



Transit Development Charges Background Study Addendum to May 30, 2022 Development Charges Background Study Regional Municipality of Niagara

July 29, 2022

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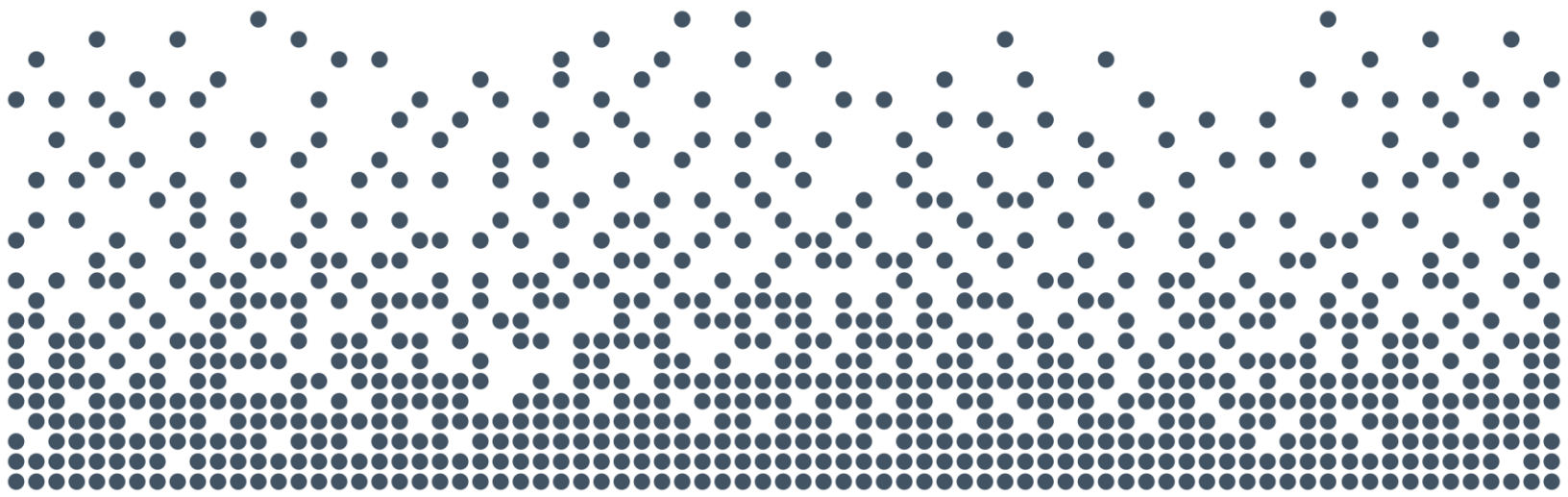
Table of Contents

	Page
1. Introduction.....	1-1
1.1 Background.....	1-1
1.2 Purpose of Report.....	1-1
1.3 Existing Policies.....	1-1
2. Changes to the May 19, 2022 (refined May 30, 2022) Report and By-law.....	2-1
2.1 Transit.....	2-1
2.2 Asset Management Plan for New Infrastructure	2-8
2.3 60-Day Circulation of D.C. Background Study	2-10
2.4 Area Rating.....	2-11
2.5 Calculated Development Charges	2-11
3. Process to Complete the D.C. By-law	3-1
4. Recommendations	4-1
Appendix A Transit Development Charges Technical Appendix Dillon Consulting.....	A-1
Appendix B Proposed Transit By-law.....	B-1
Appendix C Transit Asset Management Requirements	C-1



List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
A.M.P.	Asset management plan
D.C.	Development charge
D.C.A.	Development Charges Act, 1997, as amended
G.F.A.	Gross floor area
I.T.S.	Information Technology Systems
O. Reg.	Ontario Regulation
P.P.U.	Persons per unit
S.D.U.	Single detached unit
sq.ft.	square foot
sq.m	square metre



Report



Chapter 1

Introduction



1. Introduction

1.1 Background

Commensurate with the provisions of the Development Charges Act, 1997, (D.C.A.) the Region undertook a Background Study, dated May 19, 2022 at which time it was released to the public. Subsequently, on May 30, 2022, there was a refinement to the study which provided for accessibility standards that met the Region's requirements. Also, the Regional Development Charges (D.C.) Policy Task Force directed a refinement to the by-law to include an exemption for agriculture.

Recently, the Region established a new Niagara Transit Commission, which will amalgamate each of the local transit services in the Region with the existing Niagara Region Transit service. The amalgamation is expected to be effective as of January 1, 2023. As a result, the Region has undertaken a review of transit service for inclusion in a D.C. by-law. This report provides the transit analysis along with a draft D.C. by-law for Transit Services.

1.2 Purpose of Report

As noted, the purpose of this Report is to provide an analysis of transit services, which includes identifying the growth to existing conventional transit (fixed-route and On Demand), specialized transit, and support vehicle capital requirements, including related capital expenditures to move to a single Regional transit service in 2023.

Watson and Associates Economists Ltd. (Watson) worked with Regional staff as well as engineering consultant Dillon Consulting Limited (Dillon) in preparing this D.C. Transit analysis and policy recommendations.

1.3 Existing Policies

The proposed policies are set out in the May 30, 2022 D.C. background study along with proposed by-law 2022-58. The Transit D.C. by-law is anticipated to mirror all policies provided in by-law 2022-58.



Chapter 2

Changes to the May 19, 2022 (refined May 30, 2022) Report and By-law



2. Changes to the May 19, 2022 (refined May 30, 2022) Report and By-law

The following provides an explanation of the changes to the May 19, 2022 (refined May 30, 2022) Development Charges Background Study.

2.1 Transit

As noted, Niagara Region is forming the Niagara Transit Commission. The commission will integrate the existing local transit systems into a single organization that operates public transit across Niagara. To accommodate growth over the 10-year forecast, the Region will require additional capital needs as presented in the Dillon Consulting Limited (Dillon), technical appendix (Appendix A). The following provides a summary of the capital costs to be included in the D.C. background study. Note that all costs are presented in 2022\$.

A. Conventional transit vehicles and associated Fareboxes and Vehicle Information Technology Systems (I.T.S.):

- As per the Transit D.C. Technical Appendix (Appendix A), there are 33 additional 40 ft. conventional buses required, along with 33 fareboxes and vehicle I.T.S. items identified to service growth. The combined cost of these vehicles, fareboxes and I.T.S. items, after external funding has been applied, is \$21.64 million.
- Based on the analysis provided in Appendix A, 23.85% has been identified as benefiting growth in the post ten-year forecast period. This equates to \$5.71 million in deductions to the D.C. calculations.
- In addition, a growth/non-growth shares have been determined based on the increase in transit trips for the existing ridership versus new ridership growth. This has resulted in a split of 73.60% growth and 26.40% non-growth.
- After the above noted deductions for benefit to existing and post period benefit, the net combined amount for inclusion in the D.C. calculations is \$10,766,600.

B. On Demand Van and Cutaway:

- The Region has identified the need for five (5) on demand vans and two (2) cutaways to service growth over the forecast period. The estimated cost of these is \$700,000.



- A post period benefit deduction of \$167,000 has been made to recognize the portion of the vans and cutaways that will benefit growth beyond the ten-year forecast. Also, a deduction of \$184,800 has been made to recognize the portion of the vehicles that will benefit the existing development.
- The growth/non-growth shares have been determined based on the increase in transit trips for the existing ridership versus new ridership growth. This results in a split of 73.60% growth and 26.40% non-growth.
- The net combined amount for the vehicles, included in the D.C. calculations is \$348,200.

C. Specialized Vehicles and associated Fareboxes and Vehicle I.T.S.

- Dillion, in consultation with Regional staff, have identified the need for 14 specialized vehicles (i.e. for persons with disabilities, who are unable to use conventional transit) which include fareboxes and I.T.S. at a gross capital cost of \$2,587,200.
- A deduction in the amount of \$538,100 has been made to recognize the portion of growth that will benefit the existing population.
- The growth/non-growth share has been determined based on the increase in registrants for the existing ridership versus new ridership growth. This results in a split of 79.20% growth and 20.80% non-growth.
- After the above noted deductions, the net amount for inclusion in the D.C. is \$2,049,100.

D. Support Vehicles:

- The Region has identified the need for 10 support vehicles which total \$533,000.
- Deductions in the amount of \$94,200 and \$133,000 have been made to recognize post period benefit and benefit to existing development, respectively.
- The growth/non-growth shares have been determined based on a weighted average of conventional and specialized growth/non-growth shares. This results in a split of 75.05% growth and 24.95% non-growth.
- After the above noted deductions, the net amount included in the D.C. calculations is \$305,800.

E. Bus Stop Rebranding:

- As part of the amalgamation of the various municipal services to a regional transit service, the existing bus stops and vehicles will need to be rebranded



to reflect the unified system. The gross cost of the rebranding is estimated at \$1,115,700.

- A deduction of \$294,500 has been made to recognize the portion of the cost that benefits existing development while \$266,100 was deducted for post period benefit.
- The growth/non-growth shares for these costs are based on the growth/nongrowth shares for conventional buses. This results in a split of 73.60% growth and 26.40% non-growth.
- After deductions, the net amount included in the D.C. calculations is \$555,100.

F. Conventional Bus Wraps:

- The rebranding of the bus stops and vehicles involves re-wrapping existing conventional transit vehicles and bus stops. The gross capital cost associated with conventional buses is \$516,000.
- Deductions in the amount of \$123,100 and \$136,200 have been made to recognize post period benefit and benefit to existing development, respectively.
- The growth/non-growth shares have been determined based on the growth/non-growth shares for conventional buses. This results in a split of 73.60% growth and 26.40% non-growth.
- After deductions, the net amount included in the D.C. calculations is \$256,700.

G. Specialized Bus Wraps:

- The rebranding of the bus stops and vehicles involves re-wrapping existing specialized transit vehicles and bus stops. The gross capital cost associated with conventional buses is \$100,000.
- A deduction in the amount of \$20,800 has been made to recognize the portion of the costs that will benefit existing development.
- The growth/non-growth shares are based on the growth/non-growth shares for specialized transit. This results in a split of 79.20% growth and 20.80% non-growth.
- After the above noted deductions, the net amount included in the D.C. calculations is \$79,200.



H. Facility Expansion and Study:

- To accommodate the increase in the number of vehicles required by the Region, a Facility Needs Assessment Study will be undertaken to determine design and location of a future operations facility expansion. The gross capital cost associated with the Study and Facility Expansion is \$14,858,000.
- Deductions in the amount of \$2,849,800 and \$3,759,100 have been made to recognize post period benefit and benefit to existing development, respectively.
- The growth/non-growth shares have been determined based on the growth/non-growth shares for vehicle expansion. Since it is unknown which vehicles would be accommodated in this new or expanded operations facility, an average benefit to growth and existing of each of the vehicle types was applied. This results in a split of 74.70% growth and 25.30% non-growth.
- After deductions, the net amount included in the D.C. calculations is \$8,249,100.

I. Reserve Fund Adjustment:

- Since the local transit services will be amalgamated into one Regional service and the resultant D.C. reserve fund balances will be transferred to the Region, the December 31, 2021 reserve fund balances for St. Catharines, Welland and Niagara Falls, were combined. The total of these reserve funds, less ongoing commitments, is a surplus of \$354,644. This amount has been deducted from the D.C. calculations.

As presented above, the capital projects related to transit services have been identified for inclusion in the D.C. forecast. The gross total cost of the projects is estimated at \$42,051,300. Deductions to recognize post period benefit in the amount of \$8,661,700 and benefit to existing development of \$10,779,800 have been made. The adjusted reserve fund surplus of \$354,644 has been deducted from the D.C. calculations. This results in a total net growth related cost of \$22,255,156. This amount has been included in the D.C. calculations.

These costs are shared between residential and non-residential development based on the growth in population and employment anticipated over the ten-year forecast (as provided in the 2022 D.C. Background Study). This results in a residential share of 81% and a non-residential share of 19%.



The following tables provide a summary of the above costs related to transit services and the resulting D.C. calculations. Note, the approach to undertaking the D.C. calculation is provided in Chapter 6 of the May 30, 2022 D.C. background study.



Table 2-1
Infrastructure Cost Included in the Development Charges Calculation
Transit Services

Project Number	Increased Service Needs Attributable to Anticipated Development 2022 to 2031	Timing (year)	Unit Price (2022 Dollars)	2022-2031 Units	Gross Capital Cost Estimate (2022\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less: Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total Potential D.C. Recoverable Cost	Residential Share 81%	Non-Residential Share 19%
1	40' Conventional Bus	2026 to 2030	600,000	33	19,800,000	4,722,300	0	15,077,700	5,227,200	0	9,850,500	7,978,905	1,871,595
2	Fareboxes & Vehicle I.T.S. Conventional Vehicles	2026 to 2030	55,800	33	1,841,400	439,200	0	1,402,200	486,100	0	916,100	742,041	174,059
3	On Demand Van	2026 to 2030	80,000	5	400,000	95,400	0	304,600	105,600	0	199,000	161,190	37,810
4	On Demand Cutaway	2026 to 2030	150,000	2	300,000	71,600	0	228,400	79,200	0	149,200	120,852	28,348
5	Specialized Vehicles	2026 to 2030	150,000	14	2,100,000	0	0	2,100,000	436,800	0	1,663,200	1,347,192	316,008
6	Fareboxes & Vehicle I.T.S. Specialized Vehicles	2026 to 2030	34,800	14	487,200	0	0	487,200	101,300	0	385,900	312,579	73,321
7	Support Vehicles	2026 to 2030	53,300	10	533,000	94,200	0	438,800	133,000	0	305,800	247,698	58,102
8	Bus Stop Rebranding	2023	150	7,438	1,115,700	266,100	0	849,600	294,500	0	555,100	449,631	105,469
9	Conventional Bus Wraps	2023	4,000	129	516,000	123,100	0	392,900	136,200	0	256,700	207,927	48,773
10	Specialized Bus Wraps	2023	4,000	25	100,000	0	0	100,000	20,800	0	79,200	64,152	15,048
11	Facility Expansion and Study	2026 to 2030	14,858,000	1	14,858,000	2,849,800	0	12,008,200	3,759,100	0	8,249,100	6,681,771	1,567,329
n/a	Reserve Fund Adjustment	n/a	n/a	n/a	0	0	0	0	354,644	0	(354,644)	(287,262)	(67,382)
blank cell	Total	blank cell	15,990,050		42,051,300	8,661,700	0	33,389,600	11,134,444	0	22,255,156	18,026,676	4,228,480



Table 2-2a
D.C. Calculation – Region-wide Services – Transit Services – 2022 to 2031
Residential D.C. per capita and Non-residential D.C. per sq.ft.

