

**City of Port Colborne
Financial Information
Taxes**

Year	Total Tax Rate Increase	Ave Residential Annual Tax Increase	Tax Levy Increase	Total Tax Rate Increase		
	City/Region/ Education	City/Region/ Education	City Portion	City Portion		City Portion
2015	-0.15%	0.88% - \$25	2.47% - \$31	3.68%	1.43%	
2016	0.78%	1.79% - \$51	5.82% - \$80	7.08%	4.77%	
2017	0.72%	2.99% - \$87	5.79% - \$81	4.71%	3.46%	
2018	-0.04%	2.69% - \$81	5.83% - \$86	6.72%	3.02%	
2018	-0.26%	2.46% - \$74	5.62% - \$83	6.72%	2.82%	Prior to Regions tax ratio changes affecting residential tax class

NOTES:

The City takes into account any tax room provided by the reduction in Education and Regional tax rates to account for increased costs at the lower tier municipal level to increase lower tier revenues but maintaining a cost of living increase on the total annual residential property tax. In 2018- 2.69%. In 2017 - 2.99%. In 2016 - 1.79%. In 2015 - 0.88%.

The fact that the Education and Region has the benefit of increasing revenues through assessment growth and other sources of revenue which are not available to Port Colborne, Port Colborne establishes its tax levy based on the total blended tax increase to be close to cost of living.

Council continues to be aware of the Infrastructure deficit in funding and continues its planned annual increase to capital by \$200,000 per year.

Council was able to phase in the debenture cost of the new Operations Centre over a 4 year period between 2016 to 2019 and limit the annual tax increase for the debt payment spreading the cost over 30 years.

In keeping the base budget increase at or around cost of living set at between 2% and 3%, continue to increase the capital infrastructure budget, fund the new Operations Centre and increase some levels of service/staffing with tax levy budget increases (6.72% in 2018), Council ensured that the overall residential tax increase (2.69% in 2018) is within the cost of living.

It is advised that any users of this general information should go to the City's website and fully read the annual budget and tax rate reports to Council to understand the reasoning behind any increases to taxes.

**CITY OF PORT COLBORNE
OPERATING LEVY SUMMARY**

	2018	2017	2016	2015
Base budget increase	2.84%	2.25%	2.49%	2.39%
Loss of Revenues	0.43%	0.20%	0.42%	0.41%
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Proposed Tax Levy	3.27%	2.45%	2.91%	2.80%
Capital Infrastructure	1.25%	0.98%	1.20%	0.72%
Funding New Operations Centre	0.81%	0.85%	1.61%	
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Proposed Tax Levy/Capital/Debt	5.33%	4.28%	5.72%	3.52%
Utility Increases - Hydro		0.96%		
Additional staffing/services	1.39%	-0.53%	0.41%	0.16%
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	6.72%	4.71%	6.13%	3.68%
Additional Funding New Operations Centre			0.95%	
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Tax Levy Increase	6.72%	4.71%	7.08%	3.68%
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NOTES:

Base budget increases range from 2.25% to 2.84% cost of living
Other increases due to annual capital contributions, debt payments
increased hydro costs and increased level of services/staffing

**City of Port Colborne
Financial Information**

Water/Wastewater

Year	Budget Increase in Net Costs	Total Water/Wastewater Rate Increase	Water Usage Rate Increase	Water Service Charge Increase	Wastewater Usage Rate Increase	Wastewater Service Charge Increase
2015	8.83%	9.86%	2.79%	18.15%	2.87%	16.13%
2016	3.61%	2.58%	2.10%	2.53%	1.98%	3.56%
2017	1.96%	3.29%	2.30%	2.49%	1.52%	6.36%
2018	2.35%	8.36%	8.57%	5.18%	3.56%	14.90%

The increase in rates ensure enough revenues are collected to service the City's costs and ensure the water and wastewater infrastructure is properly maintained, as mandated by the Province of Ontario, for safe drinking water and proper disposal and treatment of wastewater.

