

**CITY OF PORT COLBORNE
2019 BUDGET WORKSHEET SUMMARY**

SCHEDULE A

2018 Levy 17,116,395
 Staff PROPOSED LEVY
 CURRENT PROPOSED LEVY
Note-\$171,000 = 1% levy increase / \$16 increase to Ave Residential Property

6.72%
 \$ 17,931,096 4.76%
 \$ 18,167,975 6.14%

levy increase

	Cost	OMPF Funds	Add To Tax Levy	Reserve Funds	Other/ Grants	Defer Funding	Description
UNFINANCED REQUESTS							
Council	Fund OPS Centre Debt	(114,094)	(114,094)				Fund from Fire Hall matured debt amount
Council	Remuneration-loss of 1/3 tax exemption	\$11,431	\$11,431				add'l cost for same net wages same gross wages-add'l cost \$5,463 included in levy
Council	Comm Grants	\$10,000	\$10,000				phase in levy for community grants wien off annual investment interest
Council	Feral Cat grant	(5,000)	(5,000)				direct ferel cat group to Grants Committee-provide extension
Council	Council Conferences	\$16,107	\$16,107				increase to \$25,000
Council	Airport Commission	\$9,282	\$6,269		\$3,013		net increase of interest earned on loans (1,600 +1,413)
Council	P&H (Goderich Lease)	\$63,000	\$63,000				Balance of net lease revenue to Goderich capital reserve
	Marina	\$10,000	\$10,000				Balance of Marina surplus to Marina capital reserve
Human Resources	Coop Student	\$6,300		\$6,300			work term of 400 hours in fall/winter months
IT	New Software and lincensing	\$36,100					Office 365/Adobe Pro/Citrix Server/Desktop Deploy Software
CAO	Community Safety	\$85,000				\$85,000	responding to vandalism in the community-0.5% tax levy
CAO	Corporate Accessibility Compliance	\$5,000		\$5,000			one time funding-from a reserve as required and to be replenished
CAO	CUPE Job Evaluation	\$30,000		\$30,000			website audit/training/accessibility plan update-Accessibility reserve
Health & Safety	Bill 168 Workplace Risk Assessments	\$10,000	\$10,000				review for internal/pay equity and market rates
Health & Safety	WHMIS Program Enhancement	\$13,600		\$13,600			assessments of 2 locations annually
Health & Safety	Advanced Training for Equip Operators	\$12,990		\$12,990			Online Enhanced Safety Program for all staff
Corp Services-Clerks Divisic	Records Mgmt & Retention System	\$80,000		\$80,000			Funded from Health & Safety reserve
Corp Services-Clerks Divisic	Records Mgmt Annual Licence Fee	\$20,000		\$10,000		\$10,000	phased in over 2016/2017 for 2019 implementation
Corp Services	Summer Student	\$9,500		\$9,500			1/2 2019 and 1/2 2020
Corp Services	Customer Service Part Time staffing	\$68,000		\$34,000		\$34,000	Provide summer coverage for customer service -wages and benefits
Corp Services-Finance Divisic	Capital Asset Supervisor-wages & ben	\$80,000			\$80,000	OCIF grant	2 part time @ 24 hrs each starting July - 1/2 2019 and 1/2 2020
Fire Dept	Fire Safety Initiative	\$20,000		\$20,000			2018/2019 initiative to implement and manage AMP with capital budgeting
Engineering	Facility Maintenance Study	\$75,500		\$75,500			Available funding from OCIF max \$80,000
Engineering	Renewable Passive Energy Generation	\$15,000		\$15,000			Smoke and Carbon Monoxide Alarm Program
Operations	Environmental Compliance	\$7,500	\$7,500				OMPf 2015
Operations	Tree Trimming Equip Rental	\$10,000		\$10,000			consultant required to investigate feasibility of installing at Operations Centre
Operations	Stone Repairs on roads and shoulders	\$5,000		\$5,000			Spill Response kits for facilities and vehicles
Operations	Snow Ploughing Equipment Rental	\$54,000		\$54,000			8 week rental-tractor with arm mower-cut on rural and clay roads
Operations	Drainage Works-City portion of costs	\$110,586	\$10,000	\$100,586			increase for shouldering and stone road repairs in rural area
Operations	Drainage Works-City portion of costs	\$90,093	\$75,200			\$14,893	rent 2 loaders for one snow route-city operator
Facility Maintenance	Roselawn	\$15,000	\$15,000				Zavitz Drain/Sherkston North and East & West Trail Branch Drains
Parks and Recreation	Tools	\$10,000		\$10,000			Young and Hopf-Wagner Drains-2019 construction
Parks and Recreation	Ballfield Maintenance	\$15,000		\$15,000			Condition assessment-interior finish/mechanical,electrical and structure
Parks and Recreation	Downtown Fixtures	\$49,090				\$49,090	General Parks- fund from equipment reserve
Parks and Recreation	Overholt Cemetery-expansion	\$30,000	\$14,000	\$16,000			General Parks- fund from facility reserve
Parks and Recreation	Parks grass cutting - in house/no contract	\$147,267			\$147,267		replace 40 garbage containers in downtown core@\$1,206 each plus HST
Parks and Recreation	VHWC - Summer Camp Program	\$20,000			\$20,000		contract services savings-rental of equipment/2 seasonal parks staff/materials
Parks and Recreation	Canal Days-New Initiatives	\$5,000	\$5,000				costs covered through registration fees
							Allocate to Canal days reserve-new initiative spending approval by council