Service/Class of Service	Residential 2022\$ D.C.- Eligible Cost	Non- Residential 2022\$ D.C.- Eligible Cost
Transit Services	\$18,026,676	\$4,228,480
Total	\$18,026,676	\$4,228,480
10-year Gross Population/G.F.A. Growth (sq.ft.)	85,568	10,247,500
Cost Per Capita/Non-Residential G.F.A. (sq.ft.)	\$210.67	\$0.41

Table 2-2b
D.C. Calculation – Region-wide Services – Transit Services – 2022 to 2031
Residential D.C. by Unit Type

Residential Unit Type	Persons per Unit	D.C. per Unit
Single and Semi-Detached Dwelling	2.929	\$617
Other Multiples	2.093	\$441
Apartments 2+ Bedrooms	1.991	\$419
Apartments 1 Bedroom	1.214	\$256
Special Care/Special Dwelling Units	1.100	\$232

Table 2-2c
D.C. Calculation – Region-wide Services – Transit Services – 2022 to 2031
Non-residential D.C. by Category

Service/Class of Service	Commercial 2022\$ D.C.- Eligible Cost	Industrial 2022\$ D.C.- Eligible Cost	Institutional 2022\$ D.C.- Eligible Cost
Transit Services	\$2,777,399	\$814,400	\$636,680
Total	\$2,777,399	\$814,400	\$636,680
10-year G.F.A. Growth (sq.ft.)	4,495,200	4,094,600	1,657,700
Cost Per Non-Residential G.F.A. (sq.ft.)	\$0.62	\$0.20	\$0.38



2.2 Asset Management Plan for New Infrastructure

The Development Charges Act, 1997, as amended (D.C.A.) (subsection 10 (2) (c.2)) requires that the background study must include an asset management plan (A.M.P.) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

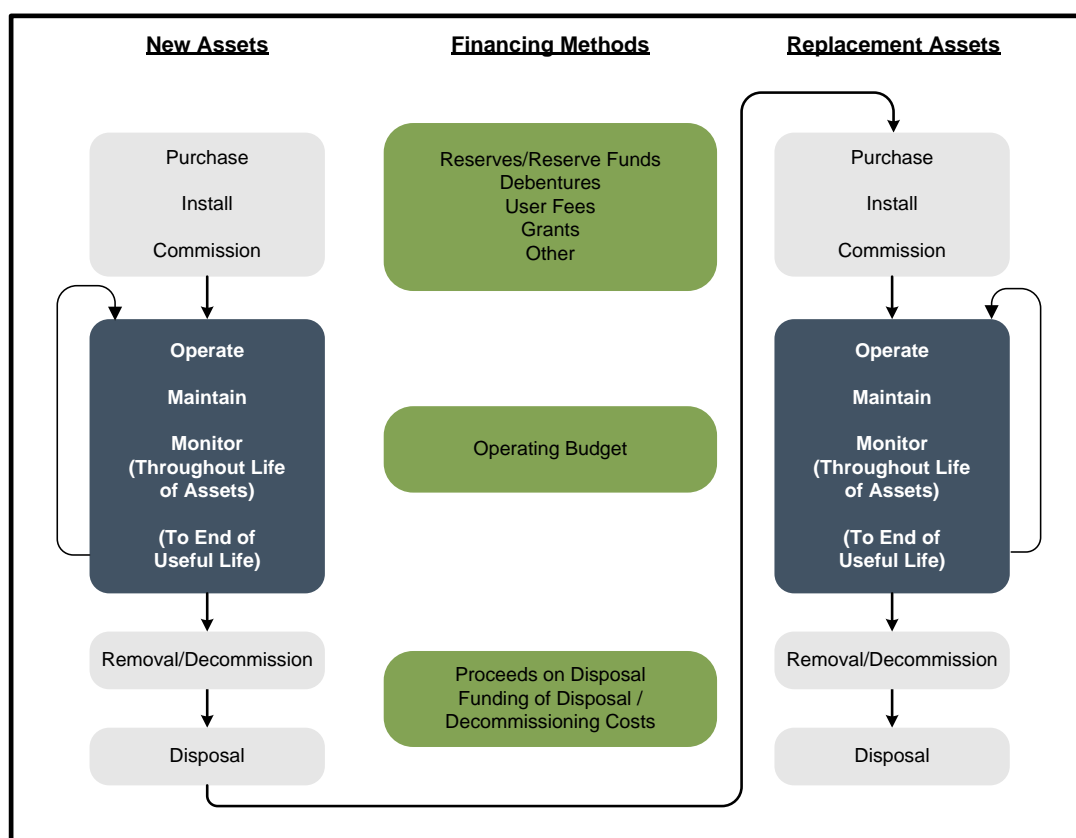
“The asset management plan shall,

- (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
- (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
- (c) contain any other information that is prescribed; and
- (d) be prepared in the prescribed manner.”

In regard to the above, section 8 of the regulations was amended to include subsections (2), (3), and (4) which set out specific detailed requirements for transit (only). For all services except transit, there are no prescribed requirements at this time, thus requiring the Region to define the approach to include in the background study.

At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset through its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the development charge (D.C.). Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset along with additional program-related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

It should be noted that with the passing of the Infrastructure for Jobs and Prosperity Act (I.J.P.A.) municipalities are now required to complete A.M.P.s, based on certain criteria, which are to be completed by 2022 for core municipal services and 2024 for all other services. The amendments to the D.C.A. do not require municipalities to complete these A.M.P.s (required under I.J.P.A.) for the D.C. background study, rather the D.C.A. requires that the D.C. background study include information to show the assets to be funded by the D.C. are sustainable over their full lifecycle.



In 2012, the Province developed Building Together: Guide for municipal asset management plans which outlines the key elements for an A.M.P., as follows:

State of local infrastructure: asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.

Desired levels of service: defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality's ability to meet them (for example, new accessibility standards, climate change impacts).

Asset management strategy: the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.

Financing strategy: having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have



made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting and are making full use of all available infrastructure financing tools.

In accordance with the Infrastructure for Jobs and Prosperity Act (I.J.P.A.) the Region completed an Asset Management Policy in 2019. The Region is currently undertaking an update to their Asset Management Plan to meet the requirements of the Infrastructure for Jobs and Prosperity Act; however, the updated plan is not complete as at the time of writing this background study. In addition, as the capital needs identified in the background study for Transit Services are new to the Region, a comprehensive asset management plan for this service has not been undertaken. It is anticipated this will be undertaken over the next few years. As a result, the asset management requirement for the D.C. must be undertaken in the absence of this information.

In regard to the D.C.A. requirements for asset management for the Transit Service, Ontario Regulation 82/98 (as amended) provides the following:

8(3) If a council of a municipality proposes to impose a development charge in respect of transit services, the asset management plan referred to in subsection 10 (2) (c.2) of the Act shall include the following in respect of those services:

The individual items prescribed by subsection 8(3) of the Regulation (as amended) and how these items were addressed for this D.C. Background Study are set out in Appendix C.

2.3 60-Day Circulation of D.C. Background Study

Previously the legislation required that a D.C. background study be made available to the public at least two weeks prior to the public meeting. The amended legislation now provides that the D.C. background study must be made available to the public (including posting on the municipal website) at least 60 days prior to passage of the D.C. by-law. No other changes were made to timing requirements for such things as notice of the public meeting and notice of by-law passage.

This D.C. study is being provided to the public on July 29, 2022 to ensure the new requirements for release of the study is met.



2.4 Area Rating

With the changes to the D.C.A., as per Bill 73, the Act now requires Council's consideration of area rating vs. the use of uniform charges (as detailed in section 7.4.4 of Regional Municipality of Niagara Development Charge Background Study, dated May 19, 2022 and refined on May 30, 2022). As the Region has always imposed a uniform rate for all services except water and wastewater services, it is recommended that the charges for Transit Services be imposed based on a uniform Region-wide basis.

2.5 Calculated Development Charges

The calculated residential charge for single detached dwelling units, for transit services, is \$617 per unit. The non-residential charges are provided for three categories; \$0.62 per sq.ft. of gross floor area for commercial, \$0.20 sq.ft. of gross floor area for industrial and \$0.38 per sq.ft. of gross floor area for institutional developments.

The schedule of charges is provided in Table 2-3. Note these charges would be in addition to those set out in By-law 2022-58.



Table 2-3
Schedule of Calculated D.C.s for Transit Services

Service/Class of Service	Single and Semi-Detached Dwelling	Other Multiples	Apartments 2+ Bedrooms	Apartments 1 Bedroom	Special Care/Special Dwelling Units & Dwelling Rooms	Commercial (per sq.ft.)	Industrial (per sq.ft.)	Institutional (per sq.ft.)	Wind Turbines
Transit Services	617	441	419	256	232	0.62	0.20	0.38	0



Chapter 3

Process to Complete the D.C. By-law



3. Process to Complete the D.C. By-law

The following provides the balance of the process to be undertaken in finalizing the D.C. background study and recommendations:

- Background study released to the public (July 29, 2022);
- Public meeting advertisement placed in newspaper(s) in accordance with the requirements of the D.C.A., as amended;
- Public meeting of Council (August 25, 2022);
- Consideration of responses received prior to, at, or immediately following the public meeting;
- Council considers adoption of the background study and passage of the Transit D.C. by-law (September 29, 2022);
- Notice in the newspaper(s) given of by-law passage within 20 days of passage;
- Last day for by-law appeal is 40 days after by-law passage; and
- Region to make pamphlet available (where by-law is not appealed) within 60 days after the by-law amendment comes into force.



Chapter 4

Recommendations



4. Recommendations

It is recommended that Council:

“Whenever appropriate, request that grants, subsidies and other contributions be clearly designated by the donor as being to the benefit of existing development or new development, as applicable;”

“Adopt the assumptions contained herein as an ‘anticipation’ with respect to capital grants, subsidies, and other contributions;”

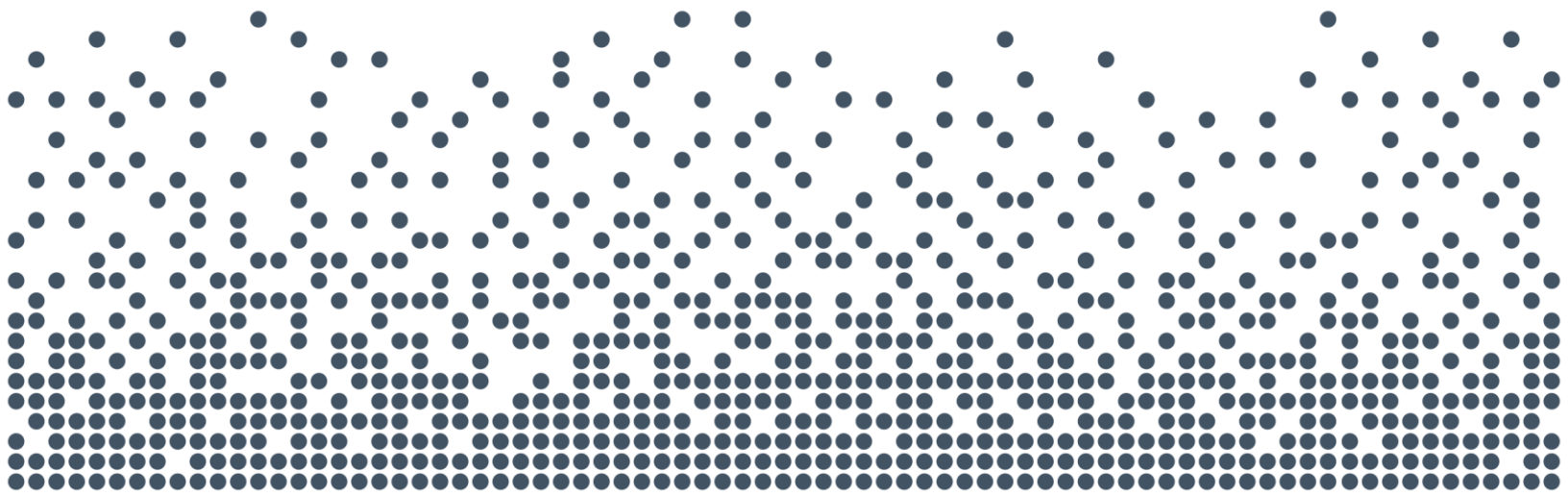
“Utilize the D.C. approach to calculate the charges on a uniform Region-wide basis for Transit services;”

“Approve the capital project listing in principle set out in Appendix A of the D.C. Background Study dated July 29, 2022, subject to further annual approval during the capital budget process;”

“Approve the Dillon Consulting Technical Appendix and the addendum D.C. Background Study dated July 29, 2022;”

“Determine that no further public meeting is required;” and

“Approve the Transit D.C. By-law as set out in Appendix B.”



Appendices



Appendix A

Transit Development Charges

Technical Appendix

Dillon Consulting

(Provided under separate cover)



Appendix A: Transit Development Charges Technical Appendix Dillon Consulting

(Provided under separate cover)



Appendix B

Proposed Transit By-law



THE REGIONAL MUNICIPALITY OF NIAGARA BY-LAW NO. 2022-XX

A BY-LAW TO ESTABLISH DEVELOPMENT CHARGES FOR THE REGIONAL MUNICIPALITY OF NIAGARA

WHEREAS subsection 2(1) of the *Development Charges Act, 1997, as amended* c. 27 (hereinafter called “the Act”) provides that the council of a municipality may pass By-laws for the imposition of development charges against land for increased capital costs required because of the need for services arising from development in the area to which the By-law applies;

AND WHEREAS the Council of the Corporation of The Regional Municipality of Niagara has given Notice on XX, 2022 according to section 12 of the *Development Charges Act, 1997, as amended*, of its intention to pass a By-law under Section 2 of the Act;

AND WHEREAS the Council of the Corporation of The Regional Municipality of Niagara has heard all persons who applied to be heard no matter whether in objection to, or in support of, the development charge proposal at a public meeting held on XX, 2022;

AND WHEREAS the Council of the Corporation of The Regional Municipality of Niagara had before it a report entitled Development Charge Background Study dated May 30, 2022 and a report entitle Addendum to the Development Charge Background Study dated July 29, 2022 prepared by Watson & Associates Economists Ltd., wherein it is indicated that the development of any land within The Regional Municipality of Niagara will increase the need for services as defined herein;

AND WHEREAS the Council of the Corporation of The Regional Municipality of Niagara on XX, 2022 approved the applicable Development Charge Background Study (as amended), inclusive of the growth, development and capital estimates therein, in which certain recommendations were made relating to the establishment of a development charge policy for The Regional Municipality of Niagara pursuant to the *Development Charges Act, 1997, as amended*;

AND WHEREAS the Council of the Corporation of The Regional Municipality of Niagara on XX, 2022 determined that no additional public meeting was required to be held as part of the approval process;



NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows:

DEFINITIONS

1. **In this By-law:**

"Act" means the *Development Charges Act, 1997*, S.O. 1997, c. 27, as amended;

"agricultural use" means use or intended use for bona fide farming purposes

(a) including (but not limited to):

- (i) cultivation of crops, whether on open land or in greenhouses, including (but not limited to) fruit, vegetables, herbs, grains, field crops, marijuana, sod, trees, shrubs, flowers, and ornamental plants;
- (ii) raising of animals, including (but not limited to) cattle, horses, pigs, poultry, livestock, fish; and
- (iii) agricultural animal husbandry, dairying, equestrian activities, horticulture, fallowing, pasturing, and market gardening;

(b) but excluding:

- (i) retail sales activities; including but not limited to restaurants, banquet facilities, hospitality facilities and gift shops;
- (ii) services related to grooming, boarding, or breeding of household pets; and
- (iii) marijuana processing or production facilities.

"ancillary" means a use, building, or structure that is normally incidental and/or subordinate and is exclusively devoted to a main use and/or a building and/or structure, and is located on the same lot therewith.

"apartment dwelling" means any residential building containing seven or more dwelling units where the units are connected by an interior corridor, but does not include a special care/special dwelling unit/room, or dormitories;

"archeological site" means an assessment under the relevant Act carried out by a consultant archeologist when the land is known to have an archeological site on it, or has the potential to have archaeological resources;



“back-to-back townhouse dwelling” means a building containing more than two dwelling units separated vertically by a common wall, including a rear common wall, that do not have rear yards;

“bedroom” means a habitable room including a den, study, or other similar area that is larger than eight square metres, but does not include a living room, dining room, kitchen or bathroom.