Refer to the City Web Site, Financial Reporting, Water/Wastewater Budget Reports 2015-78 for 2015, 2016-48 for 2016, 2017-61 for 2017 and 2018-52 for 2018, for full explanation of the budgets proposed.

Note that there are NO Storm Sewer Fees either approved or included in the water/wastewater budgets.

It is advised that any users of this general information should go to the City's website and fully read the annual budget report to Council to understand the reasoning behind any increases to water/wastewater rates.

**City of Port Colborne
Financial Information**

Water	2015	2016	2017	2018	Increase
water usage rate	\$1.123	\$1.147	\$1.173	\$1.274	\$0.151
water service fixed charge (Annual)	\$334.14	\$342.58	\$351.12	\$369.33	\$35.19
City Operations	\$1,593,836	\$1,179,341	\$1,088,174	\$1,347,026	
City Capital	\$1,061,619	\$1,161,334	\$844,605	\$1,217,730	
Regional costs	\$2,283,101	\$2,131,530	\$2,328,268	\$2,316,757	
Total costs net of other revenue	\$4,938,556	\$4,472,205	\$4,261,047	\$4,881,513	
Region Share of costs	46.23%	47.66%	54.64%	47.46%	
City Share of costs	53.77%	52.34%	45.36%	52.54%	

NOTES:

Net costs allocated to Fixed Service Charges are approximately 47.5%

Net costs allocated to Usage Rates are approximately 52.5%

The City's non billable and unaccounted for water loss has fluctuated between 27% and 40% over the last few years and the 2018 budget is based on 36% unbilled water flow projections.

It is advised that any users of this general information should go to the City's website and fully read the annual budget report to Council to understand the reasoning behind any increases to water/wastewater rates.

**City of Port Colborne
Financial Information**

WasteWater	2015	2016	2017	2018	Increase
wastewater usage rate	\$1.208	\$1.232	\$1.250	\$1.295	\$0.087
wastewater service fixed charge (Annual)	\$372.93	\$386.22	\$410.76	\$471.98	\$99.05
City Operations	\$604,139	\$657,986	\$532,186	\$845,795	
City Capital	\$711,689	\$736,189	\$59,808	\$751,930	
Regional costs	\$4,227,549	\$3,415,718	\$3,748,621	\$3,909,663	
Total costs net of other revenue	<u>\$5,543,377</u>	<u>\$4,809,893</u>	<u>\$4,340,615</u>	<u>\$5,507,388</u>	
Region Share of costs	76.26%	71.01%	86.36%	70.99%	
City Share of costs	23.74%	28.99%	13.64%	29.01%	

NOTES:

Net costs allocated to Fixed Service Charges are approximately 57.5%

Net costs allocated to Usage Rates are approximately 42.5%

The City's non billable and unaccounted for wastewater flows has fluctuated between 35% and 60% over the last few years and the 2018 budget is based on 56% unbilled wastewater flow projections.

It is advised that any users of this general information should go to the City's website and fully read the annual budget report to Council to understand the reasoning behind any increases to water/wastewater rates.

City of Port Colborne
Water/Wastewater Projects/Budgets

2015 to 2017	Cost
Water Meter Installation Project	\$2,148,000
Lakeshore Road West Watermain Project	\$3,090,000
Frozen Services Water Pipe Rehabilitation/Replacements	\$1,544,000
Elm street Watermain Project	\$1,549,000
Rosedale Watermain Project	\$153,000
Prosperity Watermain Project	\$188,000

2017-2018	
Nickel Area Storm/Water/Wastewater Project	<u>\$8,400,000</u>

Total Project Costs	<u><u>\$17,072,000</u></u>
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2018	
Elm Street Bulk Water Station	\$270,000
Elm Street Storm Sewer Outlet	\$270,000
Janet Street Watermain and Wastewater Project	\$767,000
Carter Street Watermain Project	\$300,000
Wastewater Infrastructure Needs Study	<u>\$150,000</u>
	<u><u>\$1,757,000</u></u>