**CITY OF PORT COLBORNE
2019 BUDGET WORKSHEET SUMMARY**

SCHEDULE A

2018 Levy 17,116,395
 Staff PROPOSED LEVY
 CURRENT PROPOSED LEVY
Note-\$171,000 = 1% levy increase / \$16 increase to Ave Residential Property

6.72%
 \$ 17,931,096 4.76%
 \$ 18,167,975 6.14%

levy increase

	Cost	OMPF Funds	Add To Tax Levy	Reserve Funds	Other/ Grants	Defer Funding	Description
Parks and Recreation	Public Art Reserve Fund	\$5,000	\$5,000				annual amount to reserve for implementing the Arts&Culture Master Plan
Parks and Recreation	Parks&Recreation Locator Map	\$15,000	\$15,000				Parks&Recreation Master Plan
Parks and Recreation	Active Transportation Masterplan	\$50,000	\$50,000				Safer roads and trails for cyclists and walkers-Committee recommended
Parks and Recreation	Canal Days-Volunteer Incentive Program	\$3,500		\$3,500			Minor Sports Teams donations for working bar at Canal Days
Parks and Recreation	Canal Days-New Initiatives	\$45,000		\$45,000			Allocate to Canal days reserve-new initiative spending approval by council
Parks and Recreation	New Fishing Tournaments	\$25,000		\$25,000			potentially 3 tournaments operated by outside groups
Parks and Recreation	Celebrate Ontario 2019 Grant	\$10,000	\$10,000				Application to be done by consultant
Vale Health & Wellness Cer	Ceilings in Rink 1 and Rink 2	\$33,000		\$33,000			Coat with concrete sealer-both ceilings are stained
Vale Health & Wellness Cer	Video Security	\$5,000		\$5,000			addition of 2 cameras as identified in Risk Assessment Study
Vale Health & Wellness Cer	Community Room Acoustics	\$7,000		\$7,000			
Vale Health&Wellness centr	Second Sports Wall of fame	\$3,000	\$3,000				
Economic Development	Economic Development Strategy	\$25,000	\$25,000				matching funds to Prov/Fed grants for initiatives
Economic Development	Niag Development Corridor Partnership	\$2,500		\$2,500			increase in membership fees from \$5,000
Economic Development	BESS office at Roselawn	\$15,500		\$15,500			Business Development Consultants-2 days/mth consultations/expenses
Economic Development	New Corporate and Tourism Branding	\$10,000		\$10,000			branding and design work
Economic Development	Industrial Land clearing	\$60,000		\$60,000			Invertose Drive 23 acres cleared over 3 years-\$20,000/year (3rd of 3 years)
Museum	Receptionist increased hours-180 hours	\$3,101		\$3,101			increased hrs to 980 for customer service-May 1 to Dec 20 5 days/week
Museum	Administrative Assistant-95 hours	\$1,636		\$1,636			Arabella's Tea Room-5 hrs/wk June to Sept & 20 hrs in Dec
Library	additional 100 part time hours	\$2,172		\$2,172			current budget at 2100 part time hours
Library	Update website to AOD compliance	\$2,000	\$2,000				
Planning	Official Plan Review	\$15,000	\$15,000				Annual amount for 5 years
Building/By-law Division	Administrative Intake Clerk	\$54,168		\$27,084		\$27,084	see memo provided-1/2 year 2019
Building/By-law Division	Inspections Officer	\$77,995		\$38,998		\$38,997	see memo provided-1/2 year 2019
By-law Division	Review of Crossing Guards locations	\$20,000	\$20,000				Study including St.Patricks school and Killay St W/Steele St corner
Building Division	New Inspection Software and Hardware	\$46,500		\$46,500			MobilINSPECT provides handheld technology for field inspections/reporting
Physician Recruitment	future recruitment	\$43,175		\$16,175	\$27,000		Comm recommends additional \$16,175 for new physicians. Would like \$50,000
YMCA	Request additional funding	\$22,500	\$22,500				Presentation from the YMCA-asking \$24,692
New Operations Centre	Debenture - \$114,094						remove from levy and fund from Fire Hall matured debenture
Annual Capital Levy	Future Capital Amortization						\$257,000 capital levy in 2019
Total Expenditures	\$1,738,998	\$340,300	\$236,879	\$652,476	\$250,280	\$259,064	
TOTAL LEVY			\$ 18,167,975	6.14%			levy increase

