



## The Corporation of the Town of Fort Erie By-law 19-2024

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### Being a By-law to Adopt the General Capital Budget and the General Levy Operating Budget for the Town Of Fort Erie for the Year 2024

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**Whereas** Section 290 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and

**Whereas** By-law 175-2023, as amended, was passed by the Municipal Council of The Corporation of the Town of Fort Erie, to adopt the Preliminary Capital Budget for the year 2024; and

**Whereas** Report CBC-01-2024 was approved, as amended at the Council-in-Budget Committee Meeting held November 15, 2023, to defer approval of the balance of the 2024 Capital Budget to the review of the 2024 General Levy Operating Budget, and to approve the exclusion of amortization from the 2024 General Levy Operating Budget as required by Ontario Regulation 284/09; and

**Whereas** Report CBC-06-2024 was approved, as amended, at the Council-in-Budget Committee Meeting held on January 31, 2024, to approve the Town's General Levy and supplementary budget, and to exclude capital asset amortization from the 2024 General Levy Operating Budget; and

**Whereas** public notice of the budget meeting schedule and by-law adoption was given in accordance with Public Notice Policy By-law No. 206-07; and

**Whereas** it is deemed desirable to adopt the General Capital Budget and the General Levy Operating Budget for the Town of Fort Erie for the Year 2024 as provided herein;

**Now therefore** the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

- 1. That** the 2024 General Capital Budget for the Town of Fort Erie attached as Schedule "A" and forming part of this by-law, is approved and adopted.
- 2. That** the 2024 General Levy Operating Budget for the Town of Fort Erie attached as Schedule "B" and forming part of this by-law, is approved and adopted.
- 3. That** the Clerk of the Town is authorized to affect any minor modifications, corrections or omissions, solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

**Read a first, second and third time and finally passed this 26<sup>th</sup> day of February 2024.**

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Mayor

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Clerk

# Schedule A to By-law 19-2024

## CORPORATION OF THE TOWN OF FORT ERIE GENERAL CAPITAL BUDGET

Run Date: 20/02/24 10:17 AM

	2024 Budget	Reserves	Development Charges	Gas Tax	Debenture	Donations & Other Contributions	Fed/Prov Reg/ Grants
<b>ACTIVE CAPITAL</b>							
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>							
Parks & Open Space Capital							
FETC24 Fort Erie Tennis Club Courts 1-4 and 7 Re	600,000	600,000					
<b>Total Parks &amp; Open Space Capital</b>	<b>600,000</b>	<b>600,000</b>					
<b>Total PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>600,000</b>	<b>600,000</b>					
<b>INFRASTRUCTURE SERVICES</b>							
Roads Capital							
GORH24 Gorham Road and Watermain Replaceme	80,300	80,300					
HARB24 Harbourn Subdivision - K3	269,500	134,750	134,750				
OTTR21 Ott Road Upgrade - S5 - Tracks to West M	815,000	407,500	407,500				
RSRF24 2024 Road Resurfacing Program	1,300,000	66,500		828,611			404,889
SIMM25 Sims Ave Upgrade - SH22	37,000	9,250	27,750				
SRMP24 South Ridge Meadows Subdivision Parker	199,500	99,750	99,750				
SRMW24 South Ridge Meadows Subdivision Well A	237,000	118,500	118,500				
WEST24 West Main Street Storm Sewer Replacem	1,965,571	834,600	834,600				296,371
<b>Total Roads Capital</b>	<b>4,903,871</b>	<b>1,751,150</b>	<b>1,622,850</b>	<b>828,611</b>			<b>701,260</b>
Bridges & Culverts Capital							
BRIG25 2025 Bridge & Culvert Replacement	250,000	250,000					
<b>Total Bridges &amp; Culverts Capital</b>	<b>250,000</b>	<b>250,000</b>					
Sidewalk Capital							
SIDE24 2024 Sidewalk Repair Program	200,000	200,000					
<b>Total Sidewalk Capital</b>	<b>200,000</b>	<b>200,000</b>					
Storm Sewer Capital							
ASTP20 Point Abino Rd S. Storm PS	1,500,000	1,500,000					
HARB24 Harbourn Subdivision - K3	440,500	220,250	220,250				
OTTR21 Ott Road Upgrade - S5 - Tracks to West M	600,000	300,000	300,000				
SIMM25 Sims Ave Upgrade - SH22	25,000	12,500	12,500				
SRMP24 South Ridge Meadows Subdivision Parker	184,500	92,250	92,250				
SRMW24 South Ridge Meadows Subdivision Well A	390,000	198,000	192,000				
STRM24 2024 Storm Sewer Repairs	100,000	100,000					
WEST24 West Main Street Storm Sewer Replacem	1,550,229	658,300	658,300				233,629
<b>Total Storm Sewer Capital</b>	<b>4,790,229</b>	<b>3,081,300</b>	<b>1,475,300</b>				<b>233,629</b>
Municipal Drain Capital							
PABD12 Point Abino Municipal Drain	1,744,000	872,000				872,000	
<b>Total Municipal Drain Capital</b>	<b>1,744,000</b>	<b>872,000</b>				<b>872,000</b>	
Fleet Capital							
R52424 2024 Grader (Rent to Own)	25,000		25,000				
<b>Total Fleet Capital</b>	<b>25,000</b>		<b>25,000</b>				
Wastewater Capital							
SIMM25 Sims Ave Upgrade - SH22	23,500		23,500				

