUS/(DEFICIT)	(24,012)	1,000	0	0	0

RIDGEWAY BUSINESS
IMPROVEMENT AREA

Current Year Actuals	2023 Current Year Budget	2024 Budget Year	FORECAST	
			2nd Year	3rd Year

Revenues

Acct. #

CARRY FORWARD TO REDUCE TAXATIO	2	\$ 5,880.34	\$ -				
MUNICIPAL GRANTS	0364	\$ -	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	
GRANTS WASHROOM GRANT- NOTE 1	364						
Donations	0970	\$ 622.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Bia Levy	0193	\$ 34,981.00	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	
Other: Surplus from prior year							
Event Revenue: (list below)							
FARMERS MARKET	995	\$ 9,605.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	
EASTER		\$ -	\$ -				
SUMMER FESTIVAL	994	\$ 20,758.00	\$ 18,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
FALL FESTIVAL	994	\$ -	\$ 500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
CHRISTMAS ON THE RIDGE	993	\$ 2,040.11	\$ 1,945.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
FUND RAISING	996	\$ -	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
WREATH SALES	996	\$ 592.00		\$ 600.00	\$ 600.00	\$ 600.00	
LIGHT STANDARDS REMEMBRANCES	996	\$ 3,950.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
SPONSORSHIPS	989		\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	
PETTY CASH /BANK ACCOUNT		\$ 550.00	\$ -				
Total Revenue		\$ 78,978.45	\$ 86,345.00	\$ 124,500.00	\$ 124,500.00	\$ 124,500.00	

GRANT REQUIRED WASHROOMS

NOTE: MOVED DOLLARS TO FARMERS MARKET
\$10,000 INCREASE. AVERAGE OF \$83.00 PER BUSINESS

NOTE: MOVED DOLLARS FROM DONATIONS

NOTE: LIGHTS COST \$4750.20 OUT O BANK ACCOUNT
\$ 14,445.80

DEPOSIT 12-12-23

WAITING FOR \$2500 FROM WILLIAMS VENDOR
\$200 YEARLY FEE FOR LIGHT STANDARDS

Expenditures

Materials & Service	2190	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
CONTRACT SERVICES	2198	\$ 6,960.63	\$ 15,125.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
OTHER CONTRACTS- WATERING	2199	\$ 14,147.50	\$ 9,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	
Training & Development	3150						
UTILITIES-HYDRO	2890	\$ 322.72	\$ 250.00	\$ 350.00	\$ 350.00	\$ 350.00	
MARKET EXPENSES	2995	\$ 2,726.54	\$ 2,500.00				
SUNDRY	2999	\$ 91.58	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	
STREET SCAPING	3101	\$ 19,302.63	\$ 20,000.00	\$ 38,180.00	\$ 38,180.00	\$ 38,180.00	
Communications	3117		\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	
MEMBERSHIPS	3140	\$ 2,242.50	\$ 1,880.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	
SPECIAL EVENTS	3186	\$ 420.18	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	
POSTAGE	3210	\$ 185.20	\$ 50.00	\$ 200.00	\$ 200.00	\$ 200.00	
ADVERTISING	3250	\$ 2,937.22	\$ 7,000.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	
AUDITING & ACCOUNTING NOTE:2	3310	\$ 4,070.00	\$ 1,510.00	\$ 4,070.00	\$ 4,070.00	\$ 4,070.00	
Equipment Expenses	2294						
Meeting Expenses	2993						
FUNDRAISING	3422	\$ 32,830.00	\$ 2,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	
EASTER	3422		\$ 230.00				
SUMMER FESTIVAL	3422		\$ 18,500.00				
FALL FESTIVAL	3422		\$ 1,000.00				
SPIRIT OF CHRISTMAS	3422		\$ 6,000.00				
***PORTA POTTIES NOTE:3	3422						
***PORTA POTTIES	3422						
Transfer to RESERVE	5409		\$ 1,000.00				
Total Expenditures		\$ 86,236.70	\$ 86,345.00	\$ 124,500.00	\$ 124,500.00	\$ 124,500.00	

LIGHTS...BANNERS

BILL BOARDS

THREE MAIN EVENTS IN 2024

NET REVENUE/EXPENDITURE

OPENING RESERVE	920	\$ 46,000.00	\$ -				
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Minutes

Ridgeway Business Improvement Area
Board of Management Meeting
Annual General Meeting, January 3rd, 2024
Crystal Ridge Library Meeting Room

Attendees: Chuck Lord, Chair; Karin DiBiase, Secretary; Carol Lacivita, Treasurer; Christine Trombley; William Day, Joan Christensen, Councillor Town Of Fort Erie, Sarah Chevalier
Regrets: Robin Palumbo, Jenn Wilkinson, Vice Chair

1. **The meeting was called to order** at 5:32 pm
2. **Roll call**
3. **Welcome, Announcements and Addenda.** The Board Chair welcomed everyone and thanked the Board members for their hard work and accomplishments in 2023.
4. **Adoption of the Agenda:** Motion to accept: Karin DiBiase; Seconded by Joan Christensen –Motion accepted.
6. **Resolution to Adopt the Minutes from the November 23rd, 2022 AGM Meeting:** Motion to accept: Christine Trombley; Seconded by Carol Lacivita– Resolution carried.
7. **Resolution to Adopt the Audited 2022 Financial Statement:** Motion to accept: Christine Trombley; Seconded by Karin DiBiase– Resolution carried.
8. **Resolution that the proposed 2024 budget be accepted and approved, and that the Clerk of the Town of Fort Erie be informed of the 2024 proposed budget:** Motion to accept: Sarah Chevalier; Seconded by Christine Trombley – Resolution carried.
9. **Next Meeting for the AGM:** November 27th,2024.
10. **Meeting Adjourned at 6:32 pm.** Motion to adjourn by Sarah Chevalier, seconded by Chuck Lord.

Minutes prepared by:

Karin DiBiase,
Board Secretary, RBIA

Minutes approved by:

Chuck Lord,
Chair, RBIA

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
Donations	(900)	(2,000)	0	0	0
Grants	(9,792)	(9,792)	0	0	0
User Fees	(5,533)	0	0	0	0
Total Revenue	(16,225)	(11,792)	0	0	0
Expenses					
Wages & Benefits	151,520	140,551	146,071	150,454	154,968
Materials & Services	44,980	52,942	45,950	41,150	41,150
Grants	1,668,940	1,682,627	1,711,803	1,743,016	1,777,239
Total Expenses	1,865,440	1,876,120	1,903,824	1,934,620	1,973,357
NET BEFORE FINANCING AND TRANSFERS	(1,849,215)	(1,864,328)	(1,903,824)	(1,934,620)	(1,973,357)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Allocation of Gaming Revenues	(257,000)	(257,000)	(329,000)	(329,000)	(329,000)
Program Support Charges	121,814	121,814	149,683	167,524	183,366
Total Interdepartmental Transfers	(135,186)	(135,186)	(179,317)	(161,476)	(145,634)
Reserve Transfers					
Transfers from Development Charges Reserve	0	(20,000)	(20,000)	(20,000)	(20,000)
Total Reserve Transfers	0	(20,000)	(20,000)	(20,000)	(20,000)
NET FINANCING & TRANSFERS	(135,186)	(155,186)	(199,317)	(181,476)	(165,634)
(SURPLUS)/DEFICIT CARRYFORWARD					
General (surplus) deficit	(7,320)	0	0	0	0
Total (SURPLUS)/DEFICIT CARRYFORWARD	(7,320)	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(1,706,709)	(1,709,142)	(1,704,507)	(1,753,144)	(1,807,723)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Development Charges Reserve	0	(20,000)	(20,000)	(20,000)	(20,000)
Total Reserve Transfers	0	(20,000)	(20,000)	(20,000)	(20,000)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(1,706,709)	(1,729,142)	(1,724,507)	(1,773,144)	(1,827,723)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Grants	1,593,576	1,593,576	1,621,618	1,651,718	1,684,808
Total Expenses	1,593,576	1,593,576	1,621,618	1,651,718	1,684,808
NET BEFORE FINANCING AND TRANSFERS	(1,593,576)	(1,593,576)	(1,621,618)	(1,651,718)	(1,684,808)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Program Support Charges	41,400	41,400	45,920	53,265	61,630
Total Interdepartmental Transfers	41,400	41,400	45,920	53,265	61,630
Reserve Transfers					
Transfers from Development Charges Reserve	0	(20,000)	(20,000)	(20,000)	(20,000)
Total Reserve Transfers	0	(20,000)	(20,000)	(20,000)	(20,000)
NET FINANCING & TRANSFERS	41,400	21,400	25,920	33,265	41,630
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(1,634,976)	(1,614,976)	(1,647,538)	(1,684,983)	(1,726,438)
Reconciliation to Accrual Basis					
Reserve Transfers					
Transfers from Development Charges Reserve	0	(20,000)	(20,000)	(20,000)	(20,000)
Total Reserve Transfers	0	(20,000)	(20,000)	(20,000)	(20,000)
ACCRUAL BASIS SURPLUS/(DEFICIT)	(1,634,976)	(1,634,976)	(1,667,538)	(1,704,983)	(1,746,438)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Wages & Benefits	151,520	140,551	146,071	150,454	154,968
Materials & Services	713	2,650	2,650	2,650	2,650
Total Expenses	152,233	143,201	148,721	153,104	157,618
NET BEFORE FINANCING AND TRANSFERS	(152,233)	(143,201)	(148,721)	(153,104)	(157,618)
FINANCING & TRANSFERS					
Interdepartmental Transfers					
Allocation of Gaming Revenues	(257,000)	(257,000)	(329,000)	(329,000)	(329,000)
Program Support Charges	80,414	80,414	103,763	114,259	121,736
Total Interdepartmental Transfers	(176,586)	(176,586)	(225,237)	(214,741)	(207,264)
NET FINANCING & TRANSFERS	(176,586)	(176,586)	(225,237)	(214,741)	(207,264)
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	24,353	33,385	76,516	61,637	49,646
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	24,353	33,385	76,516	61,637	49,646

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Materials & Services	3,699	4,500	9,300	4,500	4,500
Total Expenses	3,699	4,500	9,300	4,500	4,500
NET BEFORE FINANCING AND TRANSFERS	(3,699)	(4,500)	(9,300)	(4,500)	(4,500)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(3,699)	(4,500)	(9,300)	(4,500)	(4,500)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(3,699)	(4,500)	(9,300)	(4,500)	(4,500)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Grants	21,761	35,448	36,582	37,195	37,828
Total Expenses	21,761	35,448	36,582	37,195	37,828
NET BEFORE FINANCING AND TRANSFERS	(21,761)	(35,448)	(36,582)	(37,195)	(37,828)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(21,761)	(35,448)	(36,582)	(37,195)	(37,828)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(21,761)	(35,448)	(36,582)	(37,195)	(37,828)

CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Materials & Services	1,522	4,000	4,000	4,000	4,000
Total Expenses	1,522	4,000	4,000	4,000	4,000
NET BEFORE FINANCING AND TRANSFERS	(1,522)	(4,000)	(4,000)	(4,000)	(4,000)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(1,522)	(4,000)	(4,000)	(4,000)	(4,000)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(1,522)	(4,000)	(4,000)	(4,000)	(4,000)



**Mayor's Youth Advisory Committee
Proposed 2024 Budget**

65200 Youth Programs

2993 Meeting Expenses	\$250
2999 Sundry/Misc.	\$600
3110 Transportation	\$400
3150 Training and Development	\$500
3250 Advertising and Promotions	\$900
3422 Events and Programs	\$1350
TOTAL	\$4000



Mayor's Youth Advisory Committee Meeting Minutes

Monday November 27th, 2023 at 4:30 pm
Town Hall – Conference Room 1.