**CITY OF PORT COLBORNE
2019 SUMMARY OF OPERATING BUDGET CHANGES**

SCHEDULE B

2018 Tax Levy		17,116,395	
<u>Operations</u>			
Salaries/Wages - Full time	2.04%	349,563	
Salaries/Wages - Part time	0.28%	47,273	
Benefits	1.84%	314,849	
Utilities/Telephone	-0.18%	(30,559)	
Library	0.19%	32,010	
Other net costs	0.51%	87,206	
Change in Debentures	0.00%	500	
New revenues	-1.33%	<u>(228,310)</u>	
		<u>572,532</u>	
2019 Operating Levy		17,688,927	3.34%
<u>Other Unexpected Costs</u>			
Loss of Revenues	0.33%	56,500	
Operations Centre Debt Reserve	0.67%	<u>114,094</u>	
		<u>170,594</u>	1.00%
		17,859,521	4.34%
Operations Centre Debt-final amount		<u>(114,094)</u>	
Proposed 2019 Base Tax Levy		17,745,427	3.68%
Storm Sewer Budget		<u>(185,425)</u>	-1.08%
Proposed 2019 Tax Levy		17,560,002	2.59%
Capital Levy (Amortization-PSAB)		257,000	1.50%
Funding New Operations Centre -remaining debenture (2019 levy)		114,094	0.67%
		<u>17,931,096</u>	4.76%
Tax Levy with Capital Levy increase and final Operations Centre Debt amount		17,931,096	4.76%
Additional staffing/services		236,879	1.38%
Proposed 2019 Tax Levy		<u>18,167,975</u>	6.14%

**CITY OF PORT COLBORNE
ONTARIO MUNICIPAL PARTNERSHIP FUND**

SCHEDULE C

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Ontario Municipal Partnership Fund	2,438,600	2,446,900	2,384,000	2,345,900	2,345,900	2,345,900	2,345,900	2,345,900	2,345,900
Ontario Municipal Partnership Fund - New	8,300	(62,900)	(38,100)	247,300	341,800	426,200	454,200	440,300	440,300
	2,446,900	2,384,000	2,345,900	2,593,200	2,687,700	2,772,100	2,800,100	2,786,200	2,786,200
Funds applied to tax levy	2,446,900	2,384,000	2,345,900	2,345,900	2,345,900	2,345,900	2,345,900	2,345,900	2,345,900
Funds applied to levy during budget									
	0	0	0	247,300	341,800	426,200	454,200	440,300	440,300
- Tax Appeal Outstanding									
Recommended allocation of OMPF									
- Downtown CIP Phase 1									(100,000)
- one time projects				(133,000)	(203,000)	(140,000)	(287,320)	(440,300)	(340,300)
- new capital projects				(114,300)	(138,800)	(286,200)	(166,880)		
Funds Available	0	0	0	0	0	0	0	0	0

Recommendation

- staff recommend that the OMPF funding at the 2018 level of \$2,345,900 be applied to the general operations budget as grant revenue for its intended purpose of assessment equalization
- staff recommend that the increased OMPF funding of \$440,300 be applied to fund the unfunded capital amortization or one time expenditures (new capital or initiatives)