“board of education” means a board as defined in the *Education Act*, R.S.O. 1990, c. E.2, as amended;

“brownfield” means land located within the urban areas as defined from time to time in the Regional Official Plan, upon which there has been previous agricultural, industrial, institutional, or commercial or open lands use or other use as prescribed under the *Environmental Protection Act*, R.S.O. 1990, c.E.19 and Ontario Regulation 153/04 thereto, each as amended from time to time, and for which site remediation is required in accordance with a Phase 2 Environmental Site Assessment, and for which a Record of Site Condition has been filed on the Province’s Brownfields Environmental Site Registry pursuant to the *Environmental Protection Act*, R.S.O. 1990, c.E.19 and Ontario Regulation 153/04 thereto, each as amended from time to time;

"building permit" means a permit pursuant to the *Building Code Act, 1992*, S.O. 1992, c. 23, as amended;

“class” means a grouping of services combined to create a single service for the purposes of this By-law and as provided in Section 7 of the Development Charges Act. Also referred to as class of service or classes of services.

“commercial purpose” means any building or structure used, designed or intended for use for or in connection with the purchase and/or sale and/or rental of commodities; the provision of services for a fee; or the operation of a business office, including but not limited to:

- (a) Accommodations including but not limited to hotels and motels, bed and breakfast, or short-term rentals;
- (b) personal or self-storage facilities;
- (c) Wholesale trade;
- (d) Retail trade;
- (e) Auto repair shops;
- (f) Car sales/dealers;
- (g) Warehousing of goods where manufacturing, producing, and processing of the goods is not completed on site;
- (h) Food Services;
- (i) Parking structures not used exclusively by a residential structure.



“development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment; notwithstanding the foregoing, development does not include temporary structures, including but not limited to, seasonal hoop structures, seasonal fabric structures, tents, or produce sales stands;

“dwelling room” means each bedroom used, designed or intended for use by one or more persons living together in a lodging home, dormitories, or special care/special dwelling;

“dwelling unit” means one or more rooms used, designed or intended to be used by one or more persons as a residence and which has access to culinary and/or sanitary facilities.

“existing industrial building” means an industrial building or industrial buildings existing on a site in the Regional Municipality of Niagara as of July 21, 2022 or the industrial buildings or industrial structures constructed and occupied on a vacant site pursuant to site plan approval under section 41 of the Planning Act, R.S.O. 1990, c. P.13 (the “Planning Act”) subsequent to July 6, 2012 for which development charges were exempted or paid for;

“gross floor area” means the total floor area, measured between the outside of exterior walls, virtual walls or between the outside of exterior walls or virtual walls and the centre line of party walls dividing the building from another building, of all floors and mezzanines, above and below the average level of finished ground adjoining the building at its exterior walls;

“group home” means a dwelling for the accommodation of three to eight residents, supervised by agency staff and funded wholly or in part by any government or its agency and approved or supervised by the Province of Ontario under any Act.

“hospice” means a building or portion of a mixed-use building designed and intended to provide palliative care and emotional support to the terminally ill in a home or homelike setting so that quality of life is maintained, and family members may be active participants in care.

“industrial use” means land, buildings or structures used for or in connection with manufacturing by:

- (a) manufacturing, producing, and processing goods for a commercial purpose, as well as storing and/or distribution of goods manufactured, produced or processed on site;
- (b) research or development in connection with manufacturing, producing or



processing good for a commercial purpose;

- (c) retail sales by a manufacturer, producer or processor of goods they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place;
- (d) office or administrative purposes, if it is:
 - (i) carried out with respect to manufacturing, producing, processing, storage or distributing of something; and
 - (ii) in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution;

“institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society or religious group for promoting a public or non-profit purpose and offices where such uses are accessory to an institutional use which includes but is not limited to:

- (a) Federal government public administration;
- (b) Provincial government public administration;
- (c) Local, municipal and regional public administration;
- (d) Aboriginal public administration;
- (e) Day care facility excluding in home day care;
- (f) Administrative offices owned and used by a non-profit or charitable entity;
- (g) Medical doctor office or hospital;
- (h) Places of worship excluding space that is designed for a commercial use.

“live/work unit” means a unit which contains separate residential and non-residential areas intended for both residential and non-residential uses concurrently, and shares a common wall or floor with direct access between the residential and non-residential areas.

“local board” means a municipal service board, transportation commission, public library board, board of health, police services board, planning board, or any other



board, commission, committee, body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes of one or more local municipalities or the Region, including Niagara Regional Housing, but excluding a board of education, a conservation authority, any municipal services corporation that is not deemed to be a local board under O. Reg. 599/06 made under the *Municipal Act, 2001*, S.O. 2001, c.25, as amended.

“local municipality” means any one of the municipalities of the Town of Fort Erie, Town of Grimsby, Town of Lincoln, City of Niagara Falls, Town of Niagara-on-the-Lake, Town of Pelham, City of Port Colborne, City of St. Catharines, City of Thorold, Township of Wainfleet, City of Welland, and the Township of West Lincoln;

“lodging home” means a boarding, lodging, or rooming house in which lodging is provided for more than four persons in return for remuneration or for the provision of services, or for both, and in which the lodging rooms do not have both bathrooms and kitchen facilities for the exclusive use of individual occupants.

“long term care home” means homes, nursing homes or homes for the aged where the Ministry of Health and Long Term Care funds the care provided in such homes and application for accommodation is made through a Community Care Access Centre.

“mezzanine” means an intermediate floor assembly between the floor and ceiling of any room or story and includes an interior balcony;

“mixed-use building” means a building or structure used for both residential and non-residential use;

“multiplex dwelling” means a residential building containing three or more dwelling units, each of which unit a separate entrance to grade has;

“municipal housing project facilities” has the same meaning as that specified in the Region’s Municipal Housing Facility By-law (No. 34-2004), as may be amended;

“non-profit Housing Development” means development of a building or structure intended for use as residential premises by,

- (i) a corporation without share capital to which the Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing;
- (ii) a corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing; or
- (iii) a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act, or any successor legislation.



"non-residential building" means a building or structure used exclusively for non-residential use;

"non-residential use" means use or intended use for any purpose other than human habitation and includes, but is not limited to, an institutional use, an industrial use, and a commercial use;

"on-site farm accommodations" means a dwelling unit for seasonal or full-time farm help located within a farm building, ancillary to a farm and location on the same lot therewith.

"other multiple" means all residential units other than a single detached dwelling, semi-detached dwelling, apartment dwelling or a special care/ special dwelling room, including, but not limited to, row dwellings, multiplex dwelling, back-to-back townhouse dwelling, stacked townhouse dwelling, apartment buildings containing less than 7 units and the residential component of live/work units;

"place of worship" means any building or part thereof that is owned by a church or religious organization that is exempt from taxation as a place of worship pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31, as amended.

"Region" means The Regional Municipality of Niagara;

"Regulation" means O. Reg. 82/98 under the Act, as amended;

"rental Housing" means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;

"residential building" means a building used exclusively for residential use, including but not limited to a single detached dwelling, a semi-detached dwelling, a row dwelling, stacked townhouse dwelling, back-to-back townhouse dwelling, a multiplex dwelling, an apartment dwelling, a dwelling room; or the residential component of a live/work unit;

"residential use" means use or intended use for human habitation and ancillary purposes, and includes such use related to agricultural use, including farm help houses, but does not include a hotel/motel use; for purposes of this definition "ancillary purposes" includes (but is not limited to) vehicle storage and equipment storage;

"row dwelling" means a residential building containing three or more dwelling units separated by vertical division, each of which units has a separate entrance to grade;

"semi-detached dwelling" means a dwelling unit in a residential building consisting of two dwelling units separated by vertical division each of which units has a separate entrance to grade;



"single detached dwelling" means a residential building containing one dwelling unit and not attached to another structure. Where it is attached to another structure by footings or below grade walls only, it shall be considered a single detached dwelling for the purposes of this By-law;

"site" means a parcel of land which can be legally conveyed pursuant to Section 50 of the Planning Act and includes a development having two or more lots consolidated under one identical ownership.

"special care/special dwelling unit/room" means a residence (not including a farm help house)

- (a) containing two or more dwelling rooms, which rooms have common entrance from street level; and
- (b) where the occupants have the right to use in common with other occupants, halls, stairs, yards, common room and accessory buildings; and
- (c) that is designed to accommodate persons with specific needs, including but not limited to, independent permanent living arrangements; and where support services, such as meal preparation, grocery shopping, laundry, housing, nursing, respite care and attending services are provided at various levels; and includes but is not limited to retirement homes or lodges, group homes, dormitories, and hospices.

"stacked townhouse dwelling" means a building containing two or more dwelling units where each dwelling unit is separated horizontally and/or vertically from another dwelling unit by a common wall or floor;

"use" means either residential use or non-residential use.

"wind turbine" means a part of a system that converts energy into electricity, and consists of a wind turbine, a tower and associated control or conversion electronics. A wind turbine and energy system may be connected to the electricity grid in circuits at a substation to provide electricity off-site for sale to an electrical utility or other intermediary, where there is a rated output of more than 3 kilowatts.

RULES

2. For the purposes of complying with section 6 of the Act:

- (a) The rules for determining if a development charge is payable in any particular case and for determining the amount of the charge shall be



in accordance with sections 4 through 8, and 20 and 21.

- (b) The rules for determining exemptions, relief, credits and adjustments shall be in accordance with sections 9 through 19.
- (c) The rules for determining the indexing of development charges shall be in accordance with sections 20 and 21.
- (d) The rules respecting the redevelopment of land shall be in accordance with sections 10 and 11.

LANDS AFFECTED

- 3. This By-law applies to all lands in the geographic area of the Region, being all of the lands shown on Schedule “A”.

APPROVALS FOR DEVELOPMENT

- 4.
 - (a) Development charges under this By-law shall be imposed against all development if the development requires:
 - (i) the passing of a zoning By-law or of an amendment to a zoning By-law under section 34 of the *Planning Act*, R.S.O. 1990, c. P.13, as amended;
 - (ii) approval of a minor variance under section 45 of the *Planning Act*;
 - (iii) a conveyance of land to which a By-law passed under subsection 50(7) of the *Planning Act* applies;
 - (iv) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (v) a consent under section 53 of the *Planning Act*;
 - (vi) the approval of a description under section 50 of the *Condominium Act*, 1998, S.O. 1998, c. 19, as amended; or
 - (vii) The issuing of a permit under the *Building Code Act* in relation to a building or structure.



- (b) That nothing in this By-law prevents Council from requiring, in an agreement under section 51 of the *Planning Act* or as a condition of consent or an agreement respecting same under section 53 of the *Planning Act*, that the owner, at his or her own expense, install such local services related to or within the area to which a plan of subdivision or consent relates, as Council may require, in accordance with the Region's applicable local service policy in the effect at the time.

DESIGNATION OF SERVICES/ CLASSES OF SERVICES

- 5. A development charge shall include:

- (a) a charge in transit services

AMOUNT OF CHARGE

Amount of Charge – Residential

- 6. For development for residential purposes, development charges shall be imposed on all residential development, including a dwelling unit accessory to a non-residential development and the residential component of a mixed-use building, including the residential component of a live/work unit, according to the number and type of dwelling units on the lands as set out in Schedule "C" as applicable.

Amount of Charge – Non-residential

- 7. For development for non-residential purposes, development charges shall be imposed on all non-residential development and, in the case of a mixed-used building, on the non-residential component of the mixed-use building, including the non-residential component of a live/work unit, according to the type and gross floor area of the non-residential component as set out in Schedule "C" as applicable.

TIMING AND CALCULATION AND PAYMENT

- 8.
 - (a) The development charges under this By-law shall be calculated and payable as of the date of the issuance of the first building permit with respect to the development.



- (b) No Chief Building Official of any local municipality shall issue a building permit in respect of a development for which a development charge is payable pursuant to this By-law, until such development charge is paid.
- (c) The Region may, by agreement pursuant to section 38 of the Act, permit an owner to perform work that relates to a service to which this By-law applies in lieu of the payment of all or any portion of a development charge. The Region will give the owner who performed the work a credit towards the development charge in accordance with the agreement and subject to the requirements of the Act. In addition, the Region may, in the case of development located outside of the existing service area, require payment of an appropriate share of the costs of the required infrastructure within the existing service area, in addition to the costs external to the service area.
- (d) Notwithstanding Sections 8 (a), 8 (b), or 8 (c), development charges for rental housing and institutional developments are due and payable in 6 equal annual payments commencing with the first instalment payable on the date of occupancy, and each subsequent instalment, including interest at the interest rate as provided in the Regional Policy CSD 49-2020, as may be revised from time to time.
- (e) Notwithstanding Sections 8 (a), 8 (b), 8 (c), or 8 (d), development charges for non-profit housing developments are due and payable in 21 equal annual payments commencing with the first instalment payable on the date of occupancy, and each subsequent instalment, including interest at the interest rate as provided in the Regional Policy CSD 49-2020, as may be revised from time to time.
- (f) Where the development of land results from the approval of a site plan or zoning by-law amendment application received on or after January 1, 2020, and the approval of the application occurred within two years of building permit issuance, the development charges under Sections 6 and 7 shall be calculated on the rates set out in Schedule "C" on the date of the planning application, including interest. Where both site plan and zoning by-law amendment applications apply, development charges under Sections 6, 7, and 8 (a) through 8 (f) shall be calculated on the rates, including interest at the interest rate as provided in the Regional Policy CSD 49-2020, as may be revised from time to time, as set out in Schedule "C" on the date of the later planning application.



EXEMPTIONS

9. The following are exempt from the payment of development charges under this By-law by reason of section 3 of the Act and section 6.1 of the Ministry of Training, Colleges and Universities Act:
- (a) lands and buildings owned by and used for the purposes of any local municipality or the Region or any local board unless such buildings or parts thereof are used, designed or intended for use primarily for or in connection with any commercial purpose; and
 - (b) land and buildings owned by and used for the purposes of a board of education unless such buildings or parts thereof are used, designed or intended for use primarily for or in connection with any commercial purpose.
 - (c) Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education, if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

Rules With Respect to Redevelopment – Demolitions

- 10.
- (a) If application is made for a building permit in respect of a parcel of land upon which a building/structure existed within five years prior to the date of such application, then the amount of the development charges payable shall be the excess of the development charges for the building/structure constructed, less the development charges for building/structure demolished or destroyed. This calculation is based on the development charge rates as of the date the charges are calculated and payable for the new building/structure.
 - (b) If, at the time of payment of development charges in respect of a parcel of land, the owner of the said land provides written notification of his/her intention to demolish (within five years) a building/structure existing on that parcel at the time of such payment, then upon the subsequent assurance by the Treasurer of the relevant local municipality (or his or her designate) to the Region's Treasurer, within five years after such payment, that such building/structure on such



parcel has indeed been so demolished (and the particulars of such demolished building/structure), the Region shall refund to such owner a reduction in the development charges paid, which reduction is the amount, calculated pursuant to this By-law or a predecessor By-law of the Region, at the development charge rates in effect at the time of such payment, that would have been payable as development charges in respect of the building/structure demolished, provided that such reduction shall not exceed the development charges actually paid.

