



# **Transit Development Charges Background Study Addendum Report Addendum #2 to May 30, 2022 Development Charges Background Study Regional Municipality of Niagara**

**September 23, 2022**

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## List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
D.C.	Development Charges
D.C.A.	Development Charges Act



Addendum Report to  
the July 29, 2022  
Transit Development  
Charges Background  
Study (Addendum #2  
to May 30, 2022  
Background Study)



# 1. Background

Commensurate with the provisions of the Development Charges Act, 1997, as amended (D.C.A.), the Region has undertaken a Development Charges (D.C.) Background Study and released the study in accordance with the D.C.A. The following provides a summary of the key dates in the development charge by-law process:

May 19, 2022 – Release of the D.C. Background Study and draft by-law

May 30, 2022 – Refinement to May 19, 2022 report released to the public

July 29, 2022 – Release of the Transit D.C. Background Study

September 23, 2022 – Addendum to July 29, 2022 report released to the public

September 29, 2022 – Public Meeting of Council and Passage of Development Charges By-law

As per further review of the reserve fund balances by Regional staff, it was recognized that Fort Erie's transit reserve fund was not included in the total reserve fund adjustment. Additionally, the current inventory of buses in Fort Erie was not included in the inventory. As such, the purpose of this addendum report is to provide for changes to the July 29, 2022 Transit D.C. background study to adjust the reserve fund balance as well as the anticipated capital needs.

This refinement will form part of the Transit D.C. background study provided prior to by-law adoption.

## 2. Discussion

This section of the addendum report provides an explanation for the above-noted refinement.

### 2.1 Refinement to Reserve Fund Adjustment

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In the current Transit D.C. study, the reserve fund adjustment is based on the amalgamation of D.C. monies from St. Catharines, Niagara Falls, and Welland. However, Fort Erie also had a reserve balance, which was not included. The updated reserve fund adjustment is now a surplus of \$519,099.



## 2.2 Refinement to Inventory of Buses and Anticipated Capital Needs

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Through further review and feedback received, the inventory of buses included in the initial Transit D.C. background study did not include 11 conventional buses and three (3) specialized vehicles for Fort Erie. Additionally, it was identified that four (4) of the buses included in the inventory should have been removed as they were retired. As a result of these adjustments, the anticipated capital needs were refined as follows:

- Specialized Vehicles: Anticipated buses have decreased from 14 to 11, reducing the total gross capital cost to \$1.65 million.
- Fareboxes and Vehicle I.T.S. (Specialized Vehicles): Anticipated buses have decreased from 14 to 11, reducing the total gross capital cost to \$382,800.
- Facility Expansion and Study: The estimated sizing of the facility expansion has decreased. This reduced the anticipated capital cost to \$14.22 million. Further, refinements to the benefit to existing development, benefit to growth, and post period benefit were made.
- Service Vehicles: This category of expenditure has been renamed to “Service Vehicles” from “Support Vehicles”. Further, the anticipated number of vehicles required decreased from 10 to 8, resulting in a reduced gross capital cost estimate of \$426,400. The shares related to benefit to existing, benefit to growth, and post-period benefit have also been revised.
- Bus Wraps: The number of anticipated bus wraps increase from 129 to 140 for conventional buses and from 25 to 28 for specialized buses. The anticipated gross capital cost increased to \$112,000.

These refinements have been detailed in changes to Appendix A to the Transit D.C. background study (under separate cover) through Dillon’s report titled “2022 to 2031 Development Charge Study – Revised Transit Technical Appendix for Addendum” and dated September 2022.

## 2.3 Overall Changes in the D.C. Calculation

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Based on the changes noted above, the total calculated development charge (single/semi-detached unit) has decreased from \$617 to \$585. In regard to the non-residential charges for commercial developments the total calculated development



charge (per sq.ft.) has decreased from \$0.62 to \$0.59, for industrial the calculated development charge (per sq.ft.) has decreased from \$0.20 to \$0.19, and for institutional, the development charge (per sq.ft.) has decreased from \$0.38 to \$0.36, respectively.

The above changes have been incorporated into the calculations. The summary below outlines the charges as calculated in the July 29, 2022 Transit D.C. background study versus the charges calculated in this addendum report.