**CITY OF PORT COLBORNE
OTHER GRANTS**

SCHEDULE D

	2015	2016	2017	2018	2019	2020
Ontario Community Infrastructure Fund (OCIF)	96,592	96,592	182,945	259,755	404,300	418,760
Ontario Main Street Revitalization Initiative	-	-	-	51,549		
	96,592	96,592	182,945	311,304	404,300	418,760
Recommended allocation of Funds						
- Roads	(96,592)	(96,592)	(182,945)	(129,755)		
- Downtown CIP Phase 1					(324,300)	(378,760)
- Capital Asset/Budget Supervisor				(80,000)	(80,000)	(40,000)
- WorkOrders & Equip Maint Software				(50,000)		
- Traffic Signals				(6,000)		
- Pedestrian Crossing				(45,000)		
- Contingency				(549)		
Funds Available	0	0	0	0	0	0

Implement and manage AMP with capital budgeting
Welland and Clarence-power supply cabinet
Clarence St at Catharine St

Eligible Expenditures

- OCIF funds are eligible for core infrastructure (roads, bridges, water/wastewater, stormwater) as part of asset mgmt plan, including asset mgmt planning expenditures such as software, condition assessments and consultants. In addition, up to \$80,000 for staff responsible for asset management planning.
- Capital Asset Supervisor to be funded through tax levy in 2020 and 2021
- Ontario Main Street Revitalization Initiative funds are eligible for downtown and main streets for such improvements as pedestrian crosswalks/landscaping/direct funding to businesses for storefront appearance ie:lighting or new signage

**CITY OF PORT COLBORNE
FEDERAL GAS TAX REVENUES
2019**

SCHEDULE E

Available in Reserve Fund at Dec 31 2015		275,386
2016 Funds Available		560,148
Projects to be completed (Reserve Fund)		
- Roads	(585,585)	
- Traffic Signals	(104,552)	
- Traffic Signals (unspent funds from other projects)	(58,814)	(748,951)
- Unexpended funds		86,583
Interest		3,441
		90,024
Available in Reserve Fund at Dec 31 2016		90,024
Balance in Reserve		
- Facility LED Lighting	50,000	
- Unallocated funds	40,024	
		90,024
Legacy Fund Received		9,917
2017 Funds Available		560,148
		660,089
- Roads	(538,000)	
- Sidewalk Replacement (Lakeshore Road West)	(18,437)	
		(556,437)
- Unexpended funds		103,652
- Interest		1,686
		105,338
Available in Reserve Fund at Dec 31 2017		105,338
Balance in Reserve		
- Facility LED Lighting	50,000	
- Unallocated funds	55,338	
		105,338
2018 Funds Available		586,822
		692,160
- Roads	(622,000)	
- Facility LED Lighting	(50,000)	
		(672,000)
- Unexpended funds		20,160
2019 Funds Available		555,335
		575,495
- Roads	405,495	
- Downtown CIP Roads	170,000	