CORPORATION OF THE TOWN OF FORT ERIE  
GENERAL CAPITAL BUDGET

Run Date: 20/02/24 10:17 AM

	2024 Budget	Reserves	Development Charges	Gas Tax	Debenture	Donations & Other Contributions	Fed/Prov Reg/ Grants
<b>Total Wastewater Capital</b>	23,500		23,500				
Water Capital							
GORH24 Gorham Road and Watermain Replaceme	93,200	93,200					
OTTW24 Ott Road Watermain Replacement	380,000	153,818					226,182
SIMM25 Sims Ave Upgrade - SH22	16,000	16,000					
<b>Total Water Capital</b>	489,200	263,018					226,182
Facilities Capital							
CLAW24 Centennial Library Accessible Washroom	45,000	45,000					
GCAE23 Gibson Centre Expansion	2,550,000		2,550,000				
GCBE25 Gibson Centre Vehicle Bay Expansion	1,463,000		1,463,000				
VSTW24 Temporary Washroom Village Square	37,000	37,000					
<b>Total Facilities Capital</b>	4,095,000	82,000	4,013,000				
<b>Total INFRASTRUCTURE SERVICES</b>	16,520,800	6,499,468	7,159,650	828,611		872,000	1,161,071
<b>Total ACTIVE CAPITAL</b>	17,120,800	7,099,468	7,159,650	828,611		872,000	1,161,071
<b>Total General Approval</b>	17,120,800	7,099,468	7,159,650	828,611		872,000	1,161,071