1. Call to Order

The Chair called the meeting to order at 4:39 pm.

2. Roll Call

The Chair gave the roll call.

Present: Mackenzie Arts, Dario Costa, Grace Gismondi, Hailey Hudson, Nicholas Mete, Queen Ndibwami, King Ndibwami, Giulia Piazza, Adelaide Dy

Absent: Natalie Woehl, Sydney Steele, Laura Stephany Plata Torres, William McQuarrie, Miguel Angel Plata Torres, Biliqees Fayemi, Mojeed Fayemi, Teslim Fayemi, Tristan Jagiello

Staff: Wayne Redekop, Mayor, Cole Patton, Junior Communications Officer and Fran Vella, Adult Advisor

Guests:

3. Disclosure of Pecuniary Interest

None.

4. Adoption of the Agenda

That: The Agenda for November 27th, 2023 be adopted as presented.

Moved by: Hailey Hudson

Seconded by: Grace Gismondi

Carried

5. Adoption of Minutes

That: The Minutes for September, 2023 be adopted as presented.

Moved by: Nicholas Mete

Seconded by: Adelaide Dy

Carried

6. Correspondence

a.

7. Presentations and Delegations

- a. none

8. Mayor's Report

He discussed the strategic agenda, something high up on the list was the committee so he is wondering what our thoughts were on the plan. So our ideas or comments on some of these ideas could be passed through Fran, or someone else.

They are updating their tree by-law, putting in penalties for developers that disregard the rules. The importance of the trees and how they contribute to the ecosystem, how important they are to life.

Mackenzie commented on how she agreed with the pillars and how they coincide with her own views and ideas.

9. Business Arising From Minutes

- a. MYAC promotional items
 - i. Possibly quarter zips with embroidery for the MYAC group. Have put last names with their position on their arm.
- b. Pathstones
 - i. Advertising around schools
- c. Wall of fame
 - i. Tristan was not present so we were unable to attain any information
- d. Volunteering for the community Holiday events
 - i. Elf Christmas shopping event for children (Mackenzie)
 - ii. Hailey can contact the lions club and kinsmen about some Christmas events for volunteers
 - iii. Hailey will contact the optimist
- e. MYAC Social Media
 - i. Hailey was wondering what our goal was for the social media as there are many strands fundraising, advertising for events, awareness, mission statements, entertainment (poles games challenges), trends
 - ii. Possible platforms: TikTok, Instagram
 - iii. Main Mission for the Social Media page: Promoting events for youth and uplifting them.
 - iv. Made it more fun with trends to gain traction with the youth
 - v. We could repost these to our own stories to also get it out to more people

10. Sub-committee Reports

- a. Promotions Sub-committee (Adelaide, Dario, Sydney, Nicholas, and Hailey)
 - i. Discussed this previously above with the social media
- b. Event Sub-committee (Tristan, Mackenzie, King, Dario, Nicholas and Will)
 - i. Possibly work with the horticultural Center to work with youth on the environment. We could also pair up with them to promote some of their sales. Could also talk to schools with take action. Could include community service

- c. Media Sub-committee (Hailey)
- d. Agendas and Minutes Sub-committee (Mackenzie and Giulia)
- e. Workshops and Team Building Sub-committee (Queen, Giulia and Grace)
 - i. Possibly an event in January
 - ii. Could be skyzone
 - iii. Possibly an escape room? Too many people in the group so wed have to split up into groups. Still have to find a place
 - iv. Leaderships or workshops
- f. Attendance Sub-committee (Natalie)
- g. Meeting Preparation Sub-committee (Mackenzie)

11. New Business

1. December event ideas
 - a. Last year people submitted their own houses so maybe this year we have flyers and we leave flyers for houses that we find are creative and cool. The flyers would include information on how to submit your house for the event.
 - b. Darios mother thought of possibly next year a tree lighting ceremony at mathers arch. We can have people donating to cope there, and have the lakeshore do choir. Have tons of schools participate and any other citizens that want to attend. Include some hot chocolate (Dario will be heading this). Could become annually.
2. Ridgeway fall market booth (Saturdays 8AM)
 - a. Fort Erie film circuit does Monday movies. We could sponsor this and possibly sell hot chocolate there or just be there to say MYAC was there. Mackenzie will figure out the pricing and then she will let us know.
3. Sponsor a Monday Night at the Movies (Fort Erie Film Circuit)
4. Free Skate for Christmas
 - a. One over the holiday break
 - b. Possibly taking over a time the Friday before school? Or after Christmas sometime.
 - c. At the Leisureplex, Fran will look at he bookings for the Leisureplex
5. MYAC Teams
 - a. Really easy to join Mackenzie sent out invites for it so please join because it will be easier for all of us to connect.
6. Budget review and creation
 - a. **That:** The meeting budget for 2024 be approved as presented.
 Moved by: Grace Gismondi
 Seconded by: Nicholas Mete
Carried
7. Attendance Review
 - a. Ashley curated a spreadsheet on how many people have missed meetings
 - b. If someone does not attend 3 months in a row without the consent of the committee they will be let go and will be notified that they have been let go
 - c. Laura and Miguel will become vacated alongside Will who has previously been vacated
 - d. If you are unable to attend please let someone know as it only inconveniences the rest of us who plan on participating.
8. [Council's Strategic Plan](#)

- a. Look it over and possibly give the mayor your thoughts next meeting
 - b. Have them ready by next meeting
 - c. Assigning pillars to people to make comments and notes on them
 - d. Sustainable reliable access to local healthcare (Dario and Adelaide)
 - e. Quality life and well being (Mackenzie)
 - f. Sustainability (Hailey and Grace)
 - g. Prosperity and diversity (King and Queen)
 - h. Environmental (Nicholas)
 - i. Housing options (Giulia)
9. December Meeting Date change???
- a. **That:** The December meeting date will be changed from December 18 to December 11.
Moved by: King Ndibwami
Seconded by: Adeline Dy
Carried
10. Review of Meeting Expenses
- a. **That:** The meeting expenses be approved as presented.
Moved by: Mackenzie Arts
Seconded by: Queen Ndibwami
Carried

11. Next Meeting Date

December 11th, 2023. At 4:30pm.

12. Adjournment

That: The Mayor's Youth Advisory Committee adjourns at 5:31 pm.

Moved by: Nicholas Mete

Seconded by: King

Carried

Mackenzie Arts, Chair

Giulia Piazza, Secretary

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Revenue					
User Fees	(5,533)	0	0	0	0
Total Revenue	(5,533)	0	0	0	0
Expenses					
Materials & Services	26,364	30,000	30,000	30,000	30,000
Total Expenses	26,364	30,000	30,000	30,000	30,000
NET BEFORE FINANCING AND TRANSFERS	(20,831)	(30,000)	(30,000)	(30,000)	(30,000)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(20,831)	(30,000)	(30,000)	(30,000)	(30,000)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(20,831)	(30,000)	(30,000)	(30,000)	(30,000)

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Grants	24,750	24,750	24,750	25,250	25,750
Total Expenses	24,750	24,750	24,750	25,250	25,750
NET BEFORE FINANCING AND TRANSFERS	(24,750)	(24,750)	(24,750)	(25,250)	(25,750)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(24,750)	(24,750)	(24,750)	(25,250)	(25,750)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(24,750)	(24,750)	(24,750)	(25,250)	(25,750)

**FORT ERIE LIONS SENIOR CITIZENS COMPLEX INC.
265 HIGH STREET
FORT ERIE, ONTARIO
L2A 3R4**

November 22, 2023

The Corporation of the Town of Fort Erie
1 Municipal Centre Drive
Fort Erie, ON L2A 2S6

Attn: Jonathan Janzen, CPA, CA, Director, Corporate Services

Re: File No. 230101

Dear Mr. Janzen:

As requested by your letter dated October 11, 2023, enclosed please find our 2024 budget submission as follows:

1. Budget submission in a format similar to Appendix B in your budget policy.
Please note that we are requesting a 2024 operating grant from the Town of Fort Erie in the amount of \$24,750.00.
2. Minutes of the Board of Directors from January 10, 2023 to November 14, 2023.
Please note that the minutes of the November 14, 2023 meeting contain a resolution approving the 2024 budget and its submission to the Town of Fort Erie.

Audited financial statements for our year ended June 30, 2023 were submitted directly to you by Crawford, Smith & Swallow.

If you require any further information, please do not hesitate to contact the undersigned (Teresa M. Hall) by telephone at 905-871-7761 or by email at douglasheights@cogeco.net.

Best regards,



Teresa M. Hall, President

Encl.

FORT ERIE LIONS SENIOR CITIZENS COMPLEX INC.