**CITY OF PORT COLBORNE
2019 BUDGET
FUNDING CAPITAL AMORTIZATION
FUNDS TRANSFERRED TO CAPITAL PROJECTS**

SCHEDULE F

Traditional Allocation of Budgeted Capital Funds		2018 budget	2019 Est Cost	Capital Levy Funds	Reserve Funds	Grant Funds	Defer Funding	
Sidewalk Replacements	Annual allocation	100,000	132,800	125,000	7,800			Includes Westwood Estates Phase 1 sidewalk construction
Road Resurfacing Program	Annual allocation	1,130,810	834,550	429,055		405,495		Fed Gas Tax \$575,495 (Roads \$405,495 / CIP Roads \$170,000)
Road Resurfacing Program	Fed Gas Tax \$622,000 OCIF \$129,755	(751,755)						
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St		4,000,000			1,176,940		Ontario Community Infrastructure Fund (OCIF) Grant Application pending
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St					324,300	378,760	OCIF Formula Grant Funding 2019/2020
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St					170,000	150,000	Fed Gas Tax 2019/2020 - Roads
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St					100,000		Ontario Municipal Partnership Fund (OMPF) Grant
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St			200,000			200,000	2020 Capital Levy
Council	Downtown CIP-Phase 1 Clarence St West St to Catharine St						1,200,000	Water Wastewater Budget
Road Resurfacing Program	Roads Debenture	34,567	34,567	34,567				debenture cost for roads
Vehicles and Equipment	Annual allocation	335,000	350,000	350,000				
Museum	unfunded museum building renovations	6,000	6,000	6,000				funding year 4 of 4 years
Museum	Photocopier		5,000	5,000				
Museum	Cedar shingles		10,000	10,000				Treatment and repairs
Museum	Building equip/repairs	10,000	10,000	10,000				museum lump sum \$15,000 each year
Museum	Shelving/Art Rack Heritage Resource Building	10,000	25,000	15,000	10,000			
Museum	Replace 2 HVAC units	10,000	20,000	10,000	10,000			Replace 2nd HVAC unit along with the original 2018 budgeted HVAC unit
Museum/Library	Security Cameras		15,000		15,000			Security for the grounds-\$5,000Library res/\$7,000 cultural res
Library	Library capital	35,000	35,000	35,000				per library capital budget
Library	increase to capital budget-accessible washrooms/security	15,000	15,000	15,000				Enabling Accessibility Fund Grant - \$29,402
IT	Annual allocation for computers	60,400	86,150	86,150				
IT	New Server Rack	3,000	3,000		3,000			
IT	Access Control Door Reader for Server Room	2,000	2,000		2,000			Secure acces to the IT servers and equipment
IT	Monitor for first floor Comm Room		3,500		3,500			
Facility Maintenance	Roselawn - annual allocation	100,000	100,000	100,000				
Facility Maintenance	Roselawn		5,500	5,500				New kitchen windows and raised roof repairs
Facility Maintenance	Roselawn		20,000	20,000				Main theatre entrance roof replacement
Facility Maintenance	Roselawn		8,500	8,500				Replace the Public Annoucement (PA) Speaker System
Facility Maintenance	Vimy Park Washroom building		4,000	4,000				Replace roof with metal roof
Facility Maintenance	Lions Field Hydro Panel		5,000	5,000				Install an exterior hydro panel with timer
Facility Maintenance	Lions Field Roof Replacement-metal panels		31,200		31,200			pending roof tender
Facility Maintenance	Lions Field Building		2,500	2,500				Replace exhaust filters and grease trap for compliance
Facility Maintenance	HarbourMaster Building	24,500	24,500		24,500			siding complete/skirting replaced/deck structure and boards replaced
Facility Maintenance	Humberstone Centennial Park		17,400		17,400			replace south side large older pavilion roof - metal roof
Facility Maintenance	HH Knoll Park		16,500		16,500			replace old band shell roof with original cedar shingles
Facility Maintenance	Ice Box Facility - Steel roof and gutter replacement		30,000		30,000			fund over two years 2016 and 2017 (requires assessment)
Facility Maintenance	VHWC - Lighting upgrades		23,000		23,000			replace 400 watt metal halide to beacon LED-energy/maint savings
Facility Maintenance	VHWC - Lighting-\$50,000 (grant \$25,000)	25,000	50,000		25,000	25,000		change all T5 light tubes to LED light tubes-payback in 6 months
Facility Maintenance	VHWC - Main entrance pylon sign		9,000	9,000				rebuild the sign including design, if required
Facility Maintenance	VHWC - Washroom and Dressing room tiles		7,500	7,500				Replacement of 2 rooms per year @ \$3,750 per room
Facility Maintenance	VHWC - Insulating ductwork		4,600	4,600				in the Bocce Club area
Facility Maintenance	VHWC - Insulating ductwork		16,500	16,500				in Rink 1 area-could be done in 2020