Schedule B to By-law 19-2024

Run Date: 20/02/24 10:21 AM

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

	2023 YTD Actuals	2023 Approved Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenue</b>					
General Levy	(32,522,150)	(31,823,160)	(35,049,711)	(37,218,003)	(38,228,698)
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	(38,067)	(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	(1,757,065)	(1,813,815)	(1,641,510)	(1,431,887)	(1,257,520)
Interest & Penalties	(3,065,745)	(1,740,200)	(2,767,200)	(1,812,200)	(1,732,200)
Sale of land, buildings and equipment	(491,443)	(240,000)	(240,000)	(240,000)	(240,000)
User Fees	(3,690,778)	(3,797,084)	(4,100,745)	(4,153,774)	(4,214,575)
Miscellaneous other revenues	(122,465)	(128,230)	(154,790)	(156,794)	(158,647)
<b>Total Revenue</b>	<b>(42,837,317)</b>	<b>(40,511,722)</b>	<b>(44,983,356)</b>	<b>(46,050,316)</b>	<b>(46,879,967)</b>
<b>Expenses</b>					
Wages & Benefits	18,263,683	18,693,827	20,129,643	21,037,465	21,706,815
Materials & Services	10,138,959	11,508,549	12,321,568	11,788,994	12,238,649
Debt Interest Charges	77,161	196,755	260,600	316,803	289,521
Grants	1,849,704	2,936,127	3,657,553	2,649,266	2,683,489
Partnership Programs	225,364	71,000	21,000	17,500	17,500
<b>Total Expenses</b>	<b>30,554,871</b>	<b>33,406,258</b>	<b>36,390,364</b>	<b>35,810,028</b>	<b>36,935,974</b>
<b>NET BEFORE FINANCING AND TRANSFERS</b>	<b>12,282,446</b>	<b>7,105,464</b>	<b>8,592,992</b>	<b>10,240,288</b>	<b>9,943,993</b>
<b>FINANCING &amp; TRANSFERS</b>					
<b>Interdepartmental Transfers</b>					
Fleet Related Charges	(222,332)	(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)
<b>Total Interdepartmental Transfers</b>	<b>(869,162)</b>	<b>(1,016,318)</b>	<b>(1,166,043)</b>	<b>(1,242,215)</b>	<b>(1,303,931)</b>
<b>Debt Principal Charges</b>					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
<b>Total Debt Principal Charges</b>	<b>586,619</b>	<b>586,619</b>	<b>548,257</b>	<b>890,298</b>	<b>917,019</b>
<b>Reserve Transfers</b>					
Transfers from Reserves	(783,426)	(2,527,884)	(2,484,116)	(541,500)	(737,000)
Transfers to Reserves	11,127,446	10,491,547	11,743,894	11,153,705	11,087,905
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	210,399	0	0	0	0
<b>Total Reserve Transfers</b>	<b>10,554,419</b>	<b>7,579,163</b>	<b>9,239,778</b>	<b>10,592,205</b>	<b>10,330,905</b>
<b>NET FINANCING &amp; TRANSFERS</b>	<b>10,271,876</b>	<b>7,149,464</b>	<b>8,621,992</b>	<b>10,240,288</b>	<b>9,943,993</b>
<b>(SURPLUS)/DEFICIT CARRYFORWARD</b>					

**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
<b>Total (SURPLUS)/DEFICIT CARRYFORWARD</b>	<b>(37,752)</b>	<b>(44,000)</b>	<b>(29,000)</b>	<b>0</b>	<b>0</b>
<b>DEPARTMENT NET REVENUE /( EXPENDITURE)</b>	<b>2,048,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reconciliation to Accrual Basis</b>					
Reserve Transfers					
Transfers from Reserves	(783,426)	(2,527,884)	(2,484,116)	(541,500)	(737,000)
Transfers to Reserves	11,127,446	10,491,547	11,743,894	11,153,705	11,087,905
Transfers from Development Charges Reserve	0	(384,500)	(20,000)	(20,000)	(20,000)
Transfers to Capital Fund	210,399	0	0	0	0
<b>Total Reserve Transfers</b>	<b>10,554,419</b>	<b>7,579,163</b>	<b>9,239,778</b>	<b>10,592,205</b>	<b>10,330,905</b>
Debt Principal Charges					
Repayment of Debt	586,619	586,619	548,257	890,298	917,019
<b>Total Debt Principal Charges</b>	<b>586,619</b>	<b>586,619</b>	<b>548,257</b>	<b>890,298</b>	<b>917,019</b>
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
Cemetery Cost of Sales	(28,415)	0	0	0	0
<b>Total Accrual Entries</b>	<b>(3,983,843)</b>	<b>(7,289,700)</b>	<b>(7,216,800)</b>	<b>(7,216,800)</b>	<b>(7,216,800)</b>
<b>ACCRUAL BASIS SURPLUS/(DEFICIT)</b>	<b>9,205,517</b>	<b>876,082</b>	<b>2,571,235</b>	<b>4,265,703</b>	<b>4,031,124</b>