CORPORATION OF THE TOWN OF FORT ERIE

OPERATING BUDGET AND FORECAST

	<u>2023</u> <u>PROJECTED</u>	<u>2023</u> <u>BUDGET</u>	<u>2024</u> <u>BUDGET</u>	<u>2025</u> <u>FORECAST</u>	<u>2026</u> <u>FORECAST</u>
<u>REVENUES</u>					
Operating Grant - Town of Fort Erie	24,750	24,750	24,750	25,250	25,750
Operating Grant - Province of Ontario	42,700	42,700	42,700	42,700	42,700
Special Grant - Province of Ontario	8,738	8,790	15,000	15,000	15,000
Lottery Fund	6,260	10,000	10,000	10,000	10,000
Rentals	7,700	8,500	8,000	8,000	8,000
Membership dues	7,200	6,000	7,500	8,000	8,500
HST rebate	5,268	8,000	6,000	6,000	6,000
Donations	200	750	750	750	750
Program service fees	100	375	375	375	375
Surplus from prior year	4,483	-	-	-	-
Transfer from Reserve Fund	164	22,675	23,675	26,425	27,675
Total Revenue	<u>107,563</u>	<u>132,540</u>	<u>138,750</u>	<u>142,500</u>	<u>144,750</u>
<u>EXPENDITURE</u>					
Administration	4,000	4,500	4,500	5,000	5,500
Special grant expenditure	8,738	8,790	15,000	15,000	15,000
Insurance	7,500	7,500	8,000	8,500	9,000
Kitchen supplies	1,325	3,500	3,000	3,000	3,000
Professional fees	5,500	5,500	5,750	6,000	6,250
Office staffing	12,000	10,000	12,500	13,000	13,500
Program expenses	1,000	2,500	2,500	3,000	3,000
Property maintenance	50,000	75,000	69,500	70,500	70,500
Utilities	17,500	15,250	18,000	18,500	19,000
Total Expenditure	<u>107,563</u>	<u>132,540</u>	<u>138,750</u>	<u>142,500</u>	<u>144,750</u>

Note

The Operating Grant request from the Town of Fort Erie for 2024 represents 20% of total budgeted expenditure for 2024, excluding Special Grant Expenditure, i.e. \$138,750 - \$15,000 = \$123,750 @ 20% = \$24,750.

Fort Erie Lions Senior Centre Complex
Board meeting Minutes
November 14, 2023

Meeting called to order at 10.10 am by Chair Terrie Hall

Does anyone have a conflict of interest. None
Is anyone aware of fraud, errors, or any other improprieties

Present: T Hall, M. Prince, J.Lea, A. Fast, V. Ebel, A. Mills, D. Muise P. Patterson

Absent: C. Beardwood

Annual Fiscal Report

Vera Ebel introduced Accountant Michelle Tran from Crawford, Smith and Swallow to present the qualified auditors report and explanation of our financial statements.

Motion to accept the Qualified Audit Report

A. Mills, 2nd M. Prince Carried

Motion to approve the minutes of the Board meeting on October 10, 2023.

V. Ebel 2nd P.Patterson Carried

Correspondence:

The Town of Fort Erie requested our budget for 2024. Submit by December 15, 2023.

Change to By Law 4 re: section 3.15. Directors of charities that operate in Ontario cannot receive honorariums. Only entitled to reasonable expenses incurred.

Change for presentation to AGM for approval.

3.15: Remuneration

The Directors shall serve as such without remuneration but shall be entitled to be paid their extraordinary expenses properly incurred by them in undertaking tasks designated by the Board of Directors.

Motion to adopt the change to By Law 4, section 3.15 at the AGM.

P. Patterson 2nd. A. Fast Carried

Treasurers Report:

Vera distributed and explained report for October. 2023.

GIC renewal 1 year @ 5%

Lawns & More contract \$180.00 per plough, \$205.00 per salt & shovel, \$270.00 per visit.

Motion to approve A. Fast 2nd M. Prince Carried

Motion to approve Treasurers report J. Lea 2nd A. Mills Carried

Reports:

New 2024 Memberships on sale.

Niagara Regional Health Inspection on November 08. We are in compliance.

First Aid Kit should be mounted on wall. Chewable Asprin will be kept in Office, and given to person in distress if instructed by 911 operator.

ECO FIRE came for Annual Inspection. Charged \$228.26 for visit.

Club 96: Requested to have Hospital & Sick Board. Due to Privacy Act, the Board decided a stipulation that that Sick member must give permission before name is put on list.

Christmas Dinner is on December 11th at Happy Jacks and then back to the Centre for Euchre and Christmas draws for members. It was discussed to give Denis a donation for extra work involved. Including tournaments and Christmas Euchre Night. 65 people attended Tournament. Club 96 now has 106 members.

Harmony Hill – Hear Canada Lunch was a huge success.

Old Business:

Blue Ribbon quote for new wallpaper in hallway. \$15,000.00 Will get another quote from Peter Kentie Painting.

Keybro quote for upgrading the camera system. To replace whole system, including Tax \$9200.00

Motion to approve: V. Ebel 2nd A. Fast Carried

Nayco will deliver the re-furbished dishwasher around November 14. Need 110 volt electrical outlet to be installed by Lesky.

New Business

Bingo permit received from Community Gaming. Budget allocation is \$20,000.00. Schedule starts on November 21, several volunteers have registered to cover the sessions. Shirts have been ordered from Canadian Landmark as per dress code.

The Senior Centre AGM will be held on November 16 during the Fort Erie Lions Regular meeting.

The Board puts forward the following for election at the AGM
Fort Erie Lions: Joyce Lea, Terrie Hall, Mark Prince, Carolyn Beardwood.
Vacancy (2 Lions)


Member at Large: Deb Muise, Anne Mills
Harmony Hill: Peggy Patterson. Club 96: Al Fast

Operating Budget/forecast for the Town of Fort Erie Corporate Services.
Fort Erie Lions Senior Citizens Complex Inc. 2024 Budget in the amount of \$138,750 be approved and submitted to the Town of Fort Erie with a request for a grant in the amount of \$24,750,


Motion to approve V. Ebel 2nd A. Mills

Motion to adjourn by 12:00 noon A. Fast 2nd M. Prince

Next meeting December 12, 2023



Debbie Muise
Secretary



Teresa M Hall
Chair

**CORPORATION OF THE TOWN OF FORT ERIE
2024 BUDGET REPORT**

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
Expenses					
Grants	28,853	28,853	28,853	28,853	28,853
Total Expenses	28,853	28,853	28,853	28,853	28,853
NET BEFORE FINANCING AND TRANSFERS	(28,853)	(28,853)	(28,853)	(28,853)	(28,853)
FINANCING & TRANSFERS					
NET FINANCING & TRANSFERS	0	0	0	0	0
(SURPLUS)/DEFICIT CARRYFORWARD	0	0	0	0	0
DEPARTMENT NET REVENUE /(EXPENDITURE)	(28,853)	(28,853)	(28,853)	(28,853)	(28,853)
Reconciliation to Accrual Basis					
ACCRUAL BASIS SURPLUS/(DEFICIT)	(28,853)	(28,853)	(28,853)	(28,853)	(28,853)

Beachcombers Senior Centre

237 Ridge Road, Box 176, Ridgeway, ON. L0S 1N0

905-894-6106



Dec 12, 2023

Nanette General
Director Corporate Services
The corporation of the Town of Fort Erie
1 Municipal Centre Drive
Fort Erie, Ontario
L2A2S6

This letter is to confirm that the 2024 budget was reviewed and accepted at the November 7th 2023 Board Meeting.

A handwritten signature in black ink, appearing to read 'Anne Marie Lodomez-Milleer'.

Anne Marie Lodomez-Milleer
President

SECTION EIGHT

SUPPLEMENTARY BUDGET



TOWN OF FORT ERIE

2024 PROPOSED BUDGET

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THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 1.1
Base or One-time	Base
Department Name	Corporate Services - Financial Services
Program Manager	Jonathan Janzen - Director, Corporate Services

Program Title and Description

Development Charges (DC) Exemptions

Annual funding to address non-statutory exemptions, including Industrial DC Grant (IDCG) program. Parameters to be reviewed and approved following January 29, 2024 meeting.

Budget Impact

Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-11290-5901	EDTS - Grants	\$600,000	\$600,000	\$600,000

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction etc. Include additional attachments if necessary.

The December 11, 2023 Report [CS-13-2023](#) was deferred to the January 29, 2024 to address DC exemptions and programs. The follow-up Report CS-13-01-2023 proposes the addition of an Industrial DC Grant (IDCG) program and discusses related impacts, including estimated annual funding requirements of \$600,000 for the grant. This includes the establishment of a new DC Exemption Reserve to facilitate collection of unused funding for future needs that may increase as phased-in rates increase. The IDCG program is external to the DC By-law and provides greater flexibility to the Town in managing desired eligibility and costs outside of the restrictive requirements of the DC Act.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 3.1
Base or One-time	Base
Department Name	Planning and Development Services - By-law
Program Manager	Keegan Gennings - Chief Building Official

Program Title and Description
<p><u>Junior Municipal Law Enforcement Officer (MLEO) [10/12 year]</u></p> <p>To investigate all incidents affecting Town By-laws, with particular emphasis on lot maintenance and parking enforcement, as well as any other complaint as received at the discretion of the unit manager.</p>

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-22000-1310/etc.	By-law - Wages & benefits	\$73,850	\$90,171	\$92,876
OG-22000-1311	By-law – Casual	(\$29,540)	N/a	N/a
OG-22000-3140	By-law - Memberships	\$200	\$200	\$200
OG-22000-3150	By-law - Training	\$1,090	\$1,333	\$1,373
OG-22000-2520	By-law - Uniforms	\$2,100	N/a	N/a
OG-11475-3230	Digital Services - Telephone	\$1,000	\$500	\$500
OG-11475-5411	Digital Services - Hardware	\$3,500	\$1,000	\$1,000
	Total	\$52,200	\$93,204	\$95,949

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.

In recent years the Town of Fort Erie has experienced significant development. The new development is not only increasing the population but with it a corresponding increase in expectations of enforcement provided from Town By-law staff.

The current staffing level stands at five total officers, consisting of one supervisor, three fulltime officers and one contract position, (which is set to expire June 2024). This position would fill the contract position, which has been with the Town for the past 20 months (May 2021). This level of staffing (five officers) has allowed Town By-law staff to maintain an acceptable level of customer service and reduce the number of outstanding calls from a previous high of over 600 open incidents that existed with four officers to the current 185 level.