**CITY OF PORT COLBORNE
2019 BUDGET
FUNDING CAPITAL AMORTIZATION
FUNDS TRANSFERRED TO CAPITAL PROJECTS**

SCHEDULE F

Traditional Allocation of Budgeted Capital Funds	2018 budget	2019 Est Cost	Capital Levy Funds	Reserve Funds	Grant Funds	Defer Funding	
Facility Maintenance		2,200	2,200				underside of the central roof gutter system to prevent condensation
Facility Maintenance		20,000	20,000				prevention of snow and ice build up on the roof
Facility Maintenance		24,000	24,000				manufacture and install proper roof access ladders
Facility Maintenance		46,000	46,000				Fall arrest protection on the roof
Facility Maintenance		10,000	10,000				fabricate/install an interior gutter cover to capture drips along central roof
Facility Maintenance		5,000	5,000				Remote monitoring system for the Stand-by generator and sewage pumps
Facility Maintenance		12,000		12,000			new flashing-leaking into the attic
Facility Maintenance		7,500	7,500				remove chimney & fix roof/new hot water tank/replace sewer vent pipe
Facility Maintenance		51,000		51,000			Heritage engineer inspection and roof replacement
Facility Maintenance		16,000				16,000	Furnace replacement & hazardous material removal in area-2020/2021
Facility Maintenance		2,500	2,500				Air Exchanger
Facility Maintenance		4,000	4,000				Replace steel canine access doors
Facility Maintenance		20,000	20,000				upgrades to 6 year old HVAC units
Facility Maintenance		45,000	45,000				2019 - 3rd floor/ 2020 - 2nd floor \$40,000/ 2021 - 1st floor \$40,000
Facility Maintenance		12,000	12,000				Fall arrest protection on the roof
Facility Maintenance		10,000	10,000				Flat roof area patched & vents installed to prevent condensation leaking
Facility Maintenance		50,000	50,000				Accessible doors for all floors including washrooms
Facility Maintenance		2,500		2,500			Install an exhaust fan to clear the air (transit reserve)
Facility Maintenance		5,000	5,000				Remote monitoring system for the Stand-by generator and sump pumps
Facility Maintenance		5,000	5,000				Remote monitoring system for the Stand-by generator and sewage pumps
Facility Maintenance		5,000	5,000				Replace sewage pumps which have failed
Facility Maintenance		13,000	13,000				Replace lower flat roof and repair wall and ceiling areas
Facility Maintenance		2,500	2,500				Back Flow preventor for water supply
Facility Maintenance		6,000	6,000				Replace East side hydro box enclosure
Facility Maintenance		25,700	16,188			9,512	
Engineering/Parks		193,000			96,500	96,500	upgrade/refurbish existing network of trails as approved by Council
Community & Econ Dev	7,500	7,500	7,500				2nd year of 4 yr commitment to Sport Tourism Capital Reserve - \$30,000
Parks and Recreation		15,000	5,000			10,000	fund over 3 years-1st of 3 years
Parks and Recreation		10,000	10,000				replacement of concrete headstone bases-\$1,000 x 10 per year
Parks and Recreation		45,000		45,000			9,000 each for 5 parks-2 in 2013-1 in 2014/2015/2016
Parks and Recreation		28,550		28,550			Field Bleachers at Westside fields/Vimy Complex/Lannan complex
Parks and Recreation		60,000		60,000			Fund from Facility Reserve
Nickel beach	50,000	50,000		50,000			Future Washroom/Changeroom Upgrades to reserve
Nickel beach		6,300	6,300				Currently no security cameras-placement for main entrance
Nickel beach		14,000	14,000				Picnic Tables
Nickel beach		15,000	15,000				Waste Receptacles
Nickel beach		1,000	1,000				Accessible Beach Mat
Nickel beach		25,000	25,000				annual allocation to capital reserve for Nickel Beach
Marina	15,000	15,000	15,000				replace old pedestals - 10 units @ \$1,500
Marina	65,000	10,000	10,000				inspect and replace
Marina		12,000		12,000			replace walkway lights with LED energy efficient lighting