- (c) Where demolition takes place on a brownfield or an archaeological site, the above conditions apply however, an application may be made to the Regional Treasurer for an extension of time for the redevelopment credit of up to three additional years if the redevelopment has not been able to proceed due to delays in completing the remediation works. This application must be received prior to the expiry of the initial five-year period as provided in section 10(a) of this By-law. This application will be considered by Regional Council for approval.
- (d) Where the first use of a building/structure would be exempt from development charges, as set out in section 9 of this by-law, the reduction available under 10(a), 10(b), and 10(c) above shall be determined by assessing the first use of the building/structure at the Institutional rate set forth in Schedule “C”, as applicable, to this By-law.

Rules With Respect to Redevelopment – Conversions

11.

- (a) If a development includes the conversion of a building/structure from one use (the “first use”) to another use, then the amount of development charges payable shall be reduced by the amount, calculated pursuant to this By-law at the current development charge rates, that would be payable as development charges in respect of the first use, provided that such reduction shall not exceed the development charges otherwise payable.
- (b) Where the first use of a building/structure would be exempt from development charges, as set out in section 9 of this by-law, the reduction available under the above shall be determined by assessing the first use of the building/structure at the Institutional rate set forth in



Schedule “C”, as applicable, to this By-law.

Rules with Respect to Exemptions for Intensification of Existing and New Housing

12. Pursuant to the Act, no development charge is payable if the development is only the enlargement of an existing dwelling unit.
13. Pursuant to the Act and Regulation, no development charge is payable if the development is to:
 - (a) permit the creation of one or two additional Dwelling Units in an existing single detached dwelling or a prescribed ancillary residential dwelling structure to the existing residential building;
 - (b) permit the creation of additional dwelling units equal to the greater of one Dwelling Unit or one percent of the existing Dwelling Units in existing Rental Housing or a prescribed ancillary residential dwelling structure to the existing residential building;
 - (c) permit the creation of one additional dwelling unit in any other existing residential building already containing at least one Dwelling Unit or prescribed ancillary residential dwelling structure to the existing residential building; or
 - (d) permit the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including residential dwelling structures ancillary to dwellings, subject to the following restrictions:

Item	Name of Class of Proposed New Residential Buildings	Description of Class of Proposed New Residential Buildings	Restrictions
1	Proposed new detached dwellings	Proposed new residential buildings that would not be attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new detached dwelling must only contain two dwelling units.</p> <p>The proposed new detached dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
2	Proposed new semi-detached dwellings or row dwellings	Proposed new residential buildings that would have one or two vertical walls, but no other parts, attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new semi-detached dwelling or row dwelling must only contain two dwelling units.</p> <p>The proposed new semi-detached dwelling or row dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
3	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling and that are permitted to contain a single dwelling unit.	<p>The proposed new detached dwelling, semi-detached dwelling or row dwelling, to which the proposed new residential building would be ancillary, must only contain one dwelling unit.</p> <p>The gross floor area of the dwelling unit in the proposed new residential building must be equal to or less than the gross floor area of the detached dwelling, semi-detached dwelling or row dwelling to which the proposed new residential building is ancillary.</p>



14. Notwithstanding section 13 above, Development Charges shall be imposed if the total Gross Floor Area of the additional one or two dwelling units exceeds the Gross Floor Area of the existing Single Detached Dwelling Unit.
15. Notwithstanding section 13 above, Development Charges shall be imposed if the additional Dwelling Unit(s) has a Gross Floor Area greater than:
 - (a) In the case of a Semi-detached Dwelling Unit or Townhouse Dwelling Unit, the Gross Floor Area of the existing Dwelling Unit; and
 - (b) In the case of any other Residential Building, the Gross Floor Area of the smallest Dwelling Unit contained in the said residential Building
16. The exemption to Development Charges in Section 12 above shall only apply to the first instance of intensification in an existing or new dwelling.
17. Subject to sections 14, 15, and 16 above, any exemption under section 13 above shall apply to the smallest dwelling unit, as determined by applicable rates under this by-law.

Rules with Respect to Exemptions for Industrial Enlargement and Industrial Grant Program

18.
 - (a) Pursuant to the Act, and notwithstanding any other provision of this By-law, there shall be an exemption from the payment of development charges for one or more enlargements of existing industrial buildings on a site, up to a maximum of fifty percent of the gross floor area before the first enlargement for which an exemption from the payment of development charges was granted pursuant to the Development Charges Act or this section. The development need not be an attached addition or expansion of an existing industrial building, but rather may be a new standalone structure, provided it is located on the same parcel of land. Development charges shall be imposed in accordance with this By-law with respect to the amount of floor area of an enlargement that results in the gross floor area of the industrial building on the site being increased by greater than fifty per cent of the gross floor area of all the existing industrial buildings on the site.
 - (b) If the gross floor area is enlarged by more than 50 percent, the amount of the development charge in respect of the enlargement is



the amount of the development charge that would otherwise be payable multiplied by the fraction determined as follows:

- (i) Determine the amount by which the enlargement exceeds 50 percent of the gross floor area before the enlargement.
- (ii) Divide the amount determined under paragraph i by the amount of the enlargement.

DISCRETIONARY EXEMPTIONS

19. Notwithstanding any other provision of this By-law, no development charge is imposed under this By-law respecting:
- (a) non-residential lands and buildings used for agricultural use;
 - (b) on-farm site farm accommodations used for agricultural use; and
 - (c) that portion of a place of worship which is used exclusively as a place of worship for religious services and any reception and meeting areas used in connection with, or integral to the worship space.

INDEXING

20. The amounts of development charges imposed pursuant to this By-law, as set out in Schedule “C”, as applicable, shall be adjusted annually without amendment to this By-law, in accordance with the prescribed index in the Act.
21. For greater certainty, on January 1 of each year, the annual indexation adjustment shall be applied to the development charge as set out in Schedule “C”, as applicable, plus the accumulated annual indexation adjustments from previous years, if any.

REMITTANCE TO THE UPPER-TIER

22. Pursuant to section 29 of the Act:
- (a) The Treasurer of the upper-tier municipality shall certify to the treasurer of the area municipality that the charge has been imposed, the amount of the charge, the manner in which the charge is to be paid and when the charge is payable;
 - (b) The Treasurer of the area municipality shall collect the charge when it



is payable and shall, unless otherwise agreed by the upper-tier municipality, pay the charge to the Treasurer of the upper-tier municipality on or before the 25th day of the month following the month in which that charge is received by the area municipality;

- (c) If the charge is collected by the upper-tier municipality, the Treasurer of the upper-tier municipality shall certify to the Treasurer of the area municipality that the charge has been collected.

GENERAL

23. The following schedules to this By-law form an integral part of this By-law:

Schedule "A" – Map of the Regional Municipality of Niagara

Schedule "B" – Components of Services Designated in Section 5

Schedule "C" – Schedule of Transit Development Charges

24. This By-law shall come into force and effect on **XX, 2022**.
25. Pursuant to the Act, and unless it is repealed earlier, this By-law shall expire at 11:59 PM on **XX, 2027**.
26. Each of the provisions of this By-law is severable and if any provision hereof should, for any reason, be declared invalid by the Ontario Land Tribunal or a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

READ A FIRST AND SECOND TIME THIS **XX DAY OF **XX**, 2022.**

READ A THIRD TIME AND FINALLY PASSED THIS **XX DAY OF **XX**, 2022.**

THE REGIONAL MUNICIPALITY OF NIAGARA

James Bradley, Regional Chair



Ann-Marie Norio, Regional Clerk



**Schedule “A”
To By-law 22-____
Map of the Regional Municipality of Niagara**

Niagara Region

Map of Regional Municipality of Niagara

Schedule A





**Schedule “B”
To By-law 22-____
Components of Service Designated in Section 5**

D.C.-Eligible Service:

Transit

Transit Vehicles

Transit Facilities

Other Transit Infrastructure



Schedule "C"
Schedule of Transit Development Charges

Service/Class of Service	Single and Semi-Detached Dwelling	Other Multiples	Apartments 2+ Bedrooms	Apartments 1 Bedroom	Special Care/Special Dwelling Units & Dwelling Rooms	Commercial (per sq.ft.)	Industrial (per sq.ft.)	Institutional (per sq.ft.)	Wind Turbines
Transit Services	617	441	419	256	232	0.62	0.20	0.38	0



Appendix C

Transit Asset Management Requirements



Table C-1
Regional Municipality of Niagara
Summary of Transit Assets

Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
<p>1. A section that sets out the state of local infrastructure and that sets out:</p>	<p>As required by the Infrastructure for Jobs and Prosperity Act, the Region has been undertaking the development of an updated asset management plan (AMP). On June 15, 2022 the Region published its 2021 Corporate Asset Management Plan (CAMP), which provided updates since 2016, and presents the state of the Region's assets, service levels and risks, management strategies, and corresponding financial and investment needs. The 2021 CAMP however is based on the status of transit at the Region in 2021, and therefore only includes intermunicipal Regional transit assets.</p> <p>In February 2022, triple majority approval was obtained to consolidate all Municipal and Regional transit services within the Niagara Region. In May 2022, Regional Council approved the passage of a by-law to establish the Niagara Transit Commission (NTC) as a municipal services board of the Region, which will commence taking over responsibility for all transit in Niagara on January 1, 2023. All transit related assets will be transferred to the NTC, subject to approval of Municipal Transfer Agreements with all local area municipalities that currently have transit assets and operations. Post January 1, 2023, the NTC will oversee all transit assets and operations in Niagara and will look to develop an updated AMP which covers all assets and transit operations within the Niagara Region.</p> <p>For purposes of PSAB, all assets are tracked at both the Municipal and Regional level. Average useful lives are assigned to each asset for purposes of amortization and future replacement. The condition of assets is reviewed periodically throughout each year and during the budget process.</p>



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
i. the types of assets and their quantity or extent,	See tables C-2 to C-10
ii. the financial accounting valuation and replacement cost valuation for all assets,	The accounting valuation is based on PSAB 3150 reporting requirements for Tangible Capital Assets and is depreciated using a straight-line amortization method based on the expected useful life of the asset.
iii. the asset age distribution and asset age as a proportion of expected useful life for all assets, and	See tables C-2 to C-10
iv. the asset condition based on standard engineering practices for all assets.	Upon consolidation the Niagara Transit Commission will incorporate the SCTC process for assessing Asset conditions; All Facility asset conditions will be reviewed through Health and Safety Inspections, components such as HVAC, Water, etc. are reviewed quarterly by a private firm to assess capital needs. The balance of the facility conditions will be monitored by Transit and City staff on an ongoing basis. Fleet assets are maintained based on MTO standards and are carried out by Transit Mechanics to adhere to the legislative standards.
2. A section that sets out the proposed level of service and that:	n/a
i. defines the proposed level of service through timeframes and performance measures,	The NTC will be a new amalgamated service. Expected service levels for the future are set out in the Optimus report dated April 2020 (available on Niagara Region's website; October 21, 2020 Council Agenda).



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
ii. discusses any external trends or issues that may affect the proposed level of service or the municipality's ability to meet it, and	<p>Improving GO Transit within the Niagara Region has been a priority of Regional Council for the past 5+ years. The Region has approved a capital project budget of \$40,000,000 to make improvements to the existing GO Stations in Niagara Falls and St. Catharines as well as for the development of a new GO Station in Grimsby. Once complete, the new GO Station in Grimsby and enhancements in St. Catharines and Niagara Falls will lead to increased GO service, placing a corresponding demand for increased transit service levels to accommodate enhanced GO service.</p> <p>In addition to this, On Demand transit has recently been launched by multiple municipalities locally, in addition to the Region's launch of intermunicipal On Demand transit being launched in August 2020. This will impact the need/ratio of conventional fleet vs. smaller fleet to accommodate increased On Demand transit growth and demand.</p>
iii. shows current performance relative to the targets set out.	<p>Monitoring of ridership by route and by peak hours will inform staff of areas that require increased service to meet demand/frequency to ensure that the ridership targets set out are met.</p> <p>Staff also monitor complaints to ensure that customer service level targets are being met.</p>
3. An asset management strategy that:	n/a



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
i. sets out planned actions that will enable the assets to provide the proposed level of service in a sustainable way, while managing risk, at the lowest life cycle cost,	Transit will be seeking to establish a capital reserve fund during the 2023 Budget process which will supplement the annual Provincial Gas Tax. In addition, Transit will also leverage capital funding through the Investing in Canada Infrastructure Program (I.C.I.P.) for replacing and maintaining the current levels of service. The Commission/Region is leveraging the program which has upper-level governments cover 73.3% of the cost of capital assets up to \$148 million, to date \$70 million has been allocated to capital projects, the Commission will utilize the remaining \$78M over the next 10 years. The I.C.I.P. program has been extended to 2033. The I.C.I.P. funding allows the NTC to minimize the tax impact to local taxpayers. Beyond 2033, the Commission/Region will utilize the capital reserves annually in order to fund capital projects and maintain the current level of service.
ii. is based on an assessment of potential options to achieve the proposed level of service, which assessment compares:	n/a
A. life cycle costs,	See tables C-2 to C-10
B. all other relevant direct and indirect costs and benefits, and	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
C. the risks associated with the potential options,	<p>The risk of not following an Asset Management Plan may result in:</p> <ul style="list-style-type: none"> • increased lifecycle costs of capital infrastructure and rolling fleet due to unplanned repairs. • increased operating and maintenance costs due to unplanned equipment failure. • risk of violation of Provincial and Federal Regulations including Occupational Health and Safety Act, Ontario Fire Code and Ontario Building Code. • reduced procurement efficiency. • risk of compromised security (vault and fare media). • increased contractual and reputation risks.
iii. contains a summary of, in relation to achieving the proposed level of service,	n/a
A. non-infrastructure solutions,	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.
B. maintenance activities,	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.
C. renewal and rehabilitation activities,	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.
D. replacement activities,	The proposed 2023 budget will be available towards the end of 2023.
E. disposal activities, and	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
F. expansion activities.	Individual 2022 operating budgets of each local area municipality plus the Niagara Region's budget can found on the financial management/budgeting section of each respective website.



<p>iv. discusses the procurement measures that are intended to achieve the proposed level of service, and</p>	<p>TRANSIT COMMISSION PURCHASING PRINCIPLES (to be adopted by new Commission)</p> <ul style="list-style-type: none">• To promote the most cost effective and efficient use of Commission funds and resources by acquiring the specified goods and services at the optimum quality, quantity, price, delivery and performance.• To encourage open competitive bidding on all acquisitions and disposal of goods and services where practical. The open bidding processes shall be both objective and fair. Objectivity will be maintained through processes that will be developed and implemented in an unbiased manner, not influenced by personal preferences, prejudices or interpretation. Fairness will be maintained by applying the policies equally to all bidders.• Unless otherwise approved by the Commission, to purchase goods and services only as approved in the annual budgets.• To obtain the most competitive offers from the most responsible and responsive vendors. To use vendors who comply with the provisions of the bid solicitation, including specifications and contractual terms and conditions. To use vendors who can be expected to provide satisfactory performance based on reputation, references, past experience, and sufficiency of financial and other resources.• To structure specifications that do not exclude certain vendors or manufacturers unless there is documented evidence to warrant exclusion.• To always consider the “total acquisition cost” rather than the lowest bid.• This includes, but is not limited to, such factors as repairs, staff training, suitability, compatibility, warranty, trade-in values, recycling and disposal concerns.
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	<ul style="list-style-type: none">• To delegate the appropriate level of authority to enable Commission departments to meet service requirements. To ensure that employees who are responsible for requisitioning and purchasing goods and services are accountable for their actions and decisions.• To participate with other publicly funded bodies in co-operative purchasing activities where they are in the best interest of the Commission.
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Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
v. includes an overview of the risks associated with the strategy and any actions that will be taken in response to those risks.	<p>Changing technology: Investment in Transit assets are high cost, long term commitments. With rapidly changing technology such as electric vehicles and autonomous vehicles, the Transit Commission may be required to quickly modify, remove and/or add fleet and facility assets in order to accommodate emerging trends.</p> <p>Funding from Senior Government: Senior levels of Government have recognized gridlock costs Canada's economy billions of dollars in lost productivity and damage to the environment. In recent years, the Government of Canada has provided stimulus money (Public Transit Infrastructure Fund and Investing in Canada Infrastructure Program) to improve and expand transit service that has provided transit operators with the necessary funds for fleet and facility maintenance. Cancellation of funding programs will result in budget shortfalls.</p> <p>Skilled Labour: The Canadian Trucking Alliance has reported the growing shortage of attracting and retaining heavy duty mechanics is near "crisis". The impact of retiring baby boomers and changing educational values that allowed the mechanic occupation to seem an unappealing career choice for parents to encourage children has significantly impacted the availability of qualified mechanics. The inability to acquire skilled staff to meet growing fleet needs may have financial and service impacts.</p>
4. A financial strategy that: i. shows the yearly expenditure forecasts that are proposed to achieve the proposed level of service, categorized by,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report dated April 2020 (available on Niagara Region's website; October 21, 2020 Council Agenda).