A reduction back to four total officers would leave the By-law unit unable to respond to Town Council and community expectations in a timely manner, as well as rendering the option of proactive enforcement, impossible to address, nor could the unit respond to emerging trends in the community. This is due in large part to the consistent increase in reactive complaints being received. The requirements of By-law enforcement have / are increasing in a number of areas including:

1. In 2018 a total of 914 incidents were investigated by the By-law staff, this number has increased exponentially each year more than doubling to 2,067 incidents by the year 2022. The year 2023 is on track to exceed that number again.
2. Calls for service involving clear cutting and / or the destruction of trees continue to increase. Staff are in the process of rewriting the Tree By-law, which will amend the permit process to injure or destroy a tree. This will result in a significant enforcement / skill set expectations of the By-law unit.
3. In addition, there is an expectation of Town Council to proactively investigate unlicensed short-term rentals (STR). The current licensed STR level has been increased to 250 from 170; staff continue to respond to complaints of unlicensed STRs in the community, requiring investigation. The current land use study will impose additional enforcement expectations.
4. Further, Town By-law staff continue to receive calls that historically resulted in a response from the NRPS. Calls include vagrancy, homeless encampments, noise complaints, trespassing onto Town property etc. These calls require a response from the By-law unit.
5. Further still, the complexity of By-law investigations continues to increase with requirements imposed by Provincial Courts to meet legislative demands. A large project is set to begin in 2024 that will involve multiple sites with numerous inspections to meet compliance, this will further strain By-law staffing resources.
6. Finally, the 'contract' position, although beneficial, does not allow for the Town to attract and retain skilled Officers into this position. Full-time positions, in other jurisdictions, attract trained officers to apply for guaranteed positions.

The By-law unit has made a conscious effort in 2023 to work with the community to improve customer service, a philosophy of "educate first, enforcement last" to gain compliance. This has resulted in a significant reduction of Officer complaints in the community. The unit hopes to continue to work with the community to obtain compliance first - the current staffing level allows the ability to work with and educate as opposed to taking punitive action first.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 3.2
Base or One-time	Base
Department Name	Planning and Development Services (PDS)
Program Manager	Anamika Dilwaria – Director, PDS

Program Title and Description
<p><u>Executive Assistant (EA) to the Director of PDS [9/12 year]</u></p> <p>To support the Director of Planning and Development Services (PDS) including interactions on behalf of the Director with internal and external stakeholders, financial analysis, workflow coordination, research/write/prepare reports and correspondence. This position involves but is not limited to; intake of new planning applications, processing of fee payments, deposits, invoices, circulation mailouts and administrative support in order to assist the growth across all 3 PDS divisions (Planning, Building and By-law Enforcement). The EA position and aforementioned duties will provide the following benefits to the PDS department: increased efficiency and productivity, improved resource allocation, reduced overtime costs and data management which are further detailed below.</p>

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-24000-1310/etc.	Planning - Wages & Benefits	\$75,145	\$103,271	\$106,369
OG-24000-3150	Planning - Training	\$1,095	\$1,485	\$1,530
Total		\$76,240	\$104,756	\$107,899

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.

Across the most recent years, the PDS department has grown across all 3 divisions (Planning, Building & By-law Enforcement). Following the pandemic, PDS has seen a significant increase in the number of development applications received. In 2021, the Regional Municipality of Niagara released a report which summarized that the Town received the highest number of pre-consultation and planning applications when compared to the 11 other local municipalities. In 2021, the Niagara Region reported a total of 125 development applications from Fort Erie, followed by Niagara Falls (95 applications) and Welland (85 applications). This increase in application load coupled with new legislative requirements brought into force by Bill 109 and Bill 23 which have tightened timelines on planning applications has significantly increased workload on planning staff. Moreover, in relation to the Building Division and issued building permits, in 2021 a 36% increase in issued permits was noted, and 32% increase for 2022 when compared to the average number of building permits issued from 2016 to 2020 (inclusive). Lastly, departmental records also indicate an increase in new calls for service received by the By-law Enforcement Division with the number of calls quadrupling across the span of 10 years.

In referencing the data above, it should be noted that the increase in application load, issued permits and new calls for service in the PDS Department has attributed to an increased administrative strain on PDS staff. Further, growth across all three PDS divisions has also resulted in an increased work-load and responsibilities to the Director of PDS and divisional Managers. The Executive Assistant to the Director of PDS will provide additional administrative support to staff, the Director of PDS and Divisional Managers. A more detailed breakdown of efficiencies the EA position will provide is outlined below:

Increased Efficiency and Productivity:

- Enhanced productivity and efficiency by providing administrative support to planners and staff by way of mail circulations, deposits, invoice payments, release of securities and allowing planners/staff more time to focus on applications, files and projects and meet new legislative deadlines established by Bill 109 so that the Town doesn't incur penalties.
- Streamlined communication with the public and stakeholders which will reduce delays and bottlenecks in decision making.

Improved Resource Allocation:

- Efficiency scheduling meetings and organizing the Directors schedule reducing wasted executive time spent on administrative coordination.
- Organizing the schedule and meetings of the Director of PDS together with assisting in the distribution of workload to divisional managers will allow the Director to remove more administrative tasks from her responsibility to be able to better focus on higher level tasks.

Reduced Overtime Costs:

- Assistance reducing workloads in order to reduce overtime costs and delays in customer service.

Data Management:

- Proper data/file organization and management will reduce retrieval times and maximize productivity and customer service.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 3.3
Base or One-time	Base
Department Name	Planning and Development Services – Policy & Community Planning
Program Manager	Anamika Dilwaria - Director, PDS

Program Title and Description

Project Manager – Policy [7/12 yr]

This request is for a full-time Project Manager – Policy to support the Planning and Development Services (PDS) department and specifically the Policy Community Planning Division, to primarily administer secondary plan approvals, as well as other policy and community planning projects.

Budget Impact

Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-24200-1310/etc	Land Use Policy - Wages & Benefits	\$71,700	\$125,072	\$128,824
OG-24200-3150	Land Use Policy – Training	\$1,068	\$1,864	\$1,919
OG-11475-3230	Digital Services – Telephone	\$1,000	\$500	\$500
OG-11475-5411	Digital Services – Hardware	\$3,500	\$1,000	\$1,000
OG-11500-2610	Municipal Centre - Furniture	\$5,500	N/a	N/a
Total		\$82,768	\$128,436	\$132,243

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction etc. Include additional attachments if necessary.

This request is for a full-time Project Manager - Policy to support PDS and specifically the Policy and Community Planning Division. This position would primarily administer secondary plan approvals.

In 2022, the Province approved the new Niagara Official Plan which added over 400 hectares of

new employment land and 175 hectares of community lands to the Town's urban boundary. There are currently seven secondary plans which need to be completed for both lands that were already in the urban boundary and lands recently added through the Niagara Official Plan.

Under the Niagara Official Plan and Town Official Plan, secondary plans are required to be completed for these areas prior to development application approvals. As such, it is important to process these secondary plans in an efficient manner to ensure the availability of land for employment and housing growth.

The forecasted workload with the eight secondary plan areas in addition to other ongoing policy work is beyond the capacity of the one assigned staff person, being the Senior Community Planner. The Bridgeburg North Secondary Plan, which was initiated in 2022, has been delayed due to staffing issues in 2022 and 2023.

This position would be filled by a registered professional planner specializing in policy, preferably with experience in secondary planning. This position will support the Manager of Policy and Community Planning and the Senior Community Planner in the completion of the seven remaining secondary plans. A portion of the salary associated with this position will be offset by a proposed new secondary plan fee (\$40,000) added to the 2024 Town's Fee By-law schedule and which \$40,000 has already been included with revenues. See Appendix 1 of Report [CBC-02-2024](#) for further information.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 3.4
Base or One-time	Base
Department Name	Infrastructure Services
Program Manager	Sean Hutton - Manager, Parks and Facilities

Program Title and Description
<u>Community Coordinator [7/12 year]</u> This new position will liaise with various community groups to coordinate use of public facilities and to enhance public access to programs, services and opportunities within the community.

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-53000-APOVRH-1310	Park Maintenance - Wages & Benefits	\$53,444	\$94,368	\$97,199
OG-53000-APOVRH-3150	Park Maint - Training	\$ 769	\$1,357	\$1,398
OG-11475-3230	Digital Services - Telephone	\$1,000	\$500	\$500
OG-11475-3111	Digital Services - Software	\$500	\$500	\$500
OG-11475-5411	Digital Services - Hardware	\$2,500	\$1,000	\$1,000
OG-11500-2610	Municipal Centre - Furniture	\$2,000	N/a	N/a
Total		\$60,213	\$97,725	\$100,597

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
This position will work with community groups and program providers to coordinate and promote the delivery of community programs and opportunities. The coordinator will analyze demand and usage of public amenities and implementation of a plan to ensure public assets meet the needs of the community. The coordination of service delivery will optimize public access through engagement and promotion of opportunities and public services. Enhancements to public programs, such as park, arena and hall rentals, and access to cemetery services, will become more accessible through improved promotion and a coordinated delivery of services.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 3.5
Base or One-time	Base
Department Name	Infrastructure Services
Program Manager	Michelle Moore - Project Manager, Asset Management

Program Title and Description
<u>The Asset Management Analyst [8/12 year]</u> This position is responsible for providing technical and analytical support in the planning, implementation and enhancement of the Town of Fort Erie’s asset management and asset information management initiatives.

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-31000-1310/etc.	Engineering - Wages & Benefits	\$74,165	\$114,584	\$118,022
OG-31000-3150	Engineering - Training	\$1,230	\$1,670	\$1,720
OG-11475-3111	Digital Services - Software	\$650	\$650	\$650
OG-11475-5411	Digital Services - Hardware	\$2,500	\$1,000	\$1,000
OG-11500-2610	Municipal Centre - Furniture	\$3,000	N/a	N/a
Total		\$81,545	\$117,904	\$121,392

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
As recommended by the 2019 AMP and the Infrastructure Services Future Staffing Report No. IS-24-2022, this position is required for the maintenance and amalgamation of the required data as well as perform the required analyses on an ongoing basis. Industry standard (ISO 5500x Asset Management Standard) provides supporting documentation for the requirement of designated Asset Management staff to both support and successfully implement a robust AMP and respective supporting tools. An objective for this assignment is turnkey deliverables to ensure that new policy, strategies or processes are dynamic with changes in the Town, easy to modify and update, while staying useful and effective for a self-sufficient plan. This position will support Council and staff with the understanding that infrastructure planning and financial planning should be integrated to achieve effective asset management. “Alignment” is a

repeated requirement in the Ontario Regulation 588/17, as it is essential that infrastructure planning activities coordinate rather than segregate departments. This will also support building redundancy in asset management initiatives and assist with risk reduction for asset management resourcing for the various required initiatives. Another benefit of this position is the support of the asset data governance model that will assist with knowledge retention, change management and onboarding that will benefit the corporation.

THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	R52424 2024 Grader (Rent to Own)		
Department	Infrastructure Services		
Version	Budget	Year	2024

Description

PROJECT TITLE AND DESCRIPTION

2024 Fleet Purchase - Grader (Rent to Own Replacement)
 2024 - \$25,000 (Charges Development Reserve ID# 4.2.3)

NEED FOR PROJECT

The Roads Division rents a Volvo G740B Motor Grader with Forax Brush Cutter to grade stone roads and perform roadside brushing. The cost to rent this machinery annually is \$9,500+HST /month. After careful consideration and evaluating the performance and mechanics of this piece of equipment, we have determined that acquiring ownership aligns with our long-term goals and operational needs. While the rental agreement served its purpose, owning the grader will result in long-term cost savings compared to continuous rental payments.

In addition, Jade has agreed to apply 90% of the 2023 rental fees towards the purchase of this \$98,000 asset. Therefore the remaining cost to purchase this grader is only \$25,000. This will amount to a \$25,000 annual cost savings against the levy, as the current annual budget cost is \$50,000

The purchase of this rental vehicle has been identified in the 2024 Development Charges Study 4.2.3 as an Roads Replacement of rental and an addition to the Town's Fleet complement.

The cost estimate of the new asset includes attachments and outfitting of this vehicle.

Budget

	Prior Yrs.	2024	2025	2026	2027	2028	2029	Total
Expenditures								
Equipment								
3162 Equipment Acquisitions		25,000						25,000
		25,000						25,000
Expenditures Total		25,000						25,000
Funding								
Development Charges								
0884 Transfer from Development Charges		25,000						25,000
		25,000						25,000
Funding Total		25,000						25,000

THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	R52424 2024 Grader (Rent to Own)		
Department	Infrastructure Services		
Version	Budget	Year	2024

Operating Impact							
	Total	2024	2025	2026	2027	2028	2029
Materials & Supplies	6,000	2,000	2,000	2,000			
Vehicles & Equipment Rentals	(150,000)	(50,000)	(50,000)	(50,000)			
Total	(144,000)	(48,000)	(48,000)	(48,000)			

Attributes		
Attribute	Value	Comment
Department	Infrastructure Services	
Service/Program	FLEET	
Location	Fleet Capital	
Ward	Not ward specific	
Strategic Plan Priority #1	3.0 Sustainable and Managed Growth	
Strategic Plan Priority #2	0.0	
Asset Expenditure Type	New Asset	
Rehab/replaced Asset ID		
Replaced asset Instal. Date	19-Jan-2024	
Project Est. Completion Date	19-Mar-2024	
Master Plan	2024 Development Charges Study DRAFT	
Preliminary Capital	General Approval	

THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	R52424 2024 Grader (Rent to Own)		
Department	Infrastructure Services		
Version	Budget	Year	2024

Gallery

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THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	VSTW24 Temporary Washroom Village Square		
Department	Parks Maintenance		
Version	Budget	Year	2024

Description

PROJECT TITLE AND DESCRIPTION

Temporary Washroom Village Square

Construction of a temporary, barrier free washroom for Ridgeway Village Square Park.

2024 - \$37,000 Construction (Facilities Maintenance Reserve)

NEED FOR PROJECT

Community events and public use of the Ridgeway Village Square has increase steadily since construction was completed 10 years ago. Portable toilets have been offered seasonally, but an accessible unit placed on site will improve access for all patrons. The temporary, seasonal facility will be designed such that it may be relocated to another Town site in future years. The unit will require the construction of a ramp to ensure the facility is barrier free. The self contained until will require weekly servicing by a contractor to remove waste water and replenish fresh water stored in the reserve tanks. Additionally, regular cleaning and maintenance by Town staff will be added to the schedule to improve customer service from the weekly cleaning currently provided in portable units.

Budget

	Prior Yrs.	2024	2025	2026	2027	2028	2029	Total
Expenditures								
Construction								
2196 Construction Contracts		37,000						37,000
		37,000						37,000
Expenditures Total		37,000						37,000
Funding								
Reserve Funds								
0920 Contributions from Reserves		37,000						37,000
		37,000						37,000
Funding Total		37,000						37,000

THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	VSTW24 Temporary Washroom Village Square		
Department	Parks Maintenance		
Version	Budget	Year	2024

Operating Impact							
	Total	2024	2025	2026	2027	2028	2029
Casual Wages	12,000	2,000	2,000	2,000	2,000	2,000	2,000
Contract Services	14,400	2,400	2,400	2,400	2,400	2,400	2,400
Amortization - Machinery & Equipment	11,100	1,850	1,850	1,850	1,850	1,850	1,850
Total	37,500	6,250	6,250	6,250	6,250	6,250	6,250

Attributes		
Attribute	Value	Comment
Department	Parks Maintenance	
Service/Program	BUILDING ENVELOPE	
Location	Facilities Current	
Ward	Ward 4	
Strategic Plan Priority #1	4.0 Economic Prosperity and Diversification	
Strategic Plan Priority #2	4.4 Support Tourism and Cultural events through continued	
Asset Expenditure Type	Growth Related Asset	
Rehab/replaced Asset ID		
Replaced asset Instal. Date		
Project Est. Completion Date	1-May-2024	
Master Plan	BLANK	
Preliminary Capital	General Approval	

THE CORPORATION OF THE TOWN OF FORT ERIE

Capital Projects

Project	VSTW24 Temporary Washroom Village Square		
Department	Parks Maintenance		
Version	Budget	Year	2024

Gallery

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THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.1
Base or One-time	One-time
Department Name	Planning and Development Services (PDS) – Community Planning
Program Manager	Anamika Dilwaria - Director, PDS

Program Title and Description
<u>Affordable Housing Community Improvement Plan (CIP)</u> To retain a consultant to create an Affordable Housing Community Improvement Plan to create incentives for the construction of affordable and attainable housing in the Town.

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-24200-3350	Land Use Policy – Consultants	\$75,000	N/a	N/a
OG-24200-0920	Affordable Housing CIP Reserve Funding	(\$75,000)	N/a	N/a

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
<p>A CIP is a tool that allows a municipality to direct funds and implement policy initiatives toward a specifically defined project area. CIPs are intended to encourage rehabilitation initiatives and/or stimulate development. Once implemented, the plan allows municipalities to provide tax assistance, grants or loans to assist in the rehabilitation of lands and/or buildings within the defined Community Improvement Project Area and subject to the requirements of the respective CIP.</p> <p>The focus of this project, is to retain a consultant to create an Affordable Housing CIP with a focus on providing financial incentives for affordable housing projects. This project would include:</p> <ol style="list-style-type: none"> 1. Define affordable housing needs based on household incomes and define "affordable housing" for the purposes of the CIP and its proposed programs; 2. Establish CIP objectives to address provision of affordable housing and other building objectives; 3. Develop incentives and/or programs to support the development of affordable housing; 4. Incorporate Regional and other government funding and grant opportunities; 5. Identify Town lands which may have potential to accommodate affordable housing projects; and 6. Identify monitoring measures to assist with future housing monitoring reports and to identify successes of the CIP. <p>The Town currently has a reserve in place to fund the Affordable Housing CIP program once established.</p>

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.2
Base or One-time	One-Time
Department Name	Infrastructure Services
Program Manager	Sean Hutton – Manager, Parks and Facilities

Program Title and Description

Development of a Parks Division Operational Plan

The 2024 Parks and Open Space capital budget and 10-year forecast identifies a large number of new parks scheduled to be developed within a short timeframe. Current staffing and resources will need to be assessed and a plan developed to determine future requirements as new sites become operational.

Budget Impact

Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-53000-APOVRH-2193	Active Parks Maint – Studies	\$50,000	N/a	N/a
OG-53000-APOVRH-0920	GLRS Reserve Funding	(\$50,000)	N/a	N/a

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.

The Parks division current operates a portfolio which consists of 30 park sites throughout Fort Erie. The 10-year capital forecast identifies 24 new parks sites being developed within the next 10 years. The forecast identifies over \$26 million in new park site assets to be constructed and assumed in a relatively short period of time.

Operating impacts for each site address immediate needs for individual sites, however, larger operational restrictions are not addressed through these impacts. Future limitations in supervisory, technical positions and equipment will need to be to be assessed in order to maintain a desired level of service throughout all of the Fort Erie parks. The Town currently has only one Horticulturalist, one arborist and one garbage truck. These are examples of key limitations within the current complement or resources that limit our ability to provide quality recreational spaces.

A consultant will analyze current staffing and resources, assess the new park acquisition forecast, identify levels of service and develop a plan to address future park assumptions.

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.3
Base or One-time	One-time
Department Name	Infrastructure Services
Program Manager	Jordan Frost - Manager, Engineering

Program Title and Description
<p><u>Shoreline Protection Master Plan</u></p> <p>Development of a comprehensive Shoreline Protection Master Plan reviewing the issues and opportunities, existing conditions, alternative solutions, and funding strategies for the management of the Town’s shoreline along Lake Erie.</p>

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-31000-2193	Engineering - Studies	\$250,000	N/a	N/a
OG-31000-0920	GLRS Reserve Funding	(\$250,000)	N/a	N/a

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
<p>This program is for the development of a comprehensive Shoreline Protection Master Plan (SPMP) reviewing the issues and opportunities, existing conditions, alternative solutions, and funding strategies (Federal, Provincial, Municipal, and Private) for the management of the Town’s shoreline along Lake Erie. The SPMP will serve as the guiding document for the implementation of future individual project Municipal Class Environmental Assessments (MCEAs) and capital (detailed design and construction) projects addressing the remediation requirements resulting from natural events (flooding and erosion) experienced along the shoreline.</p> <p>Through this program, a sustainable approach to managing the risks experienced due to climate change and more frequent severe weather events will be developed. The need for the SPMP was identified as a result of recent damages experienced along Point Abino Road South, Waverly Beach Trail, and anecdotally through property owner enquiries.</p>

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.4
Base or One-time	One-time
Department Name	Planning and Development Services
Program Manager	Mark Iamarino - Manager, Development Approvals

Program Title and Description
<u>Planning User Fee Review</u>
Retain a consultant to review current application review processes and propose new user fees that accurately reflect current processes and recovery costs (staff time).