**CITY OF PORT COLBORNE
2019 BUDGET
FUNDING CAPITAL AMORTIZATION
FUNDS TRANSFERRED TO CAPITAL PROJECTS**

SCHEDULE F

	2018 budget	2019 Est Cost	Capital Levy Funds	Reserve Funds	Grant Funds	Defer Funding	
Traditional Allocation of Budgeted Capital Funds							
Marina		15,000		15,000			Concrete required between the ramps existing concrete slabs
Marina	100,000	300,000		300,000			includes \$50,000 in 2018 budget
Vale Health&Wellness centre		10,000			10,000		donation from Golden Puck Hockey over 2 years
Vale Health&Wellness centre	23,000	23,000		23,000			to accommodate rec programming in summer months
Vale Health&Wellness centre	5,150	12,000	6,850	5,150			SCALA Systems Software
Sherkston Community Centre	5,000	5,000	5,000				funding year 4 of 4 years
City Hall		175,000		175,000			phone system/front counter upgrades/sotware/hardware/furniture (capital reserve)
City Hall	10,000	10,000	10,000				
City Hall		44,000		44,000			see memo for explanation
Fire Dept	19,000	13,600	13,600				
Fire Dept	25,000	20,000	20,000				replace fire and safety equipment
Fire Dept		20,000	20,000				New MTO requirements to add blue lights
Fire Dept		30,000	30,000				Memorial site at Fire Station
Fire Dept		6,400	6,400				Painting/carpets/security system upgrades
Fire Dept		75,000	75,000				
Fire Dept		450,000				450,000	2020 expenditure-see Option 1a
Fire Dept		550,000				550,000	2021/2022 replacement by new debenture or possible matured fire debenture
Marina		1,900	1,900				
Marina		5,500	5,500				annual amount to replace 16 floats per year
Marina		10,000	10,000				Replace one existing machine
Marina		20,000	20,000				replacement of existing old pump
Marina		5,000	5,000				current boat has reached its end of lifecycle
Marina		9,450	9,450				3 additional cameras for boat storage and parking area
Marina		15,000	15,000				replace 20 waste containers
Marina		20,000	10,000		10,000		Funding from Conservation Club in 2018 \$10,000
Traffic Signals	4,000						Main St Revitalization Fund \$6,000/\$10,000 cost
Museum	10,000						Year 3 - \$10,000/yr for 3 yrs plus Fundraising over 5 years
Corporate Services		23,700					Virtual City Hall - Citizen Self-Service Suite
Facility Maintenance		11,285					
Facility Maintenance		21,535					
Facility Maintenance		5,000					electrical surges damaged equipment
Facility Maintenance		25,000					City Hall/Marina/Bethel and Sherkston Comm Centres
Engineering		5,400					
Engineering		5,000					
Engineering		7,000					
Parks		2,500					
Parks		75,000					playground equipment
Parks		15,000					replace retaining wall and stairs
Nickel beach		15,000					\$3,000 x 5 chairs
Marina		2,660					
Marina		3,500					
Marina		11,600					storage area in parking lot
Vale Health&Wellness centre		2,500					
IT		5,000					
IT		3,000					
Fire Dept		12,000					includes annual maintenance fee
Fire Dept		20,000					Hose \$15,000 Nozzles \$5,000
Fire Dept		14,000					carpets/painting/appliances/dorms/chairs/tables
Capital Reserve	166,408						
Total Budgeted Capital Funds	1,940,260	8,718,367	2,197,260	1,138,600	2,318,235	3,064,272	
Future Capital Amortization			(257,000)				
Funds Available in Library capital levy			(35,000)				
Funds Available in capital levy			(1,905,260)				
(Unallocated capital funding)			-				

NOTE: Amortization for the City's operations capital assets amounts to \$4,281,049 of which the City levys \$2,197,260 plus OCIF Funds of \$404,300 and Federal Gas Tax funds of \$555,335. The total allocation for capital amounts to \$3,156,895 with a shortfall in covering capital amortization in the amount of \$1,124,154. Based on the above annual increases to capital levy of \$257,000 (or a 1.5% annual levy increase), the shortfall to amortization will take approximately 4.5 years to reach amortization costs.

**CITY OF PORT COLBORNE
2019 BUDGET
RESERVES AND RESERVE FUNDS**

SCHEDULE G

FUNDING OUT OF RESERVES AND RESERVE FUNDS

Employee Benefits Reserve	Benefits	65,000	operations
Grants Reserve	Community Groups	30,000	operations
General Debt Reserve	East Side Employment Lands-Servicing Design	30,692	operations
VHWC Sponsorship Reserve	VHWC Debenture	343,816	operations
Debt Reserve or Storm Fees	Nickel Area Storm Sewers	299,819	operations
Transit Reserve	Operations	34,267	operations
Marina Debt Reserve	Marina-Mobile Lift	40,548	operations
Physician Recruitment	Existing Commitment	33,000	one time
Niag South Coast Tourism	Tourism Initiatives	9,000	one time
MYAC		1,000	one time
Corporate Services	OCIF funding for Capital Asset Supervisor	80,000	one time
Public Works	Snow Ploughing Equipment Rental	54,000	capital
Public Works	Tree Trimming Equip Rental	9,600	capital
Included in current levy		<u>1,030,742</u>	