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
A. non-infrastructure solutions,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
B. maintenance activities,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
C. renewal and rehabilitation activities,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
D. replacement activities,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
E. disposal activities, and	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
F. expansion activities,	Individual financial strategies were provided by individual municipalities, and these will be consolidated with the new NTC. However, much of this was included within the Optimus report.
ii. provides actual expenditures in respect of the categories set out in sub-subparagraphs i A to F from the previous two years, if available, for comparison purposes,	The financial strategy noted above is based on current existing transit capital assets within Niagara and the annual re-investment needed to maintain and replace those assets based on an average expected useful life. Previous year's transit operating, and capital costs are not readily available or publicly posted.



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
iii. gives a breakdown of yearly revenues by source,	<p>The Transit Commission intends to fund its future capital budget needs by leveraging the Investing in Canada Infrastructure Program and Provincial Gas Tax funding. In addition to this, the Commission intends to budget an annual operating transfer to capital reserve as part of its budgeting process. This will ensure any funds needed in excess of Federal and Provincial funds can be funded through capital reserves. Any capital budget that cannot be funded through Federal and Provincial funding and reserves, would need to be externally funded through debt. Planned debt issuances would be approved by the Commission board as part of the annual capital budget process and would also be approved by Regional Council.</p> <p>As part of the Region's capital budgeting process, a business case will be required for all transit capital projects, and each project will be subject to the Region's Corporate Asset Management Resource Allocation (CAMRA) process which incorporates risk and other factors in guiding the annual funding decisions on all capital projects of the Niagara Region. Only projects that exceed a certain scoring threshold within the CAMRA process will be permitted to be incorporated into the upcoming capital budget, which would then need to be approved by both the Transit Commission board as well as Regional Council.</p>
iv. discusses key assumptions and alternative scenarios where appropriate, (see associated text) and	See cell above



Ontario Regulation 82/98, as amended subsection 8(3) Requirements	Compliance
v. identifies any funding shortfall relative to financial requirements that cannot be eliminated by revising service levels, asset management or financing strategies, and discusses the impact of the shortfall and how the impact will be managed.	See cell above



Table C-2
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Land Improvements

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Fencing	SCTC	Land Improvements	2002	Straight Line	25	\$44,279	\$9,741	\$65,796
Parking Lot Maint (Lighted)	SCTC	Land Improvements	1991	Straight Line	15	\$274,766	\$0	\$507,655
Parking Lot Admin (Lighted)	SCTC	Land Improvements	1991	Straight Line	15	\$336,716	\$0	\$622,113
Admin Front Entrance Paving	SCTC	Land Improvements	2013	Straight Line	15	\$35,438	\$16,622	\$42,352
Asphalt Paving at DTT	SCTC	Land Improvements	2014	Straight Line	15	\$58,833	\$31,370	\$68,932
Asphalt Paving at DTT	SCTC	Land Improvements	2017	Straight Line	15	\$37,295	\$26,107	\$41,177
Parking Lot Maintenance (South)	SCTC	Land Improvements	2018	Straight Line	15	\$37,692	\$28,897	\$40,799
Asphalt Paving at DTT	SCTC	Land Improvements	2021	Straight Line	15	\$98,852	\$95,557	\$100,829
Sidewalk	NF	Land Improvements	2016	Straight Line	40	\$4,836	\$4,101	\$5,446
Bus Pad	NF	Land Improvements	2017	Straight Line	40	\$3,599	\$3,149	\$3,974
Bus Pad	NF	Land Improvements	2017	Straight Line	40	\$6,407	\$5,606	\$7,074
Transit Hub	NF	Land Improvements	2018	Straight Line	17	\$145,001	\$96,063	\$156,954
Bus Shelter	NF	Land Improvements	2018	Straight Line	20	\$57,367	\$44,460	\$62,096
LED lighting & pole	NF	Land Improvements	2018	Straight Line	30	\$12,799	\$11,057	\$13,854
LED lighting & pole	NF	Land Improvements	2018	Straight Line	30	\$12,799	\$11,057	\$13,854
LED lighting & pole	NF	Land Improvements	2018	Straight Line	30	\$12,799	\$11,057	\$13,854
Raised Concrete Pad	NF	Land Improvements	2018	Straight Line	40	\$27,751	\$24,918	\$30,039
Bus Pad	NF	Land Improvements	2018	Straight Line	40	\$24,051	\$21,596	\$26,034
Road Top	NF	Land Improvements	2018	Straight Line	25	\$28,225	\$23,615	\$30,552
Road Base	NF	Land Improvements	2018	Straight Line	50	\$40,815	\$37,482	\$44,179
Road Subbase	NF	Land Improvements	2018	Straight Line	75	\$63,493	\$60,036	\$68,727
Sidewalks	NF	Land Improvements	2019	Straight Line	40	\$6,751	\$6,161	\$7,164



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Sidewalks	NF	Land Improvements	2019	Straight Line	40	\$1,225	\$1,118	\$1,300
Sidewalks	NF	Land Improvements	2019	Straight Line	40	\$4,318	\$3,940	\$4,582
Sidewalks	NF	Land Improvements	2019	Straight Line	40	\$6,280	\$5,731	\$6,664
Sidewalks	NF	Land Improvements	2019	Straight Line	40	\$1,225	\$1,118	\$1,300
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$2,876	\$2,726	\$2,992
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$12,674	\$12,016	\$13,186
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$15,366	\$14,567	\$15,987
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$5,849	\$5,545	\$6,085
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$8,865	\$8,404	\$9,223
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$9,712	\$9,207	\$10,104
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$3,178	\$3,013	\$3,306
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$12,520	\$11,870	\$13,026
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$15,878	\$15,053	\$16,519
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$5,061	\$4,798	\$5,265
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$3,283	\$3,112	\$3,416
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$7,464	\$7,076	\$7,766
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$1,016	\$964	\$1,057
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$2,620	\$2,484	\$2,726
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$4,378	\$4,151	\$4,555
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$1,077	\$1,021	\$1,121
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$25,045	\$24,004	\$26,057
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$65,864	\$63,126	\$68,525
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$126,678	\$121,413	\$131,796
Washroom Pad	NF	Land Improvements	2020	Straight Line	40	\$66,421	\$63,660	\$69,104
Bus Shelter	NF	Land Improvements	2020	Straight Line	20	\$17,879	\$16,392	\$18,601
Bus Shelter	NF	Land Improvements	2020	Straight Line	20	\$37,249	\$34,152	\$38,754
Bus Shelter	NF	Land Improvements	2020	Straight Line	20	\$58,704	\$53,823	\$61,076



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Retaining Wall	NF	Land Improvements	2020	Straight Line	40	\$72,592	\$69,575	\$75,525
Retaining Wall	NF	Land Improvements	2020	Straight Line	40	\$54,114	\$51,865	\$56,300
Bus Pad	NF	Land Improvements	2020	Straight Line	39	\$4,050	\$3,790	\$4,214
Bus Pad	NF	Land Improvements	2020	Straight Line	39	\$4,065	\$3,805	\$4,229
Transit Sign	NF	Land Improvements	2020	Straight Line	10	\$4,667	\$3,501	\$4,856
Landscaping	NF	Land Improvements	2015	Straight Line	0	\$129,030	\$129,030	\$148,215
Exterior Concrete Areas	NF	Land Improvements	2015	Straight Line	40	\$102,495	\$83,705	\$117,735
Asphalt Areas / Parking Lot	NF	Land Improvements	2015	Straight Line	20	\$1,070,971	\$678,282	\$1,230,209
Fencing & Gates	NF	Land Improvements	2015	Straight Line	25	\$132,313	\$94,325	\$151,986
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$25,604	\$24,549	\$26,638
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$67,334	\$64,560	\$70,054
Bus Pad	NF	Land Improvements	2020	Straight Line	40	\$129,506	\$124,170	\$134,738
Washroom Pad	NF	Land Improvements	2020	Straight Line	40	\$67,904	\$65,106	\$70,647
Bus Shelter	NF	Land Improvements	2020	Straight Line	40	\$18,278	\$16,771	\$19,016
Bus Shelter	NF	Land Improvements	2020	Straight Line	40	\$38,080	\$34,941	\$39,618
Bus Shelter	NF	Land Improvements	2020	Straight Line	40	\$60,014	\$55,067	\$62,439
Retaining Wall	NF	Land Improvements	2020	Straight Line	40	\$74,212	\$71,154	\$77,210
Retaining Wall	NF	Land Improvements	2020	Straight Line	40	\$55,322	\$53,043	\$57,557
IMT Layby - Morrison St.	NF	Land Improvements	2021	Straight Line	40	\$0	\$0	\$0
Road Base	NF	Land Improvements	2021	Straight Line	40	\$37,005	\$36,265	\$37,745
Road Top	NF	Land Improvements	2021	Straight Line	40	\$30,099	\$28,895	\$30,700
Curbs	NF	Land Improvements	2021	Straight Line	40	\$28,151	\$27,447	\$28,714
Sidewalks	NF	Land Improvements	2021	Straight Line	40	\$27,661	\$26,969	\$28,214
Bus Bay	NF	Land Improvements	2021	Straight Line	40	\$69,452	\$67,716	\$70,842
Budget Shelter Pad	NF	Land Improvements	2021	Straight Line	40	\$2,599	\$2,535	\$2,651
Retaining Wall	NF	Land Improvements	2021	Straight Line	40	\$13,590	\$13,250	\$13,862
Bus Shelter	NF	Land Improvements	2021	Straight Line	40	\$38,458	\$36,536	\$39,227



Table C-3
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Buildings

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Building Sign	SCTC	Buildings	1991	Straight Line	30	\$10,300	\$0	\$19,030
HVAC Units	SCTC	Buildings	2014	Straight Line	25	\$331,422	\$238,840	\$388,314
Lighting Upgrades	SCTC	Buildings	2014	Straight Line	5	\$40,872	\$0	\$47,888
Transit Commission Building	SCTC	Buildings	1991	Straight Line	75	\$7,066,694	\$4,197,803	\$13,056,345
Bathroom Rebuild	SCTC	Buildings	2017	Straight Line	25	\$65,703	\$56,505	\$72,541
Garage Expansion	SCTC	Buildings	2017	Straight Line	25	\$123,960	\$106,605	\$136,861
Garage Expansion	SCTC	Buildings	2018	Straight Line	25	\$1,759,502	\$1,513,172	\$1,904,541
WIP ICIP 6- Facility Expansion	SCTC	Buildings	2021	Straight Line	25	\$155,264	\$155,264	\$158,370
Transit Hub	NF	Buildings	2015	Straight Line	20	\$175,994	\$132,699	\$202,162
Portable Lunchroom and Washrooms	NF	Buildings	2016	Straight Line	25	\$69,457	\$51,398	\$78,220
Roof	NF	Buildings	2015	Straight Line	20	\$997,669	\$632,804	\$1,146,008
Signage	NF	Buildings	2015	Straight Line	10	\$53,064	\$14,150	\$60,954
Lockers	NF	Buildings	2015	Straight Line	10	\$13,011	\$3,470	\$14,946
Window Treatments	NF	Buildings	2015	Straight Line	10	\$9,433	\$2,516	\$10,836
Washroom & Shower Accessories	NF	Buildings	2015	Straight Line	20	\$14,216	\$9,004	\$16,330
HVAC	NF	Buildings	2015	Straight Line	25	\$1,797,232	\$1,270,045	\$2,064,455
Sprinkler System	NF	Buildings	2015	Straight Line	25	\$212,112	\$149,893	\$243,650
Computer Room Air Conditioner	NF	Buildings	2015	Straight Line	25	\$1,074,465	\$759,289	\$1,234,223
Electric Water Heater	NF	Buildings	2015	Straight Line	10	\$22,434	\$5,983	\$25,770
Water Fountain & Coolers	NF	Buildings	2015	Straight Line	10	\$59,632	\$15,902	\$68,498



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Audio Visual Equipment	NF	Buildings	2015	Straight Line	10	\$7,409	\$1,976	\$8,511
Transit Building	NF	Buildings	2015	Straight Line	60	\$16,216,045	\$14,242,868	\$18,627,138
Portable Washroom	NF	Buildings	2021	Straight Line	25	\$35,613	\$34,189	\$36,325



Table C-4
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Structures

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Temporary Storage Facility	SCTC	Structures	2008	Straight Line	10	\$104,000	\$0	\$137,226
Storage Facility Addition - Louth Street	SCTC	Structures	2012	Straight Line	20	\$1,075,451	\$672,157	\$1,310,969
DTT Counter	SCTC	Structures	2016	Straight Line	10	\$38,537	\$21,195	\$43,398
Electronic Gates- Louth Street	SCTC	Structures	2018	Straight Line	12	\$96,724	\$76,573	\$104,697
Bus Stops	SCTC	Structures	2019	Straight Line	15	\$617,339	\$567,520	\$655,125
DTT- Lunch Room and Bathroom upgrade	SCTC	Structures	2020	Straight Line	15	\$301,395	\$291,909	\$313,572
Maintenance Supervisor separate workspace- Facility	SCTC	Structures	2021	Straight Line	15	\$49,237	\$47,982	\$50,222
Individual benches at Terminal	SCTC	Structures	2021	Straight Line	15	\$21,358	\$20,646	\$21,785
Womens' Bathroom in Garage	SCTC	Structures	2021	Straight Line	15	\$30,492	\$29,476	\$31,102
BPX room Downtown - WIP	SCTC	Structures	2021	Straight Line	15	\$58,455	\$58,455	\$59,624
Bus Shelters	WT	Structures	2013	Straight Line	15	\$10,270	\$4,279	\$12,274
Bus Shelters	WT	Structures	2014	Straight Line	15	\$11,018	\$4,958	\$12,909
Bus Shelters	WT	Structures	2010	Straight Line	15	\$12,548	\$2,719	\$15,914
Bus Shelters	WT	Structures	2010	Straight Line	15	\$12,967	\$2,377	\$16,445
Bus Shelters	WT	Structures	2009	Straight Line	15	\$6,732	\$785	\$8,709
Bus Shelters	WT	Structures	2008	Straight Line	15	\$18,540	\$927	\$24,463
TRANSIT BUS SHELTERS	WT	Structures	2019	Straight Line	15	\$48,498	\$37,990	\$51,467
TRANSIT SHELTERS - PADS	WT	Structures	2019	Straight Line	15	\$1,502	\$1,226	\$1,594