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OG-24000-2193	Planning – Studies	\$60,000	N/a	N/a
OG-24000-0920	GLRS Reserve Funding	(\$60,000)	N/a	N/a

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.

Over last few years, the Planning department has seen a significant increase in the number of development applications in 2021, the Regional Municipality of Niagara released a report which summarized that the Town of Fort Erie received the highest number of pre-consultation and planning applications when compared to the 11 other local municipalities. Further, when compared to the 11 other regional municipalities, the Town of Fort Erie is amongst the lowest for planning application fees. With this significant increase in submitted development applications comes an increase in the amount of staff support and time allocation to process and review the applications. Moreover, in 2022, Bill 23-More Homes Build Faster Act came into affect which imposed financial implications for municipalities if application processing deadlines are not met for certain development applications. Although the Town of Fort Erie has been able to meet all deadlines to this point, there is a possibility that reimbursement of a portion of a planning application fee may be incurred in the future if deadlines cannot be met. With all this being said, staff are seeking approval to retain a consultant to review current application review processes and propose new user fees that accurately reflect current processes and recovery costs (staff time). A summary of the efficiencies gained is broken down below:

- Update user fees to accurately reflect current application processing costs and cost recovery
- Increase revenue
- Enhanced services

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.5
Base or One-time	One-time*
Department Name	Infrastructure Services - Engineering
Program Manager	Jordan Frost - Manager, Engineering

Program Title and Description
<u>Traffic Calming Assessments</u> Retain a qualified engineering consultant to complete traffic calming assessments in response to growing demand through requests received by the Traffic Calming Committee (TCC).

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OJ-31000-TRANST-2193	Engineering - Studies	\$100,000	\$75,000	\$50,000
OJ-31000-TRANST-0920	GLRS Reserve funding	(\$100,000)	(\$75,000)	(\$50,000)

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
<p>Since the adoption of the Neighbourhood Traffic Calming Policy through a by-law, traffic calming requests have been received by the Traffic Calming Committee (TCC) in abundance. As these requests are screened, the list of requests requiring further studying continues to grow. A supplemental budget request for the 2024 operating budget is requested to retain a qualified engineering consultant to complete traffic calming assessments in response to the growing demand. In subsequent budget years, it is anticipated that staff will start to undertake the traffic calming assessments internally thereby reducing the budget required for external consultants. Further, the purchase of new traffic calming devices and hardware used in the assessments will be funded through this operating project (i.e., automatic traffic recording (ATR) data collectors).</p> <p>* The request expects 3-year impacts that will not become base budget.</p>

THE CORPORATION OF THE TOWN OF FORT ERIE

Supplementary Budget Request

Budget year	2024 4.6
Base or One-time	One-time
Department Name	Infrastructure Services – Engineering
Program Manager	Jordan Frost - Manager, Engineering

Program Title and Description
<u>Urban Stormwater Drainage Master Plan</u> Development of an Urban Area Stormwater Drainage Master Plan assessing the stormwater catchment areas and storm sewer network within the urban boundary and plan for the state of good repair and future growth.

Budget Impact				
Account Number	Account Name	Budget Year	Second Year Forecast	Third Year Forecast
OJ-34075-USTMPL-2195	Storm Sewer Engineering - Contracts	\$250,000	N/a	N/a
OJ-34075-USTMPL-0920	GLRS Reserve funding	(\$250,000)	N/a	N/a

Program Benefit. Identify value added such as efficiencies gained, cost savings, public benefit, risk reduction. Include additional attachments if necessary.
In subsequent budget years, staff indicated the need to update the Town’s Stormwater Master Plan, a document last updated in the 1990’s. Given the recently completed Rural Area Ditching Master Plan, the need for focus on a Town-wide Master Plan is no longer required. This supplemental budget request is for a one-time operating project to undertake the Urban Area Stormwater Drainage Master Plan assessing the stormwater catchment areas and storm sewer network within the urban boundary and plan for the state of good repair and future growth. This study further includes the Erie Beach Area Storm Drainage Assessment focusing on drainage and flooding concerns specifically in the Erie Beach Area. Pending the approval and adoption of the Urban Area Stormwater Drainage Master Plan, an update is anticipated to be undertaken every five years which would be added to the operating budget. This document would further support the Town’s CLI-ECA for Stormwater as a guiding document.

**SECTION TEN
RESERVE FUNDS
(Levy Budget)**



**TOWN OF FORT ERIE
2024 PROPOSED BUDGET**

**The Corporation of the Town of Fort Erie
2024 Capital Forecast
Reserve Fund Projection**

	Projected Opening Balance 2024	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 2024 Capital Program	Interest Income	Projected Closing Balance 2024
Capital Reserve Funds										
Office Furniture and Equipment	\$ 295,416	\$ 35,600	\$ 2,310					\$ -	\$ 13,832	\$ 347,158
IT Equipment	\$ 724,993	\$ 303,487	\$ 19,730		\$ (23,000)		\$ 8,000	\$ (235,750)	\$ 33,494	\$ 830,954
Fire Equipment Replacement	\$ 1,891,494	\$ 551,653	\$ 35,860	\$ 396,349				\$ (650,000)	\$ 90,571	\$ 2,315,927
Facilities Maintenance	\$ 2,037,597	\$ 962,440	\$ 62,560				\$ 80,260	\$ (1,212,000)	\$ 87,306	\$ 2,018,163
Museum	\$ 267,265	\$ 18,225	\$ 1,180	\$ (58,000)				\$ -	\$ 10,911	\$ 239,580
Fleet Equipment Replacement	\$ 1,353,120	\$ 447,639	\$ 29,100				\$ 69,933	\$ (407,000)	\$ 62,610	\$ 1,555,402
Ice Resurfacer Replacement	\$ 104,377	\$ 19,380	\$ -		\$ -			\$ (95,000)	\$ 2,929	\$ 31,686
Storm Refurbishing	\$ 1,299,384	\$ 1,476,731	\$ 95,990	\$ -	\$ 250,000		\$ 23,291	\$ (3,081,300)	\$ 29,997	\$ 94,093
Municipal Drain	\$ 946,565	\$ 231,510	\$ 15,050	\$ (103,575)				\$ (872,000)	\$ 25,611	\$ 243,160
Road Refurbishing	\$ (695,756)	\$ 3,752,604	\$ 243,920	\$ (107,100)			\$ 30,217	\$ (1,951,150)	\$ 12,694	\$ 1,285,429
Bridges & Culverts Refurbishing	\$ 538,768	\$ 540,150	\$ 35,110	\$ -				\$ (569,000)	\$ 23,844	\$ 568,871
Major Capital Expenditure	\$ 3,292,540	\$ -	\$ -					\$ -	\$ 144,872	\$ 3,437,411
Industrial Land Development	\$ 1,267,482	\$ 200,000	\$ -					\$ -	\$ 60,169	\$ 1,527,651
Parking	\$ 818,082	\$ 117,600	\$ -					\$ (495,000)	\$ 27,693	\$ 468,375
Dedicated Water Meter Replacement	\$ 898,559	\$ 463,000	\$ 30,100					\$ (150,000)	\$ 47,085	\$ 1,288,743
Water Refurbishing	\$ 3,896,856	\$ 1,997,698	\$ 129,850				\$ 3,333	\$ (605,518)	\$ 205,020	\$ 5,627,239
Sanitary Sewer Refurbishing	\$ 4,599,340	\$ 1,969,338	\$ 128,010					\$ (1,840,680)	\$ 208,018	\$ 5,064,026
Wayfinding Implementation	\$ 89,526	\$ 34,010	\$ 2,210	\$ (24,000)				\$ -	\$ 4,208	\$ 105,954
Waterfront & Tourism Development	\$ 19,804	\$ -	\$ -					\$ -	\$ 871	\$ 20,676
Cemetery Improvements	\$ 9,290	\$ 32,536	\$ 2,110				\$ 1,250	\$ (25,000)	\$ 648	\$ 20,835
Major Capital - Garrison Village	\$ 338,328	\$ -	\$ -					\$ -	\$ 14,886	\$ 353,215
	\$ 23,993,030	\$ 13,153,601	\$ 833,090	\$ 103,674	\$ 227,000	\$ -	\$ 216,284	\$ (12,189,398)	\$ 1,107,267	\$ 27,444,548
Operating Reserve Funds										
General Levy Rate Stabilization	\$ 2,035,366	\$ 552,440		\$ (696,941)	\$ (250,000)			\$ -	\$ 80,877	\$ 1,721,742
Sewer Rate Stabilization	\$ 1,607,896	\$ 50,000		\$ (387,850)			\$ 218,160		\$ 68,114	\$ 1,556,320
Water Rate Stabilization	\$ 1,586,080	\$ -		\$ (313,850)					\$ 62,883	\$ 1,335,113
Self Insurance	\$ 1,580,793	\$ -		\$ (15,000)					\$ 69,225	\$ 1,635,018
Emergency Management	\$ 2,330,574	\$ -		\$ (92,500)					\$ 100,510	\$ 2,338,585
Municipal Elections	\$ 57,116	\$ 58,250							\$ 3,795	\$ 119,161
South Niagara Hospital	\$ 3,022,495	\$ -		\$ (1,000,000)					\$ 110,990	\$ 2,133,485
CIP Financial Incentives	\$ 670,341	\$ -							\$ 29,495	\$ 699,836
Affordable Housing CIP Incentives	\$ 514,629	\$ 250,000		\$ (75,000)					\$ 26,494	\$ 716,123
Heritage	\$ 52,055	\$ -							\$ 2,290	\$ 54,346
Museum Memorial	\$ 576,219	\$ -		\$ (15,000)					\$ 25,024	\$ 586,243
Building Permit Surplus	\$ 1,345,575	\$ -						\$ -	\$ 59,205	\$ 1,404,780
Community Health & Wellness	\$ 366,769	\$ 50,000		\$ (20,000)					\$ 16,798	\$ 413,567
Climate Change	\$ 79,966	\$ -							\$ 3,519	\$ 83,485
Ridgeway BIA	\$ 46,389	\$ -							\$ 2,041	\$ 48,430
Bridgeburg BIA	\$ 51,747	\$ -							\$ 2,277	\$ 54,023
	\$ 15,924,011	\$ 960,690		\$ (2,616,141)	\$ (250,000)	\$ -	\$ 218,160	\$ -	\$ 663,536	14,900,256
Deferred Revenue										
Canada Community-Building Fund	\$ 957,069	\$ -				\$ 1,034,411		\$ (1,928,611)	\$ 22,439	\$ 85,308
Parkland	\$ 3,950,311	\$ 790,552	\$ 51,390		\$ -	\$ 661,000	\$ 22,417	\$ (1,542,971)	\$ 173,426	\$ 4,106,126
Community Benefits Charges	\$ -	\$ -				\$ 190,000			\$ 4,180	\$ 194,180
Development Charges	\$ 18,489,142	\$ -		\$ (425,000)		\$ 6,600,000	\$ (271,807)	\$ (8,580,499)	\$ 754,622	\$ 16,566,458
	\$ 23,396,523	\$ 790,552	\$ 51,390	\$ (425,000)	\$ -	\$ 8,485,411	\$ (249,390)	\$ (12,052,081)	\$ 954,666	\$ 20,952,072
Total Projection	\$ 63,313,564	\$ 14,904,843	\$ 884,480	\$ (2,937,467)	\$ (23,000)	\$ 8,485,411	\$ 185,054	\$ (24,241,479)	\$ 2,725,469	\$ 63,296,875