#### **Residential (Single Detached) Comparison**

<b>Region-wide Service:</b>	<b>Calculated (Background Study July 29, 2022)</b>	<b>Calculated (Addendum Report September 23, 2022)</b>
Transit Services	\$617	\$585

#### **Non-Residential Commercial (per sq.ft.) Comparison**

<b>Region-wide Service:</b>	<b>Calculated (Background Study July 29, 2022)</b>	<b>Calculated (Addendum Report September 23, 2022)</b>
Transit Services	\$0.62	\$0.59

#### **Non-Residential Industrial (per sq.ft.) Comparison**

<b>Region-wide Service:</b>	<b>Calculated (Background Study July 29, 2022)</b>	<b>Calculated (Addendum Report September 23, 2022)</b>
Transit Services	\$0.20	\$0.19





### Non-Residential Institutional (per sq.ft.) Comparison

Region-wide Service:	Calculated (Background Study July 29, 2022)	Calculated (Addendum Report September 23, 2022)
Transit Services	\$0.38	\$0.36

## 2.4 Changes to the Background Report

Based upon the above, the following revisions are made to the pages within the background study (new pages are appended to this report):

Page Reference	Description of Revisions
1-1	Refined wording to reflect updated by-law number of the Region's main D.C. by-law.
2-2	Updated costing for Specialized Vehicles and associated Fareboxes and Vehicle I.T.S. to reflect reduced number of vehicles. Updated costing for Service Vehicles to reflect reduced number of vehicles.
2-3	Updated costing for conventional and specialized bus wraps to reflect additional inventory of vehicles.
2-4	Updated facility expansion costs to reflect reduced anticipated sizing requirements and adjustment to the reserve fund.
2-6	Updated Table 2-1 to reflect the recalculated reserve fund adjustment.
2-7	Updated Tables 2-2a, 2-2b and 2-2c to reflect the recalculated charges.
2-11	Refined wording to reflect updated charges and reference to the main D.C. by-law.
2-12	Updated Table 2-3 to reflect the updated charges.
3-1	Refined wording to include release of this addendum report.
4-1	Refined wording to include release of this addendum report.
Appendix A	Revised technical appendix (provided under separate cover).

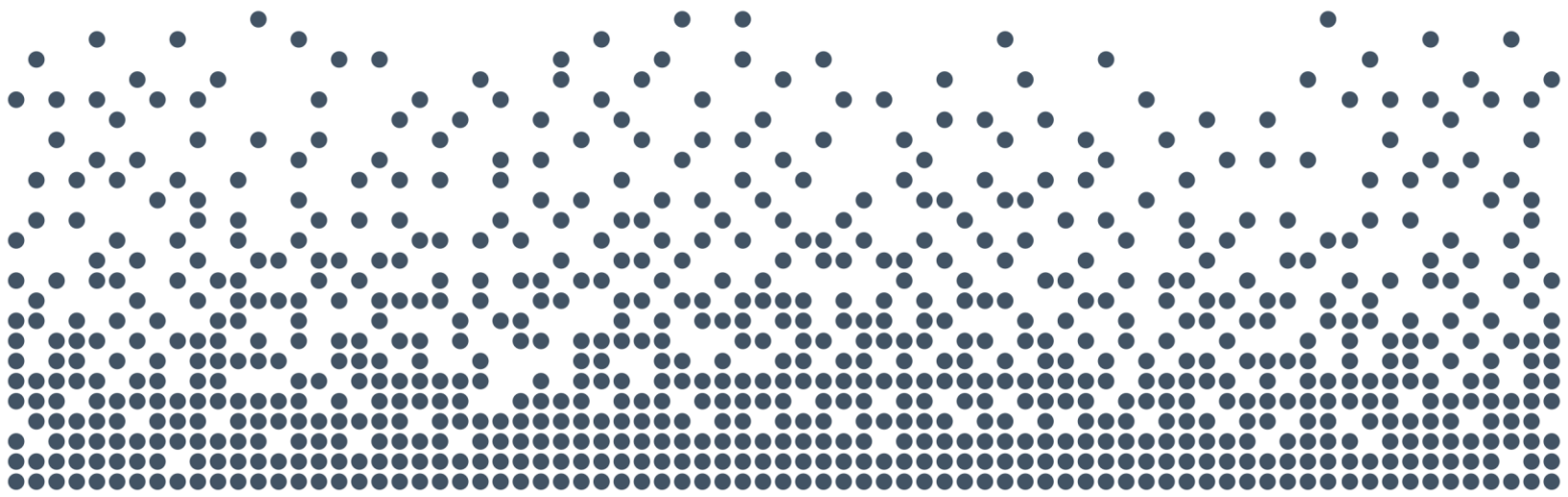




Page Reference	Description of Revisions
B-22	Updated Schedule C to the Draft Transit D.C. By-law to reflect the revised calculated charges.
C-32	Inclusion of fleet vehicles for Fort Erie
C-39	Inclusion of fleet vehicles for Fort Erie

### 3. Process for the Adoption of the Development Charges By-law

Sections 1 & 2 provide for a summary of the revisions to the Region's D.C. Background Study and draft by-law. If Council is satisfied with the above changes, this addendum report will be considered for approval by Council along with the Transit D.C. Background Study.