Table C-5
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Furniture

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Detail Furniture	SCTC	Furniture	2012	Straight Line	20	\$11,036	\$5,794	\$13,453
Separate workspaces in Admin Office - SRA	SCTC	Furniture	2021	Straight Line	10	\$44,298	\$42,083	\$45,184
Terminal Furniture	SCTC	Furniture	2021	Straight Line	5	\$603	\$543	\$615
Facility Furniture	SCTC	Furniture	2022	Straight Line	5	\$6,135	\$6,135	\$6,135
Fridge	WT	Furniture	2013	Straight Line	10	\$626	\$63	\$748
Filing Cabinets - 2 dwr LAT - gr	WT	Furniture	2012	Straight Line	10	\$276	\$7	\$336
Filing Cabinets - 4 dwr VERT - g	WT	Furniture	2013	Straight Line	10	\$167	\$13	\$200
Cabinets -45ininWx72ininTx16inin	WT	Furniture	2013	Straight Line	10	\$2,545	\$191	\$3,042
Cabinet - 2 dr storage - 18ininD	WT	Furniture	2014	Straight Line	10	\$232	\$52	\$272
Filing Cabinet - 3 dwr LAT	WT	Furniture	2014	Straight Line	10	\$355	\$80	\$416
Links Office Furniture	WT	Furniture	2014	Straight Line	10	\$2,123	\$584	\$2,487
Filing Cabinet - 3 dwr LAT	WT	Furniture	2015	Straight Line	10	\$536	\$174	\$616
Blinds	WT	Furniture	2015	Straight Line	10	\$2,387	\$776	\$2,742
OFFICE FURNITURE	WT	Furniture	2016	Straight Line	10	\$1,623	\$690	\$1,828
Traffic Signs	WT	Furniture	2013	Straight Line	10	\$3,988	\$217	\$4,766
Traffic Signs	WT	Furniture	2013	Straight Line	10	\$1,949	\$189	\$2,329
Traffic Signs	WT	Furniture	2013	Straight Line	10	\$778	\$109	\$930
Traffic Signs	WT	Furniture	2014	Straight Line	10	\$216	\$40	\$253
Traffic Signs	WT	Furniture	2015	Straight Line	10	\$110	\$36	\$126



Table C-6
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Information Technology Equipment

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Radio System	SCTC	IT Equipment	2003	Straight Line	10	\$92,000	\$0	\$134,027
New computers (3) SAS	SCTC	IT Equipment	2010	Straight Line	5	\$17,160	\$0	\$21,763
Front entrance cameras, DVR	SCTC	IT Equipment	2010	Straight Line	10	\$7,479	\$0	\$9,486
Telephone System	SCTC	IT Equipment	2012	Straight Line	12	\$22,577	\$4,704	\$27,521
Network Cabling	SCTC	IT Equipment	2012	Straight Line	12	\$23,489	\$4,894	\$28,633
Gates Server	SCTC	IT Equipment	2012	Straight Line	5	\$1,731	\$0	\$2,111
Sched21 Server	SCTC	IT Equipment	2012	Straight Line	6	\$6,757	\$0	\$8,237
Stop Announc. System - NRT buses	SCTC	IT Equipment	2012	Straight Line	15	\$22,811	\$8,364	\$27,806
Auto Vehicle Location System	SCTC	IT Equipment	2012	Straight Line	12	\$1,648,583	\$504,219	\$2,009,614
Seon Video System (Buses)	SCTC	IT Equipment	2013	Straight Line	6	\$301,037	\$0	\$359,767
Wayside Signs	SCTC	IT Equipment	2013	Straight Line	5	\$93,881	\$0	\$112,196
RTA Maintenance Mgmt System	SCTC	IT Equipment	2013	Straight Line	10	\$18,319	\$4,580	\$21,892
Parking Lot Barrier and Gates	SCTC	IT Equipment	2013	Straight Line	5	\$56,702	\$0	\$67,764
Clever Reports	SCTC	IT Equipment	2014	Straight Line	12	\$142,214	\$65,182	\$166,627
IT Hardware	SCTC	IT Equipment	2014	Straight Line	4	\$24,776	\$0	\$29,030
New Server	SCTC	IT Equipment	2015	Straight Line	4	\$20,300	\$0	\$23,318
City Wide - Asset Mgmt Software	SCTC	IT Equipment	2016	Straight Line	5	\$8,253	\$0	\$9,294
Remix - Planning Software	SCTC	IT Equipment	2016	Straight Line	2	\$29,667	\$0	\$33,410
APC on Buses	SCTC	IT Equipment	2017	Straight Line	8	\$720,190	\$315,083	\$795,148
Driver Mgmt & Timekeeping System	SCTC	IT Equipment	2018	Straight Line	6	\$242,417	\$237,099	\$262,400
Building Cameras - Admin & DTT	SCTC	IT Equipment	2017	Straight Line	6	\$108,454	\$27,114	\$119,742
Cleverworks Software	SCTC	IT Equipment	2017	Straight Line	6	\$310,779	\$83,460	\$343,125



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Access Controls - Admin & DTT	SCTC	IT Equipment	2018	Straight Line	5	\$203,678	\$101,839	\$220,467
AVM on Buses	SCTC	IT Equipment	2017	Straight Line	8	\$388,382	\$169,917	\$428,805
Cleverworks Software 2	SCTC	IT Equipment	2018	Straight Line	5	\$157,032	\$78,516	\$169,977
Cameras on Bus Shelters DTT	SCTC	IT Equipment	2019	Straight Line	5	\$8,526	\$4,263	\$9,047
Modem Upgrade (Clever)	SCTC	IT Equipment	2020	Straight Line	5	\$323,531	\$226,471	\$336,601
Mobile Ticketing Validators (Masabi)	SCTC	IT Equipment	2020	Straight Line	4	\$255,601	\$223,651	\$265,927
Radio upgrade to work remotely - SRA	SCTC	IT Equipment	2021	Straight Line	5	\$42,802	\$38,522	\$43,658
Public Announcement System Upgrade (SRA)	SCTC	IT Equipment	2021	Straight Line	5	\$28,865	\$25,979	\$29,443
Computer station - Admin - SRA	SCTC	IT Equipment	2021	Straight Line	3	\$5,587	\$4,656	\$5,698
Server for Bus video storage	SCTC	IT Equipment	2021	Straight Line	5	\$43,487	\$39,138	\$44,356
Clever System for 12 buses	SCTC	IT Equipment	2021	Straight Line	5	\$411,310	\$370,179	\$419,536
Radios Hardware	SCTC	IT Equipment	2021	Straight Line	5	\$45,309	\$41,153	\$46,215
Variable Message System at DTT, is in WIP	SCTC	IT Equipment	2021	Straight Line	5	\$383,269	\$383,269	\$390,935
SAN	SCTC	IT Equipment	2021	Straight Line	5	\$44,769	\$40,292	\$45,665
Computer	SCTC	IT Equipment	2021	Straight Line	5	\$11,015	\$9,914	\$11,236
Cameras	SCTC	IT Equipment	2022	Straight Line	5	\$21,164	\$21,164	\$21,164
Paratransit Scheduling Software	SCTC	IT Equipment	2014	Straight Line	7	\$251,598	\$19,733	\$294,787
CAD Software	SCTC	IT Equipment	2017	Straight Line	7	\$62,481	\$22,315	\$68,984
Clever System (ParaBus 2019)	SCTC	IT Equipment	2019	Straight Line	5	\$7,978	\$3,989	\$8,466
Fareboxes (2010)	NF	IT Equipment	2010	Straight Line	15	\$602,257	\$314,402	\$763,807
Brand	NF	IT Equipment	2012	Straight Line	15	\$110,477	\$36,826	\$134,671
Automated Stop Announcement System	NF	IT Equipment	2013	Straight Line	12	\$451,741	\$128,665	\$539,872
ITS Systems	NF	IT Equipment	2013	Straight Line	10	\$3,177,862	\$497,906	\$3,797,839
Fareboxes	NF	IT Equipment	2013	Straight Line	15	\$22,912	\$9,165	\$27,382
Fareboxes	NF	IT Equipment	2014	Straight Line	14	\$258,441	\$107,807	\$302,805
Fiber Optic	NF	IT Equipment	2015	Straight Line	3	\$25,130	\$0	\$28,866
Fuel System Integration Software	NF	IT Equipment	2015	Straight Line	3	\$7,636	\$0	\$8,771



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Trapeze Novus DriverMate	NF	IT Equipment	2016	Straight Line	5	\$45,485	\$0	\$51,223
Transit Building Antenna	NF	IT Equipment	2016	Straight Line	3	\$11,384	\$0	\$12,820
Printers	NF	IT Equipment	2016	Straight Line	5	\$8,222	\$0	\$9,259
ZF Transmission Software	NF	IT Equipment	2017	Straight Line	3	\$5,593	\$0	\$6,175
Transit Base Radios - CAV	NF	IT Equipment	2017	Straight Line	7	\$0	\$0	\$0
Transit Two Way Wifi Radio - CAV	NF	IT Equipment	2017	Straight Line	7	\$0	\$0	\$0
Transmedia Reload System	NF	IT Equipment	2017	Straight Line	5	\$41,255	\$0	\$45,549
Transit Hub Display	NF	IT Equipment	2018	Straight Line	10	\$3,089	\$1,880	\$3,344
Bus Routers	NF	IT Equipment	2018	Straight Line	5	\$86,677	\$15,891	\$93,822
Farebox (IMT)	NF	IT Equipment	2018	Straight Line	15	\$30,529	\$21,880	\$33,046
Bus Routers	NF	IT Equipment	2018	Straight Line	5	\$136,594	\$25,042	\$147,854
Fareboxes	NF	IT Equipment	2018	Straight Line	15	\$122,114	\$90,908	\$132,180
Fleet Management Software	NF	IT Equipment	2018	Straight Line	3	\$47,331	\$0	\$51,233
Fleet Management Hardware	NF	IT Equipment	2018	Straight Line	5	\$8,851	\$885	\$9,581
Scheduling Software for CAV	NF	IT Equipment	2018	Straight Line	3	\$17,287	\$0	\$18,712
Fareboxes (2018)	NF	IT Equipment	2018	Straight Line	15	\$142,537	\$108,487	\$154,287
Bus Routers	NF	IT Equipment	2019	Straight Line	5	\$43,553	\$19,599	\$46,219
Bus Routers	NF	IT Equipment	2019	Straight Line	5	\$140,297	\$65,473	\$148,884
Scheduling Software	NF	IT Equipment	2019	Straight Line	3	\$122,699	\$0	\$130,209
Bus Routers	NF	IT Equipment	2019	Straight Line	5	\$607,118	\$252,966	\$644,278
Transit Reader Boards/Displays	NF	IT Equipment	2019	Straight Line	10	\$42,985	\$29,731	\$45,616
Transit Indoor Displays	NF	IT Equipment	2019	Straight Line	5	\$4,988	\$1,829	\$5,293
Transit Radios	NF	IT Equipment	2012	Straight Line	10	\$79,060	\$0	\$96,374
Security Alarms & Access System	NF	IT Equipment	2015	Straight Line	5	\$199,097	\$0	\$228,700
Transit Base Radios - CAV	NF	IT Equipment	2018	Straight Line	6	\$11,006	\$2,359	\$11,913
Transit Two Way Wifi Radio - CAV	NF	IT Equipment	2018	Straight Line	6	\$1,319	\$283	\$1,428
Transit Radios	NF	IT Equipment	2018	Straight Line	6	\$11,413	\$3,487	\$12,354



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Transit Radios	NF	IT Equipment	2019	Straight Line	6	\$10,122	\$5,483	\$10,742
Transit Recovery System	NF	IT Equipment	2019	Straight Line	5	\$54,558	\$16,367	\$57,897



Table C-7
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Equipment

Asset Description	Legacy Owner /Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Inground 2 post Hoist	SCTC	Equipment	1991	Straight Line	18	\$100,885	\$0	\$186,394
Inground 2 post Hoist	SCTC	Equipment	1991	Straight Line	18	\$100,810	\$0	\$186,255
Inground 2 post Hoist	SCTC	Equipment	1991	Straight Line	18	\$100,810	\$0	\$186,255
Inground 2 post Hoist	SCTC	Equipment	1991	Straight Line	18	\$100,610	\$0	\$185,886
Inground 2 post Hoist	SCTC	Equipment	2008	Straight Line	18	\$92,800	\$23,200	\$122,448
Inground 3 Post Hoist	SCTC	Equipment	1991	Straight Line	18	\$137,268	\$0	\$253,615
Overhead Crane	SCTC	Equipment	1991	Straight Line	25	\$6,575	\$0	\$12,148
Brake Lathe	SCTC	Equipment	1992	Straight Line	25	\$37,592	\$0	\$68,093
Emission Testing Equipment	SCTC	Equipment	2000	Straight Line	10	\$22,000	\$0	\$34,012
AC Recovery Unit	SCTC	Equipment	2005	Straight Line	10	\$8,300	\$0	\$11,622
Tire Machine	SCTC	Equipment	2005	Straight Line	20	\$11,500	\$2,013	\$16,103
Compressor - Shop	SCTC	Equipment	2003	Straight Line	10	\$10,986	\$0	\$16,005
Compressor Shop	SCTC	Equipment	2003	Straight Line	10	\$10,986	\$0	\$16,005
Fuel Pump	SCTC	Equipment	2006	Straight Line	18	\$17,200	\$2,389	\$23,612
Paint Booth	SCTC	Equipment	1991	Straight Line	30	\$109,575	\$0	\$202,450
Service Lane Exhaust System	SCTC	Equipment	2004	Straight Line	20	\$23,000	\$2,875	\$32,850
Lift Truck	SCTC	Equipment	2008	Straight Line	10	\$14,000	\$0	\$18,473
Scissor Lift	SCTC	Equipment	2009	Straight Line	10	\$10,363	\$0	\$13,405
Bicycle Racks	SCTC	Equipment	2009	Straight Line	15	\$19,209	\$3,202	\$24,849
Farebox System	SCTC	Equipment	2010	Straight Line	20	\$2,035,573	\$865,119	\$2,581,599
Truck Hoist	SCTC	Equipment	2010	Straight Line	18	\$18,900	\$6,825	\$23,970
Additional farebox systems (2)	SCTC	Equipment	2010	Straight Line	20	\$46,820	\$19,899	\$59,379