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

	Projected Opening Balance 2025	Contribution from Op Budget Prior	Contribution (to)/from Op Budget one-time	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2025 Capital Program	Projected Closing Balance 2025
<u>Capital Reserve Funds</u>							
Office Furniture and Equipment	\$ 347,158	\$ 37,910				\$ (58,000)	\$ 327,068
IT Equipment	\$ 830,954	\$ 305,217				\$ (94,150)	\$ 1,042,021
Fire Equipment Replacement	\$ 2,315,927	\$ 587,513				\$ (165,000)	\$ 2,738,440
Facilities Maintenance	\$ 2,018,163	\$ 1,105,260				\$ (855,000)	\$ 2,268,423
Museum	\$ 239,580	\$ 19,405	\$ -			\$ -	\$ 258,985
Fleet Equipment Replacement	\$ 1,555,402	\$ 546,672				\$ -	\$ 2,102,074
Ice Resurfacers Replacement	\$ 31,686	\$ 19,380				\$ -	\$ 51,066
Storm Refurbishing	\$ 94,093	\$ 1,596,012				\$ (1,273,915)	\$ 416,190
Municipal Drain	\$ 243,160	\$ 246,560	\$ (160,000)			\$ -	\$ 329,720
Road Refurbishing	\$ 1,285,429	\$ 4,026,741	\$ (37,500)			\$ (2,352,590)	\$ 2,922,080
Bridges & Culverts Refurbishing	\$ 568,871	\$ 575,260	\$ (100,000)			\$ (662,500)	\$ 381,631
Major Capital Expenditure	\$ 3,437,411	\$ -				\$ -	\$ 3,437,411
Industrial Land Development	\$ 1,527,651	\$ 200,000				\$ -	\$ 1,727,651
Parking	\$ 468,375	\$ 117,600				\$ (305,000)	\$ 280,975
Dedicated Water Meter Replacement	\$ 1,288,743	\$ 493,100				\$ (900,000)	\$ 881,843
Water Refurbishing	\$ 5,627,239	\$ 2,130,881	\$ (15,000)			\$ (3,453,250)	\$ 4,289,870
Sanitary Sewer Refurbishing	\$ 5,064,026	\$ 2,097,348	\$ (15,000)			\$ (3,104,120)	\$ 4,042,254
Wayfinding Implementation	\$ 105,954	\$ 36,220	\$ (24,000)			\$ -	\$ 118,174
Waterfront & Tourism Development	\$ 20,676	\$ -				\$ -	\$ 20,676
Cemetery Improvements	\$ 20,835	\$ 35,896				\$ (35,000)	\$ 21,731
Major Capital - Garrison Village	\$ 353,215	\$ -				\$ -	\$ 353,215
	\$ 27,444,548	\$ 14,176,975	\$ (351,500)	\$ -	\$ -	\$ (13,258,525)	\$ 28,011,498
<u>Operating Reserve Funds</u>							
General Levy Rate Stabilization	\$ 1,721,742	\$ 469,600	\$ (579,600)				\$ 1,611,742
Sewer Rate Stabilization	\$ 1,556,320	\$ 50,000	\$ (89,000)		\$ 700,000		\$ 2,217,320
Water Rate Stabilization	\$ 1,335,113	\$ -	\$ (65,000)				\$ 1,270,113
Self Insurance	\$ 1,635,018	\$ -					\$ 1,635,018
Emergency Management	\$ 2,338,585	\$ -					\$ 2,338,585
Municipal Elections	\$ 119,161	\$ 58,250					\$ 177,411
South Niagara Hospital	\$ 2,133,485	\$ -					\$ 2,133,485
CIP Financial Incentives	\$ 699,836	\$ -					\$ 699,836
Affordable Housing CIP Incentives	\$ 716,123	\$ 250,000					\$ 966,123
Heritage	\$ 54,346	\$ -					\$ 54,346
Museum Memorial	\$ 586,243	\$ -	\$ (15,000)				\$ 571,243
Building Permit Surplus	\$ 1,404,780	\$ -				\$ -	\$ 1,404,780
Community Health & Wellness	\$ 413,567	\$ 50,000	\$ (20,000)				\$ 443,567
Climate Change	\$ 83,485	\$ -					\$ 83,485
Ridgeway BIA	\$ 48,430	\$ -	\$ -				\$ 48,430
Bridgeburg BIA	\$ 54,023	\$ -					\$ 54,023
	\$ 14,900,256	\$ 877,850	\$ (768,600)	\$ -	\$ 700,000	\$ -	15,709,506
<u>Deferred Revenue</u>							
Canada Community-Building Fund	\$ 85,308	\$ -		\$ 1,077,512		\$ (1,000,000)	\$ 162,820
Parkland	\$ 4,106,126	\$ 864,359		\$ 755,000		\$ (1,685,261)	\$ 4,040,224
Community Benefits Charges	\$ 194,180	\$ -		\$ 50,000			\$ 244,180
Development Charges	\$ 16,566,458	\$ -	\$ -	\$ 8,200,000	\$ (264,518)	\$ (5,594,263)	\$ 18,907,677
	\$ 20,952,072	\$ 864,359	\$ -	\$ 10,082,512	\$ (264,518)	\$ (8,279,524)	\$ 23,354,900
Total Projection	\$ 63,296,875	\$ 15,919,184	\$ (1,120,100)	\$ 10,082,512	\$ 435,482	\$ (21,538,049)	\$ 67,075,904

**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	Contribution from Op Budget LT Strat Cap	Grants, Gas Tax & Developer Revenues	Other Adjustments (e.g., amort)	Transfer to 2026 Capital Program	Projected Closing Balance 2026
<u>Capital Reserve Funds</u>								
Office Furniture and Equipment	\$ 327,068	\$ 37,910					\$ -	\$ 364,978
IT Equipment	\$ 1,042,021	\$ 305,217					\$ (389,975)	\$ 957,263
Fire Equipment Replacement	\$ 2,738,440	\$ 587,513					\$ (905,000)	\$ 2,420,953
Facilities Maintenance	\$ 2,268,423	\$ 1,105,260					\$ (1,370,000)	\$ 2,003,683
Museum	\$ 258,985	\$ 19,405					\$ -	\$ 278,390
Fleet Equipment Replacement	\$ 2,102,074	\$ 546,672					\$ (700,000)	\$ 1,948,746
Ice Resurfacer Replacement	\$ 51,066	\$ 19,380					\$ -	\$ 70,446
Storm Refurbishing	\$ 416,190	\$ 1,596,012					\$ (1,022,073)	\$ 990,129
Municipal Drain	\$ 329,720	\$ 246,560	\$ (10,000)				\$ -	\$ 566,280
Road Refurbishing	\$ 2,922,080	\$ 4,026,741	\$ (70,000)				\$ (4,217,159)	\$ 2,661,662
Bridges & Culverts Refurbishing	\$ 381,631	\$ 575,260					\$ (205,000)	\$ 751,891
Major Capital Expenditure	\$ 3,437,411	\$ -					\$ -	\$ 3,437,411
Industrial Land Development	\$ 1,727,651	\$ 200,000					\$ -	\$ 1,927,651
Parking	\$ 280,975	\$ 122,600					\$ -	\$ 403,575
Dedicated Water Meter Replacement	\$ 881,843	\$ 493,100					\$ -	\$ 1,374,943
Water Refurbishing	\$ 4,289,870	\$ 2,130,881		\$ 63,076			\$ (2,481,000)	\$ 4,002,827
Sanitary Sewer Refurbishing	\$ 4,042,254	\$ 2,097,348					\$ (2,428,082)	\$ 3,711,520
Wayfinding Implementation	\$ 118,174	\$ 36,220	\$ (24,000)				\$ -	\$ 130,394
Waterfront & Tourism Development	\$ 20,676	\$ -					\$ -	\$ 20,676
Cemetery Improvements	\$ 21,731	\$ 35,896					\$ -	\$ 57,627
Major Capital - Garrison Village	\$ 353,215	\$ -					\$ -	\$ 353,215
	\$ 28,011,498	\$ 14,181,975	\$ (104,000)	\$ 63,076	\$ -	\$ -	\$ (13,718,289)	\$ 28,434,260
<u>Operating Reserve Funds</u>								
General Levy Rate Stabilization	\$ 1,611,742	\$ 398,800	\$ (398,800)					\$ 1,611,742
Sewer Rate Stabilization	\$ 2,217,320	\$ 50,000	\$ (74,000)					\$ 2,193,320
Water Rate Stabilization	\$ 1,270,113	\$ -	\$ (50,000)					\$ 1,220,113
Self Insurance	\$ 1,635,018	\$ -						\$ 1,635,018
Emergency Management	\$ 2,338,585	\$ -						\$ 2,338,585
Municipal Elections	\$ 177,411	\$ 58,250	\$ (188,000)					\$ 47,661
South Niagara Hospital	\$ 2,133,485	\$ -						\$ 2,133,485
CIP Financial Incentives	\$ 699,836	\$ -						\$ 699,836
Affordable Housing CIP Incentives	\$ 966,123	\$ 250,000						\$ 1,216,123
Heritage	\$ 54,346	\$ -						\$ 54,346
Museum Memorial	\$ 571,243	\$ -	\$ (15,000)					\$ 556,243
Building Permit Surplus	\$ 1,404,780	\$ -					\$ (45,000)	\$ 1,359,780
Community Health & Wellness	\$ 443,567	\$ 50,000	\$ (20,000)					\$ 473,567
Climate Change	\$ 83,485	\$ -						\$ 83,485
Ridgeway BIA	\$ 48,430	\$ -						\$ 48,430
Bridgeburg BIA	\$ 54,023	\$ -						\$ 54,023
	\$ 15,709,506	\$ 807,050	\$ (745,800)	\$ -	\$ -	\$ -	\$ (45,000)	15,725,756
<u>Deferred Revenue</u>								
Canada Community-Building Fund	\$ 162,820	\$ -			\$ 1,077,512		\$ (125,000)	\$ 1,115,332
Parkland	\$ 4,040,224	\$ 864,359		\$ -	\$ 800,000		\$ (904,794)	\$ 4,799,789
Community Benefits Charges	\$ 244,180	\$ -	\$ (250,000)		\$ 50,000			\$ 44,180
Development Charges	\$ 18,907,677	\$ -	\$ -		\$ 8,700,000	\$ (257,124)	\$ (4,590,539)	\$ 22,760,014
	\$ 23,354,900	\$ 864,359	\$ (250,000)	\$ -	\$ 10,627,512	\$ (257,124)	\$ (5,620,333)	\$ 28,719,315
Total Projection	\$ 67,075,904	\$ 15,853,384	\$ (1,099,800)	\$ 63,076	\$ 10,627,512	\$ (257,124)	\$ (19,383,622)	\$ 72,879,330