# Amended Pages



# 1. Introduction

## 1.1 Background

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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

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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 service 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

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The proposed policies are set out in the May 30, 2022 D.C. background study along with proposed by-law 2022-71. The Transit D.C. by-law is anticipated to mirror all policies provided in by-law 2022-71.



- 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 11 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 \$2,032,800.
- A deduction in the amount of \$422,800 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 \$1,610,000.

D. Service Vehicles:

- The Region has identified the need for 8 service vehicles which total \$426,000.
- Deductions in the amount of \$79,700 and \$107,300 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 74.80% growth and 25.19% non-growth.
- After the above noted deductions, the net amount included in the D.C. calculations is \$239,000.

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 \$560,000.
- Deductions in the amount of \$133,600 and \$147,800 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 \$278,600.

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 this work is \$112,000.
- A deduction in the amount of \$23,300 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 \$88,700.



#### 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 \$14,217,000.
- Deductions in the amount of \$2,851,900 and \$3,626,800 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 74.49% growth and 25.51% non-growth.
- After deductions, the net amount included in the D.C. calculations is \$7,738,300.

#### 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, Niagara Falls, and Fort Erie were combined. The total of these reserve funds, less ongoing commitments, is a surplus of \$519,099. 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 \$40,804,900. Deductions to recognize post period benefit in the amount of \$8,659,800 and benefit to existing development of \$10,520,600 have been made. The adjusted reserve fund surplus of \$519,099 has been deducted from the D.C. calculations. This results in a total net growth related cost of \$21,105,401. 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%.



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	11	1,650,000	0	0	1,650,000	343,200	0	1,306,800	1,058,508	248,292
6	Fareboxes & Vehicle I.T.S. Specialized Vehicles	2026 to 2030	34,800	11	382,800	0	0	382,800	79,600	0	303,200	245,592	57,608
7	Service Vehicles	2026 to 2030	53,300	8	426,000	79,700	0	346,300	107,300	0	239,000	193,590	45,410
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	140	560,000	133,600	0	426,400	147,800	0	278,600	225,666	52,934
10	Specialized Bus Wraps	2023	4,000	28	112,000	0	0	112,000	23,300	0	88,700	71,847	16,853
11	Facility Expansion and Study	2026 to 2030	14,217,000	1	14,217,000	2,851,900	0	11,365,100	3,626,800	0	7,738,300	6,268,023	1,470,277
n/a	Reserve Fund Adjustment	n/a	n/a	n/a	0	0	0	0	519,099	0	(519,099)	(420,470)	(98,629)
	<b>Total</b>		<b>15,349,050</b>		<b>40,804,900</b>	<b>8,659,800</b>	<b>0</b>	<b>32,145,100</b>	<b>11,039,699</b>	<b>0</b>	<b>21,105,401</b>	<b>17,095,375</b>	<b>4,010,026</b>





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	\$17,095,375	\$4,010,026
<b>Total</b>	<b>\$17,095,375</b>	<b>\$4,010,026</b>
10-year Gross Population/G.F.A. Growth (sq.ft.)	85,568	10,247,500
<b>Cost Per Capita/Non-Residential G.F.A. (sq.ft.)</b>	<b>\$199.79</b>	<b>\$0.39</b>

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	\$585
Other Multiples	2.093	\$418
Apartments 2+ Bedrooms	1.991	\$398
Apartments 1 Bedroom	1.214	\$243
Special Care/Special Dwelling Units	1.100	\$220

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	\$2,633,912	\$772,327	\$603,788
<b>Total</b>	<b>\$2,633,912</b>	<b>\$772,327</b>	<b>\$603,788</b>
10-year G.F.A. Growth (sq.ft.)	4,495,200	4,094,600	1,657,700
<b>Cost Per Non-Residential G.F.A. (sq.ft.)</b>	<b>\$0.59</b>	<b>\$0.19</b>	<b>\$0.36</b>



## 2.4 Area Rating

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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

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The calculated residential charge for single detached dwelling units, for transit services, is \$585 per unit. The non-residential charges are provided for three categories; \$0.59 per sq.ft. of gross floor area for commercial, \$0.19 sq.ft. of gross floor area for industrial and \$0.36 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 2022-71.



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	585	418	398	243	220	0.59	0.19	0.36	0



### 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:

- Transit 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;
- Addendum to Transit Background Study released to the public (September 23, 2022);
- Public meeting of Council (September 29, 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.



## 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, as amended September 23, 2022;”

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

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



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	585	418	398	243	220	0.59	0.19	0.36	0



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
Fort Erie Vehicles (3)	Fort Erie	Specialized Fleet	2000 to 2022	Straight Line	7	n/a	n/a	\$300,000





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
Fort Erie Buses (11)	Fort Erie	Fleet	2000 to 2022	Straight Line	12	n/a	n/a	\$4,400,000