Asset Description	Legacy Owner /Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Bike Racks	SCTC	Equipment	2011	Straight Line	15	\$24,920	\$7,476	\$30,985
Overhead Hoist	SCTC	Equipment	2011	Straight Line	25	\$17,870	\$10,365	\$22,219
HVAC unit	SCTC	Equipment	2011	Straight Line	25	\$21,854	\$12,675	\$27,173
Electronic Lock System	SCTC	Equipment	2012	Straight Line	12	\$51,272	\$10,682	\$62,500
Radio System	SCTC	Equipment	2012	Straight Line	12	\$116,521	\$24,275	\$142,038
Parts Cleaner	SCTC	Equipment	2012	Straight Line	10	\$10,115	\$506	\$12,330
Emission Testing Equipment 2	SCTC	Equipment	2012	Straight Line	10	\$15,182	\$759	\$18,507
Garage Lighting Upgrade	SCTC	Equipment	2012	Straight Line	30	\$63,853	\$43,633	\$77,836
Hoist Rollers + Equip	SCTC	Equipment	2012	Straight Line	12	\$8,876	\$1,849	\$10,820
4 Fareboxes	SCTC	Equipment	2013	Straight Line	12	\$72,199	\$21,058	\$86,284
HVAC Controls Upgrade	SCTC	Equipment	2013	Straight Line	20	\$39,804	\$22,888	\$47,570
Smartwasher	SCTC	Equipment	2014	Straight Line	10	\$3,040	\$760	\$3,562
Fuel Tank - 100,000 L Capacity	SCTC	Equipment	2015	Straight Line	25	\$372,239	\$275,457	\$427,586
Portable Hoist	SCTC	Equipment	2018	Straight Line	5	\$53,754	\$0	\$58,185
New Backup Generator	SCTC	Equipment	2018	Straight Line	15	\$345,012	\$264,510	\$373,453
3 New storage tanks	SCTC	Equipment	2018	Straight Line	25	\$174,823	\$150,348	\$189,234
Bus Wash	SCTC	Equipment	2018	Straight Line	20	\$203,925	\$168,238	\$220,735
7 Fareboxes	SCTC	Equipment	2018	Straight Line	10	\$189,370	\$123,091	\$204,980
1 Farebox (ParaBus)	SCTC	Equipment	2019	Straight Line	10	\$27,323	\$20,492	\$28,995
Tennant Sweeper	SCTC	Equipment	2020	Straight Line	10	\$80,734	\$68,624	\$83,996
3 New Industrial Fans- SRA	SCTC	Equipment	2021	Straight Line	5	\$12,629	\$11,366	\$12,882
5 Fareboxes (Garival)	SCTC	Equipment	2021	Straight Line	10	\$139,636	\$132,654	\$142,429
Hydraulic Hoist System	SCTC	Equipment	2021	Straight Line	10	\$49,862	\$47,369	\$50,860
Seats	SCTC	Equipment - Vehicles	2016	Straight Line	6	\$84,478	\$45,759	\$95,136
Engines	SCTC	Equipment - Vehicles	2016	Straight Line	8	\$333,644	\$97,313	\$375,737



Asset Description	Legacy Owner /Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Body Refurbs	SCTC	Equipment - Vehicles	2016	Straight Line	12	\$219,873	\$73,291	\$247,613
Permanent Driver Barriers Plastruct Polyzone - Nova Buses	SCTC	Equipment - Vehicles	2021	Straight Line	12	\$291,385	\$291,385	\$297,212
Permanent Driver Barriers Plastruct Polyzone - New Flyers	SCTC	Equipment - Vehicles	2022	Straight Line	12	\$225,000	\$225,000	\$225,000
Parts Cleaner	NF	Equipment	2005	Straight Line	10	\$10,769	\$0	\$15,079
1989 sweeper	NF	Equipment	1989	Straight Line	25	\$35,839	\$0	\$68,891
1999 HYSTER Lift Truck/Fork Truck	NF	Equipment	2008	Straight Line	10	\$13,500	\$0	\$17,813
Equipment	NF	Equipment	2007	Straight Line	3	\$5,044	\$0	\$6,789
Vehicle Washing Equipment	NF	Equipment	2015	Straight Line	10	\$309,004	\$82,402	\$354,948
Loading Dock Equipment	NF	Equipment	2015	Straight Line	10	\$17,348	\$4,627	\$19,927
Bridge Crane	NF	Equipment	2015	Straight Line	10	\$58,548	\$15,613	\$67,253
Fall Arrest System	NF	Equipment	2015	Straight Line	10	\$17,348	\$4,627	\$19,927
Vertical Scissor Platform Lift	NF	Equipment	2015	Straight Line	10	\$189,739	\$50,597	\$217,950
Heavy-Duty Jack Beam	NF	Equipment	2015	Straight Line	10	\$43,369	\$11,566	\$49,817
High Pressure Washer	NF	Equipment	2015	Straight Line	10	\$99,238	\$26,464	\$113,993
Storage Equipment	NF	Equipment	2015	Straight Line	20	\$41,200	\$26,093	\$47,326
Mobile Column Lift	NF	Equipment	2015	Straight Line	10	\$43,959	\$18,560	\$50,495
Dump Station Cover & Bollards	NF	Equipment	2015	Straight Line	10	\$11,779	\$3,141	\$13,530
Lube Hose Reels	NF	Equipment	2015	Straight Line	10	\$47,913	\$12,778	\$55,037
Parts Washer	NF	Equipment	2015	Straight Line	10	\$6,037	\$1,610	\$6,935
Fuel Dispensing System	NF	Equipment	2015	Straight Line	20	\$786,855	\$500,097	\$903,849
Windshield Washer System & Tank	NF	Equipment	2015	Straight Line	10	\$57,454	\$15,322	\$65,997
Outdoor Furniture & Fixtures	NF	Equipment	2015	Straight Line	10	\$98,760	\$26,336	\$113,444
Hoists	NF	Equipment	2015	Straight Line	10	\$48,602	\$12,961	\$55,828
Scissor Lift Skyjack	NF	Equipment	2015	Straight Line	10	\$18,993	\$5,065	\$21,817
Coin Sorter	NF	Equipment	2015	Straight Line	5	\$6,880	\$0	\$7,903



Asset Description	Legacy Owner /Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Coin Receiver / Vault	NF	Equipment	2015	Straight Line	10	\$27,853	\$7,428	\$31,994
Parts Washers	NF	Equipment	2015	Straight Line	10	\$22,308	\$5,949	\$25,625
Office Furniture & Mailboxes	NF	Equipment	2015	Straight Line	10	\$119,378	\$31,834	\$137,128
Electric Forklift	NF	Equipment	2015	Straight Line	15	\$31,618	\$16,160	\$36,319
Sweeper	NF	Equipment	2015	Straight Line	10	\$37,911	\$10,110	\$43,548
Equipment	NF	Equipment	2016	Straight Line	3	\$13,914	\$0	\$15,669
Fuel Tanks	NF	Equipment	2016	Straight Line	20	\$151,501	\$102,264	\$170,615
Refrigerant Recovery Machine	NF	Equipment	2017	Straight Line	10	\$5,388	\$2,739	\$5,949
Half Scissor Lift (Degrease Bay)	NF	Equipment	2017	Straight Line	10	\$15,515	\$7,888	\$17,130
Under Chassis Wash System	NF	Equipment	2017	Straight Line	10	\$12,244	\$5,816	\$13,518
Furniture 2019 Transit Hub	NF	Equipment	2018	Straight Line	10	\$9,246	\$5,394	\$10,008
Mobile Column Lift	NF	Equipment	2020	Straight Line	10	\$26,559	\$19,690	\$27,632
Radio Set Ups 2020	WT	Equipment	2020	Straight Line	10	\$5,202	\$3,641	\$5,412
ITS Upgrades	WT	Equipment	2019	Straight Line	10	\$170,280	\$119,196	\$180,702
STOP ANNOUNCEMENT SYSTEM	WT	Equipment	2013	Straight Line	10	\$50,067	\$5,007	\$59,835
STOP ANNOUNCEMENT SYS. - ACCE3SI	WT	Equipment	2015	Straight Line	10	\$13,128	\$3,938	\$15,079
AUTOMATED STOP ANNOUNCEMENT SYST	WT	Equipment	2015	Straight Line	10	\$320,251	\$112,088	\$367,867
ELECTRONIC FARE BOXES - 2014	WT	Equipment	2014	Straight Line	10	\$101,760	\$55,968	\$119,228
ELECTRONIC FARE BOXES-2015	WT	Equipment	2015	Straight Line	10	\$152,640	\$83,952	\$175,335
ELECTRONIC FARE BOXES 2017	WT	Equipment	2017	Straight Line	10	\$101,760	\$55,968	\$112,351
ELECTRONIC FARE BOXES	WT	Equipment	2018	Straight Line	10	\$130,805	\$85,023	\$141,587
TRIM 2.0 Units - Fare Boxes (21)	WT	Equipment	2018	Straight Line	10	\$137,120	\$89,128	\$148,423
Trim Units for fareboxes (3)	WT	Equipment	2019	Straight Line	10	\$19,631	\$14,561	\$20,832
upgrade fuel mgmt system	WT	Equipment	2014	Straight Line	10	\$8,814	\$1,469	\$10,327
FUEL SYSTEM IMPROVEMENTS	WT	Equipment	2015	Straight Line	10	\$62,047	\$21,716	\$71,272
TRANSIT 2WAY RADIO SYSTEM	WT	Equipment	2013	Straight Line	10	\$47,167	\$7,075	\$56,369
Hoist Replacement	WT	Equipment	2016	Straight Line	10	\$166,479	\$61,042	\$187,483



Asset Description	Legacy Owner /Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
BUS WASH REFURBISHMENT	WT	Equipment	2019	Straight Line	10	\$76,314	\$53,420	\$80,985
BUS WASH REFURBISHMENT	WT	Equipment	2013	Straight Line	10	\$43,520	\$4,352	\$52,010
BUS WASH CURTAIN	WT	Equipment	2015	Straight Line	10	\$6,716	\$2,015	\$7,715
4 POST ST4175-33 FT HOIST	WT	Equipment	2018	Straight Line	10	\$88,436	\$50,114	\$95,726
Maintenance Equipment -4 Columns	WT	Equipment	2021	Straight Line	10	\$54,798	\$49,318	\$55,894
TRANSIT ACCESSIBILITY-SOLAR LIGH	WT	Equipment	2018	Straight Line	10	\$1,780	\$1,157	\$1,927
Compressor-Fueling System	WT	Equipment	2017	Straight Line	10	\$11,141	\$5,570	\$12,300



Table C-8
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Fleet

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
GMC - 2500H - Service/Shuttle Fleet	SCTC	Other Fleet	2006	Straight Line	7	\$43,000	\$0	\$59,030
DODGE - GRAND CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2010	Straight Line	7	\$23,642	\$0	\$29,984
DODGE - GRAND CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2010	Straight Line	7	\$23,642	\$0	\$29,984
DODGE - VAN - Service/Shuttle Fleet	SCTC	Other Fleet	2011	Straight Line	7	\$24,429	\$0	\$30,374
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2012	Straight Line	7	\$23,813	\$0	\$29,028
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2013	Straight Line	7	\$24,809	\$0	\$29,649
DODGE - RAM 2500 - Service/Shuttle Fleet	SCTC	Other Fleet	2013	Straight Line	7	\$46,209	\$0	\$55,224
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2014	Straight Line	7	\$19,837	\$0	\$23,242
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2014	Straight Line	7	\$24,064	\$0	\$28,195
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2014	Straight Line	7	\$24,064	\$0	\$28,195
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2016	Straight Line	7	\$22,987	\$6,294	\$25,888
DODGE - CARAVAN - Service/Shuttle Fleet	SCTC	Other Fleet	2015	Straight Line	7	\$25,077	\$4,776	\$28,805
DODGE - 3500 - Service/Shuttle Fleet	SCTC	Other Fleet	2017	Straight Line	7	\$117,806	\$56,449	\$130,067
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
DODGE - JOURNEY - Service/Shuttle Fleet	SCTC	Other Fleet	2020	Straight Line	7	\$26,478	\$20,804	\$27,548
2013 Goshen GCII 2013 Chev G4500	NF	Other Fleet	2013	Straight Line	8	\$82,998	\$0	\$99,190
2014 Goshen G4500	NF	Other Fleet	2014	Straight Line	8	\$88,778	\$925	\$104,018



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
2017 Glaval Universal 26' Accessible Transit Bus	NF	Other Fleet	2016	Straight Line	8	\$113,566	\$33,272	\$127,894
2017 Glaval Universal 26' Accessible Transit Bus	NF	Other Fleet	2016	Straight Line	8	\$113,566	\$33,272	\$127,894
2017 Ram Promaster	NF	Other Fleet	2017	Straight Line	8	\$74,578	\$24,860	\$82,340
2018 Ram Promaster	NF	Other Fleet	2017	Straight Line	8	\$74,578	\$24,860	\$82,340
2019 7m Glaval Commute	NF	Other Fleet	2020	Straight Line	8	\$115,867	\$89,315	\$120,548
2019 7m Glaval Commute	NF	Other Fleet	2020	Straight Line	8	\$115,867	\$89,315	\$120,548
2007 Service Truck	NF	Other Fleet	2007	Straight Line	10	\$97,258	\$0	\$130,896
2013 Toyota Sienna	NF	Other Fleet	2012	Straight Line	10	\$33,867	\$1,130	\$41,284
2015 Dodge Grand Caravan	NF	Other Fleet	2015	Straight Line	8	\$20,136	\$2,518	\$23,130
2015 Dodge Grand Caravan	NF	Other Fleet	2015	Straight Line	8	\$20,136	\$2,518	\$23,130
2015 Dodge Grand Caravan	NF	Other Fleet	2015	Straight Line	8	\$20,136	\$2,727	\$23,130
2016 Dodge Ram Truck	NF	Other Fleet	2015	Straight Line	8	\$36,953	\$5,389	\$42,447
Vehicle 1921 - Ford Explorer	NF	Other Fleet	2021	Straight Line	8	\$46,749	\$40,905	\$47,684
Vehicle 2101 - Dodge Durango	NF	Other Fleet	2021	Straight Line	10	\$40,025	\$36,023	\$40,826
2010 Chev truck Unit #1309	WT	Other Fleet	2010	Straight Line	7	\$43,814	\$0	\$55,567
2017 Chevrolet Traverse Unit #1310	WT	Other Fleet	2017	Straight Line	7	\$28,795	\$2,879	\$31,792
2007 Montana Van Unit #1305	WT	Other Fleet	2007	Straight Line	7	\$22,258	\$0	\$29,957
2019 Dodge Caravan -Units #1313/ #1314	WT	Other Fleet	2019	Straight Line	7	\$55,090	\$38,563	\$58,462
2018 Kia Forte #1311	WT	Other Fleet	2018	Straight Line	7	\$18,098	\$0	\$19,590
2018 Kia Forte Unit #1312	WT	Other Fleet	2018	Straight Line	7	\$18,098	\$0	\$19,590



Table C-9
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure – Specialized Fleet

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
PARABUS - GM CREATIVE	SCTC	Specialized Fleet	2015	Straight line	7	\$151,955	\$32,562	\$174,549
PARABUS - RAM	SCTC	Specialized Fleet	2018	Straight line	7	\$118,632	\$59,316	\$128,411
PARABUS - RAM	SCTC	Specialized Fleet	2018	Straight line	7	\$118,632	\$59,316	\$128,411
PARABUS - GMC	SCTC	Specialized Fleet	2017	Straight line	12	\$133,651	\$94,670	\$147,562
PARABUS - GMC	SCTC	Specialized Fleet	2017	Straight line	12	\$133,651	\$94,670	\$147,562
PARABUS - GMC	SCTC	Specialized Fleet	2017	Straight line	12	\$151,321	\$107,186	\$167,070
PARABUS - GMC	SCTC	Specialized Fleet	2017	Straight line	12	\$151,321	\$107,186	\$167,070
PARABUS - GMC	SCTC	Specialized Fleet	2019	Straight line	12	\$158,519	\$125,494	\$168,222
PARABUS - FORD/GLAVAL	SCTC	Specialized Fleet	2021	Straight line	7	\$174,257	\$161,810	\$177,743
PARABUS - FORD/GLAVAL	SCTC	Specialized Fleet	2021	Straight line	7	\$174,257	\$161,810	\$177,743
PARABUS - FORD/GLAVAL	SCTC	Specialized Fleet	2021	Straight line	7	\$174,257	\$161,810	\$177,743
PARABUS - FORD/GLAVAL	SCTC	Specialized Fleet	2021	Straight line	7	\$174,257	\$161,810	\$177,743
2017 Glaval Titan Bus Unit #216	WT	Specialized Fleet	2017	Straight Line	7	\$118,961	\$91,204	\$131,343
2017 Glaval Titan Bus Unit #215	WT	Specialized Fleet	2017	Straight Line	7	\$118,961	\$91,204	\$131,343
2013 GMC STV Unit #213	WT	Specialized Fleet	2013	Straight Line	7	\$117,244	\$50,806	\$140,117
2013 GMC STV Unit #214	WT	Specialized Fleet	2013	Straight Line	7	\$116,539	\$50,500	\$139,275
2020 Dodge Pro-Master 3500 Unit #217	WT	Specialized Fleet	2020	Straight Line	7	\$93,020	\$89,919	\$96,778