SECTION TWELVE

STATISTICAL INFORMATION



TOWN OF FORT ERIE

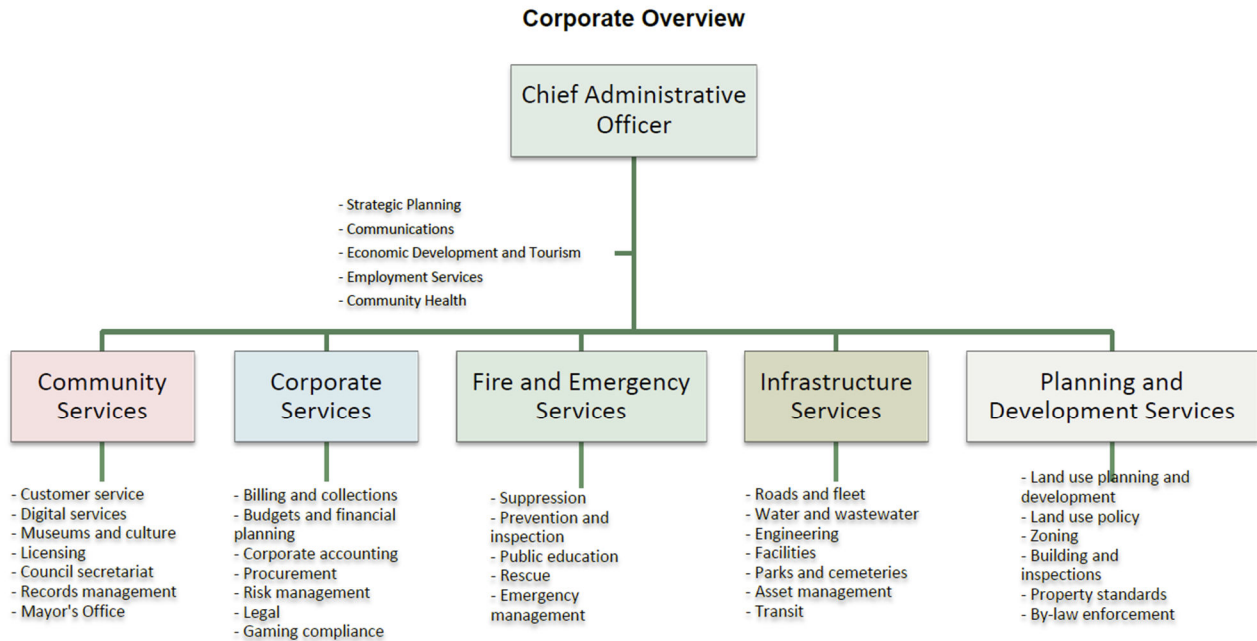
2024 PROPOSED BUDGET

THE CORPORATION OF THE TOWN OF FORT ERIE
2024 TRAINING & PROFESSIONAL DEVELOPMENT

Run Date: 23/01/24 9:11 AM

	2024 Budget Full time salary	2024 cap at 2% of Full Time Salary	2024 Training Budget	2023 Budget Year	2023 YTD Actuals Year
Mayor & Council					
Mayor & Council	35,498	710	20,500	20,500	17,319
Total Mayor & Council	35,498	710	20,500	20,500	17,319
Town Departments Training					
Office of the CAO	910,629	18,213	39,800	34,558	25,533
Community Services	1,278,027	25,561	17,378	22,311	11,811
Corporate Services	1,403,347	28,067	23,365	18,972	9,670
Fire & Emergency Services	607,902	12,158	10,640	10,640	12,996
Infrastructure Services	5,090,136	101,803	67,400	54,057	39,476
Planning & Development Services	2,905,792	58,116	71,620	69,470	34,875
11290 Economic Development & Tourism Srvc	342,957	6,859	5,500	5,500	3,911
Total Town Departments Training	12,538,790	250,776	235,703	215,508	138,272
Boards & Committees					
Boards & Committees	109,373	2,187	8,700	4,700	1,918
Total Boards & Committees	109,373	2,187	8,700	4,700	1,918
Mandatory Provincial Programs					
Volunteer Fire Fighter Training	91,575	1,832	38,711	36,619	42,476
Provincial Water Certification	1,715,651	34,313	29,000	29,000	19,005
Total Mandatory Provincial Programs	1,807,226	36,145	67,711	65,619	61,481
Total Town Training	14,490,887	289,818	332,614	306,327	218,990

2024 Corporate Organization Chart



Full-time Complement			
Department	2023	2022	2021
Office of the CAO	13.5	12.5	9.5
Community Services	12.0	15.0	17.0
Corporate Services	15.0	16.0	15.5
Fire and Emergency Services	9.0	8.0	8.0
Infrastructure Services	86.0	84.0	82.0
Legal and Legislative Services	6.0	0.0	0.0
Planning and Development Services	30.0	29.0	23.0
Total Complement	171.5	164.5	155

Total Full-time Complement

- Mayor (1) and Council (6) are excluded as elected officials.
- Above head count includes permanent part-time employees
- The addition of the Legal and Legislative Services department in 2023 resulted in changes across various departments. The final org chart will be approved in 2024.
- 6 positions added: 1 Roads and Stormwater Supervisor, 1 Asset Management Co-op Student, 1 Parks Beautification crew, 1 Environmental Planner, 1 Communications Coordinator and 1 Fire Training Officer.

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Fort Erie T

Date Prepared:	18-Oct-23
MSO Office:	Central
Prepared By:	Basirat Naphew
Tier	LT

2022 Households:	16,173
2022 Population	32,901
2023 MFCI Index	n/a

Median Household Income:	60,800
Taxable Residential Assessment as a % of Total Taxable Assessment:	83.4%
Own Purpose Taxation:	31,249,506

SUSTAINABILITY INDICATORS

Indicator	Ranges	Actuals	South - LT - Regions - Non-Rural		Level of Risk	
			Median	Average		
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2018	5.5%	5.3%	5.5%	LOW
		2019	5.8%	4.9%	5.5%	LOW
		2020	5.9%	5.6%	6.5%	LOW
		2021	5.2%	5.1%	5.6%	LOW
		2022	7.0%	5.3%	5.8%	LOW
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2018	60.5%	80.3%	68.9%	LOW
		2019	80.5%	83.2%	74.6%	LOW
		2020	103.7%	95.6%	87.8%	LOW
		2021	103.9%	90.2%	88.5%	LOW
		2022	108.9%	87.7%	81.0%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2018	53.7%	54.7%	59.0%	LOW
		2019	66.0%	62.1%	63.0%	LOW
		2020	82.8%	65.5%	70.4%	LOW
		2021	95.5%	70.6%	75.6%	LOW
		2022	97.9%	63.5%	71.3%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2018	179.0%	182.8%	267.4%	LOW
		2019	219.2%	245.7%	314.2%	LOW
		2020	321.0%	226.5%	295.1%	LOW
		2021	244.5%	249.8%	312.5%	LOW
		2022	279.7%	204.9%	270.8%	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2018	2.2%	2.9%	3.3%	LOW
		2019	2.0%	2.8%	3.7%	LOW
		2020	1.6%	2.9%	3.2%	LOW
		2021	1.5%	2.9%	3.0%	LOW
		2022	1.4%	2.5%	2.8%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2018	43.1%	37.9%	36.9%	LOW
		2019	43.9%	38.8%	37.4%	LOW
		2020	41.3%	38.7%	37.8%	LOW
		2021	43.0%	38.9%	38.2%	LOW
		2022	42.2%	37.4%	37.2%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2018	16.8%	9.5%	11.2%	LOW
		2019	27.5%	12.5%	13.8%	LOW
		2020	20.6%	14.5%	15.6%	LOW
		2021	24.1%	17.9%	14.1%	LOW
		2022	23.7%	16.4%	18.8%	LOW

 The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Fort Erie T

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.
A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFCI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2022 Financial Information Return)

Fort Erie T

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
Net Financial Assets or Net Debt as % of Own Source Revenues	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Total Reserves and Reserve Funds as a % of Municipal Expenses	(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)