TRANSFERS INTO RESERVES

Elections	Annual contribution	30,000	required for 2022 election
Physician Recruitment	Annual contribution	10,000	future recruitments
Goderich	Lease-Capital/Demolition Reserve	19,000	replenish reserve as approved by Council
Goderich	Capital contribution per lease agreement	85,000	as per agreement
Goderich	Lease revenue from Communication Towers	22,400	as per Council Direction
Drains	Maintenance	23,840	annual portion of City cost
Marina	Capital Reserve	51,000	approved by Council in 2016-surplus to capital reserve
Marina Debt Reserve	Unfunded capital (matured debentures)	80,115	allocate \$40,548 to mobile lift debenture
Marina Debt Reserve	Unfunded capital (matured debentures)	12,963	boat ramp matured debentures
General Debt Reserve	New debt	38,000	matured debentures
General Debt Reserve	Fire Dept matured debentures	312,024	matured debentures
Roselawn	Capital contribution-ticket sales	10,000	required for capital works
Main St CIP Reserve	Unfunded capital (matured debentures)	210,869	matured debentures
Planning	Development Charge Study	6,373	required for study done every 5 years
Included in current levy		<u>911,584</u>	

Note: Under new PSAB accounting rules Reserves are now considered surplus funds although Council can continue to track funds for the specific projects as earmarked by Council as allocated surplus (formerly reserves)

**CITY OF PORT COLBORNE
2019 BUDGET
STORM SEWER FEES SCHEDULE**

SCHEDULE H

Property Description	# of Properties	\$ Flat Fee per Year	\$ Total Funding
Single Family Properties	5104	100	510,400
Multi-Residential 2 to 5 Units	481	175	84,175
Multi-Residential 6 to 9 Units	44	225	9,900
Institutional/Multi Res > 10 units	54	275	14,850
Small Commercial	286	175	50,050
Medium Commercial	10	225	2,250
Large Commercial	2	275	550
Light Industrial	50	375	18,750
Heavy Industrial	5	475	2,375
City Owned	133	225	29,925
CNPI Owned	5	225	1,125
Hydro One Owned	1	225	225
Niagara Peninsula Housing	3	275	825
Niagara Region	21	225	4,725
Niagara Regional Housing	2	275	550
Transport Canada Owned	43	225	9,675
MTO Owned	2	225	450
	<hr/>		<hr/>
TOTAL	6246		740,800
	<hr/> <hr/>		<hr/> <hr/>

**CITY OF PORT COLBORNE
STORM SEWER BUDGET AND
CAPITAL FUNDING**

SCHEDULE I

Year	Fees Collected	Less Operating Budget	Less City Portion Storm Fees	Capital funding Available	Less Debenture Costs	Accumulated Capital Funding
1	740,000	185,000	30,000	525,000	300,000	225,000
2	754,800	188,700	30,600	535,500	300,000	460,500
3	769,896	192,474	31,212	546,210	300,000	706,710
4	785,294	196,323	31,836	557,134	300,000	963,844
5	801,000	200,250	32,473	568,277	600,000	932,121
6	817,020	204,255	33,122	579,642	600,000	911,764
7	833,360	208,340	33,785	591,235	600,000	902,999
8	850,027	212,507	34,461	603,060	600,000	906,059
9	867,028	216,757	35,150	615,121	600,000	921,180
10	884,369	221,092	35,853	627,424	600,000	948,604

NOTE: 2% Cost of Living Increase Annually

NOTE: \$5,500,000 Debenture for Nickel Area Storm Sewer project-annual cost \$300,000 over 30 years
Assume a second debenture in year 5

**CITY OF PORT COLBORNE
2019 BUDGET
ESTIMATED RESIDENTIAL PROPERTY TAX CHANGE**

SCHEDULE J

		Phased In Assessment change			
		\$ 2018	\$ 2017	\$ Change	% Change
City		86.327	84.310	2.02	2.39%
Region - general		56.627	56.708	-0.08	-0.14%
Region - waste mgmt		8.416	8.613	-0.20	-2.29%
Education		17.000	17.000	0.00	0.00%
	Tax Rate Change	168.370	166.631	1.74	1.04%

** with 6.14% levy increase
with no reduced education rate

ESTIMATES OF TAX CHANGES

	\$ 2019	\$ 2018	\$ Change	% Increase
Average Residential Assessment	<u>191,070</u>	<u>185,605</u>		
City	1,649.46	1,564.84	84.62	5.41%
Region-general	1,081.97	1,052.53	29.44	2.80%
Region-waste mgmt	160.81	159.86	0.95	0.59%
Education	324.82	315.53	9.29	2.94%
Total Property Tax	<u>3,217.05</u>	<u>3,092.76</u>	124.29	4.02%

**Note: Regional tax policy changes and tax ratios same as 2018 and subject to change
Assessment increase of 2.94% in 2019**