Table C-10
Regional Municipality of Niagara
Transit Asset Management
Current Transit Infrastructure –Fleet

Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2004	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2004	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2005	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$0	\$0	\$0
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$430,000	\$0	\$590,298
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$430,000	\$0	\$590,298
NEW FLYER - D40LF - Conventional Bus	SCTC	Fleet	2006	Straight line	12	\$430,000	\$0	\$590,298
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$670,000	\$0	\$901,732
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$670,000	\$0	\$901,732
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$0	\$0	\$0
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$670,000	\$0	\$901,732
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$670,000	\$0	\$901,732
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2007	Straight line	12	\$670,000	\$0	\$901,732
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2008	Straight line	12	\$670,000	\$0	\$884,051



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2009	Straight line	12	\$670,000	\$0	\$866,716
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2009	Straight line	12	\$670,000	\$0	\$866,716
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2009	Straight line	12	\$670,000	\$0	\$866,716
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2009	Straight line	12	\$670,000	\$0	\$866,716
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2010	Straight line	12	\$653,655	\$27,236	\$828,993
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2010	Straight line	12	\$653,655	\$81,707	\$828,993
NEW FLYER - DE40LF - Conventional Bus	SCTC	Fleet	2010	Straight line	12	\$653,655	\$81,707	\$828,993
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2013	Straight line	12	\$361,873	\$105,546	\$432,472
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2013	Straight line	12	\$361,873	\$105,546	\$432,472
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2013	Straight line	12	\$361,873	\$84,006	\$432,472
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2013	Straight line	12	\$361,873	\$84,006	\$432,472
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2014	Straight line	12	\$440,260	\$165,098	\$515,835
NEW FLYER - XD 40 - Conventional Bus	SCTC	Fleet	2014	Straight line	12	\$440,260	\$165,098	\$515,835
NEW FLYER - XD60 - Conventional Bus	SCTC	Fleet	2014	Straight line	12	\$750,945	\$281,604	\$879,851
NEW FLYER - XD60 - Conventional Bus	SCTC	Fleet	2014	Straight line	12	\$750,945	\$281,604	\$879,851
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2015	Straight line	12	\$471,801	\$216,845	\$541,951
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2015	Straight line	12	\$471,801	\$216,845	\$541,951
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2015	Straight line	12	\$471,801	\$216,845	\$541,951
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2015	Straight line	12	\$471,801	\$216,845	\$541,951
NOVA - LFS60102 - Conventional Bus	SCTC	Fleet	2015	Straight line	12	\$726,855	\$333,142	\$834,928
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2016	Straight line	12	\$484,268	\$262,312	\$545,365
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2016	Straight line	12	\$484,268	\$262,312	\$545,365
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2016	Straight line	12	\$484,268	\$262,312	\$545,365
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2016	Straight line	12	\$484,268	\$233,486	\$545,365
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2016	Straight line	12	\$484,268	\$233,486	\$545,365
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2005	Straight line	12	\$516,350	\$365,748	\$723,015
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,351	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$516,350	\$365,748	\$558,914
NOVA - LFS60102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$836,852	\$592,770	\$905,836
NOVA - LFS60102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$836,852	\$592,770	\$905,836
NOVA - LFS60102 - Conventional Bus	SCTC	Fleet	2018	Straight line	12	\$836,852	\$592,770	\$905,836
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2021	Straight line	12	\$638,201	\$611,619	\$650,965
NOVA - LFS40102 - Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NOVA Conventional Bus	SCTC	Fleet	2022	Straight line	12	\$678,778	\$678,778	\$678,778
NEW FLYER - XD40 - Conventional Bus	SCTC-Regional	Fleet	2011	Straight line	10	\$439,422	\$25,852	\$546,365
NEW FLYER - XD40 - Conventional Bus	SCTC-Regional	Fleet	2011	Straight line	10	\$726,894	\$313,324	\$903,801
NEW FLYER - XD40 - Conventional Bus	SCTC-Regional	Fleet	2011	Straight line	10	\$726,894	\$313,324	\$903,801
NOVA - LFS40102 - Conventional Bus	SCTC-Regional	Fleet	2018	Straight line	10	\$539,502	\$323,701	\$583,975
NOVA - LFS40102 - Conventional Bus	SCTC-Regional	Fleet	2020	Straight line	10	\$618,288	\$495,454	\$643,267
NOVA - LFS40102 - Conventional Bus	SCTC-Regional	Fleet	2020	Straight line	10	\$618,288	\$495,454	\$643,267
NOVA - LFS40102 - Conventional Bus	SCTC-Regional	Fleet	2020	Straight line	10	\$618,288	\$495,454	\$643,267
NOVA - LFS40102 - Conventional Bus	SCTC-Regional	Fleet	2020	Straight line	10	\$618,288	\$495,454	\$643,267
NOVA - LFS60102 - Conventional Bus	SCTC-Regional	Fleet	2021	Straight line	10	\$1,109,526	\$1,000,089	\$1,131,717
2003 Transit Bus	NF	Fleet	2003	Straight Line	12	\$534,264	\$0	\$778,322
2004 Transit Bus	NF	Fleet	2004	Straight Line	12	\$563,974	\$0	\$805,494
2005 Transit Bus	NF	Fleet	2005	Straight Line	12	\$582,278	\$0	\$815,330
2006 Transit Bus	NF	Fleet	2006	Straight Line	12	\$574,583	\$0	\$788,779
2007 Transit Bus	NF	Fleet	2007	Straight Line	12	\$601,606	\$0	\$809,682
2007 Transit Bus	NF	Fleet	2007	Straight Line	12	\$622,172	\$0	\$837,362
2010 ORION VII 40'	NF	Fleet	2011	Straight Line	10	\$413,744	\$85,059	\$514,439
2013 Nova bus (LFS)	NF	Fleet	2013	Straight Line	10	\$447,949	\$44,796	\$535,341
2013 Nova bus (LFS)	NF	Fleet	2013	Straight Line	10	\$456,944	\$42,033	\$546,090
2016 Nova Bus (LFS)	NF	Fleet	2016	Straight Line	10	\$519,037	\$225,214	\$584,520



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
2016 Nova Bus (LFS)	NF	Fleet	2016	Straight Line	10	\$521,791	\$226,407	\$587,621
2016 Nova Bus (LFS)	NF	Fleet	2016	Straight Line	10	\$521,791	\$226,407	\$587,621
2016 Nova Bus (LFS)	NF	Fleet	2016	Straight Line	10	\$521,791	\$226,407	\$587,621
LFS Artic Nova Bus	NF	Fleet	2018	Straight Line	10	\$803,715	\$455,439	\$869,967
LFS Artic Nova Bus	NF	Fleet	2018	Straight Line	10	\$803,715	\$455,439	\$869,967
LFS Nova Bus	NF	Fleet	2018	Straight Line	10	\$509,683	\$288,820	\$551,697
LFS Nova Bus	NF	Fleet	2018	Straight Line	10	\$509,683	\$288,820	\$551,697
LFS Nova Bus	NF	Fleet	2018	Straight Line	10	\$509,683	\$288,820	\$551,697
LFS Nova Bus	NF	Fleet	2018	Straight Line	10	\$509,683	\$288,820	\$551,697
2009 Nova bus	NF	Fleet	2009	Straight Line	10	\$512,772	\$150,034	\$663,325
2009 Nova bus	NF	Fleet	2009	Straight Line	10	\$516,696	\$159,870	\$668,401
2009 Nova bus	NF	Fleet	2009	Straight Line	10	\$515,617	\$157,579	\$667,006
2009 Nova bus	NF	Fleet	2009	Straight Line	10	\$512,914	\$149,673	\$663,509
2010 ORION VII 40'	NF	Fleet	2011	Straight Line	10	\$416,914	\$105,494	\$518,380
2011 ORION VII 40'	NF	Fleet	2012	Straight Line	10	\$413,266	\$119,314	\$503,769
Vehicle 2112 - 40' LFS	NF	Fleet	2021	Straight Line	10	\$665,814	\$599,232	\$679,130
Vehicle 2113 - 40' LFS	NF	Fleet	2021	Straight Line	10	\$665,814	\$599,232	\$679,130
Vehicle 2114 - 40' LFS	NF	Fleet	2021	Straight Line	10	\$665,814	\$599,232	\$679,130
Vehicle 2115 - 40' LFS	NF	Fleet	2021	Straight Line	10	\$665,814	\$599,232	\$679,130
Vehicle 2117 - 60' LFS	NF	Fleet	2021	Straight Line	10	\$1,081,595	\$973,435	\$1,103,227
Vehicle 2118 - 60' LFS	NF	Fleet	2021	Straight Line	10	\$1,081,595	\$973,435	\$1,103,227
Vehicle 2116 - 60' LFS	NF	Fleet	2021	Straight Line	10	\$1,045,505	\$940,955	\$1,066,415
Vehicle 2119 - 60' LFS	NF	Fleet	2021	Straight Line	10	\$1,045,505	\$940,955	\$1,066,415
2011 ORION VII 40'	NF-Regional	Fleet	2012	Straight Line	10	\$410,104	\$0	\$499,914
2018 LFS Nova Bus 60'	NF-Regional	Fleet	2018	Straight Line	10	\$517,217	\$293,090	\$559,852
2011 ORION VII 40'	NF-Regional	Fleet	2012	Straight Line	10	\$410,467	\$0	\$500,357
2011 ORION VII 40'	NF-Regional	Fleet	2012	Straight Line	10	\$410,189	\$0	\$500,018



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
2020 LFS Nova Bus	NF-Regional	Fleet	2020	Straight Line	10	\$612,508	\$479,798	\$637,253
2020 LFS Nova Bus	NF-Regional	Fleet	2020	Straight Line	10	\$612,508	\$479,798	\$637,253
2020 LFS Nova Bus	NF-Regional	Fleet	2020	Straight Line	10	\$612,508	\$479,798	\$637,253
2020 LFS Nova Bus	NF-Regional	Fleet	2020	Straight Line	10	\$612,508	\$479,798	\$637,253
2020 LFS Nova Bus	NF-Regional	Fleet	2020	Straight Line	10	\$612,508	\$479,798	\$637,253
60' LFS ARCTIC	NF-Regional	Fleet	2019	Straight Line	10	\$976,243	\$708,943	\$1,035,997
60' LFS ARCTIC	NF-Regional	Fleet	2019	Straight Line	10	\$976,243	\$708,943	\$1,035,997
60' LFS ARCTIC	NF-Regional	Fleet	2019	Straight Line	10	\$973,202	\$706,738	\$1,032,770
60' LFS ARCTIC	NF-Regional	Fleet	2019	Straight Line	10	\$973,202	\$706,738	\$1,032,770
2019 Nov Bus Unit #1173	WT	Fleet	2019	Straight Line	10	\$590,591	\$492,159	\$626,740
2019 Nova Bus - Unit #1174	WT	Fleet	2019	Straight Line	10	\$590,591	\$492,159	\$626,740
2017 Nova Bus Unit #1167	WT	Fleet	2017	Straight Line	10	\$537,147	\$411,813	\$593,054
2017 Nov Bus - Unit #1168	WT	Fleet	2017	Straight Line	10	\$537,147	\$411,813	\$593,054
2016 Nova Bus - Unit #1164	WT	Fleet	2016	Straight Line	10	\$507,170	\$321,208	\$571,156
2016 Nova Bus - Unit #1162	WT	Fleet	2016	Straight Line	10	\$476,361	\$301,695	\$536,460
2018 Vicinity Bus - Unit #1170	WT	Fleet	2018	Straight Line	10	\$466,899	\$357,956	\$505,386
2018 Vicinity Bus - Unit #1171	WT	Fleet	2018	Straight Line	10	\$466,899	\$357,956	\$505,386
2015 New Flyer - Unit #1159	WT	Fleet	2015	Straight Line	10	\$450,327	\$255,186	\$517,285
2010 New Flyer - Unit #1146	WT	Fleet	2010	Straight Line	10	\$445,218	\$103,884	\$564,644
2013 New Flyer Low Floor Bus #1155	WT	Fleet	2013	Straight Line	10	\$432,837	\$187,563	\$517,280
2013 New Flyer Large Transit Unit #1154	WT	Fleet	2013	Straight Line	10	\$406,232	\$176,034	\$485,485
2012 New Flyer Unit #1152	WT	Fleet	2012	Straight Line	10	\$413,765	\$0	\$504,378
2022 - Novabus LFS 40ft - Unit #1175	WT	Fleet	2022	Straight Line	10	\$664,061	\$664,061	\$664,061
2017 ARBOC Unit #1165 and #1166	WT	Fleet	2017	Straight Line	10	\$302,442	\$211,709	\$333,920
Eldorado EZR Unit #1149	WT	Fleet	2020	Straight Line	10	\$395,521	\$0	\$411,500
Transmission Repair Unit #1146	WT	Fleet	2020	Straight Line	10	\$33,941	\$28,284	\$35,312
Transmission Repair to Low Floor #1155	WT	Fleet	2020	Straight Line	10	\$50,211	\$40,850	\$52,239



Asset Description	Legacy Owner/Operator	Asset Category	Acquisition Year	Depreciation Method	Useful Life (Years)	Cost 06/30/2022	Net Book Value 06/30/2022	Replacement Value (2022\$)
Engine/Body/ Transmission Unit #	WT	Fleet	2020	Straight Line	10	\$94,314	\$61,304	\$98,124
New Flyer - 40'	WT-Regional	Fleet	2011	Straight Line	12	\$740,110	\$303,295	\$920,234
New Flyer - 40'	WT-Regional	Fleet	2011	Straight Line	12	\$721,211	\$313,143	\$896,735
Nova - 40'	WT-Regional	Fleet	2017	Straight Line	12	\$624,345	\$389,780	\$689,327
New Flyer - 40'	WT-Regional	Fleet	2007	Straight Line	12	\$36,010	\$27,943	\$48,465
New Flyer - 40'	WT-Regional	Fleet	2007	Straight Line	12	\$36,010	\$27,943	\$48,465
Nova - 40'	WT-Regional	Fleet	2019	Straight Line	12	\$623,975	\$441,983	\$662,167
Nova - 40'	WT-Regional	Fleet	2019	Straight Line	12	\$622,459	\$440,568	\$660,558
Nova - 40'	WT-Regional	Fleet	2020	Straight Line	12	\$593,115	\$474,533	\$617,077
Nova - 40'	WT-Regional	Fleet	2022	Straight Line	12	\$668,861	\$668,861	\$668,861
Nova - 40'	WT-Regional	Fleet	2022	Straight Line	12	\$668,861	\$668,861	\$668,861