

2022 FINANCIAL INFORMATION RETURN

Municipality: **Welland C**
Tier: **Lower-Tier**
Area: **Niagara R**

MSO Office: **Central Ontario**
Asmt Code: **2719**
MAH Code: **18104**

Submitting: **FIR Schedules Only**
Version: **2022.01001**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Anka Vuksan Scott
0022	Telephone	905-735-1700
0024	Fax	
0028	Email (Required)	anka.vuksan@welland.ca
0030	Website address of Municipality	www.welland.ca
0091	Municipal Auditor	Melanie Dugard LLP
0092	Municipal Audit Firm	Grant Throton
0095	Municipal Auditor's Email (Required)	Melanie.Dugard@ca.gt.com
0090	Municipal Treasurer	Steven Fairweather
0093	Municipal Treasurer's Email (Required)	steven.fairweather@welland.ca
0094	Date	2023-06-05

Signature of Municipal Treasurer

Signature	Date
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0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

	Municipal Data		Data Source	
	1	2	1	2
	(#)	(List)		
0040 Households	23,660		Stats Can	
0041 Population	55,750		Stats Can	
0042 Youth Population	2,895		Stats Can	

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2022

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	49,178,495
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	709,729
9940	Subtotal	49,888,224
0510	Estimated tax revenue	
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	3,917,800
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	812,088
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	525,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	5,254,888
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	897,810
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	3,542,727
0820	Canada conditional grants (SLC 12 9910 02)	795,767
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	2,074,737
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	3,281,470
0899	Subtotal	10,592,511
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	126,201
1299	Total User Fees and Service Charges (SLC 12 9910 04)	39,799,480
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	117,396
1430	Rents, concessions and franchises	784,486
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	901,882
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	12,614
1610	Other fines	362,365
1620	Penalties and interest on taxes	1,308,400
1698	Other	
1699	Subtotal	1,683,379
	Other revenue	
1805	Investment income	4,517,218
1806	Interest earned on reserves and reserve funds	1,194,183
1811	Gain/Loss on sale of land & capital assets	264,641
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	2,500,982
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	0
1830	Donations	9,864
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	163,348
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	610,087
1891	Other	124,029
1892	Other	2,958,208
1893	Other	5,036,808
1894	Other	3,821,385
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	21,200,753
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	2,780,417
9910	TOTAL Revenues	132,227,735

2022/01

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

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for the year ended December 31, 2022

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	132,227,735
2020	LESS: Total Expenses (SLC 40 9910 11)	110,468,241
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	21,759,494
2060	Accumulated surplus/(deficit) at the beginning of year	355,763,100
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	355,763,100
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	377,522,594

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	23,503,317
6020	PLUS: Net Income for Government Business Enterprise for year	2,777,417
6060	PLUS:	
6065	LESS: Dividends paid	
6090	Government Business Enterprise Equity, end of year	26,280,734

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	1,184,655
4019	Provincial Gas Tax for Transit capital expenses	890,082
4020	Provincial Gas Tax	2,074,737

Total of line 0899 includes:		1
Canada Community - Building Fund - (Federal Gas Tax)		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	1,881,926
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	47,544
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	1,352,000
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	3,281,470
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	3,281,470

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2022

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				399,150	262,258		
Protection services							
0410 Fire	7,500			119,786			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				72,160			
0445 Building permit and inspection services				2,525,410			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	7,500	0	0	2,717,356	0	0	0
Transportation services							
0611 Roads - Paved				217,447	2,770,469		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside	188,590			14,108			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	536,738			3,212,521			
0632 Transit - Disabled & special needs				8,525			
0640 Parking				81,916			
0650 Street lighting							
0660 Air transportation				37,455			
0698 Other							
0699 Subtotal	725,328	0	0	3,571,972	2,770,469	0	0
Environmental services							
0811 Wastewater collection/conveyance				17,533,960	255,000		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system		125,618			130,000		
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				13,793,364	125,000		
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	125,618	0	31,327,324	510,000	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				93,041			
1098 Other							
1099 Subtotal	0	0	0	93,041	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons				191			
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	191	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	90,000	622,449		11,214			
1620 Recreation programs	41,982	5,000		422,142			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		42,700		478,307			
1640 Libraries				213,101			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	131,982	670,149	0	1,124,764	0	0	0
Planning and development							
1810 Planning and zoning			126,201	565,682			
1820 Commercial and industrial	33,000						
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	33,000	0	126,201	565,682	0	0	0
1910 Other							
9910 TOTAL	897,810	795,767	126,201	39,799,480	3,542,727	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

General Information

1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential	Y
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210 D Office Building	N
0215 S Shopping Centre	N
0220 L Large Industrial	N
0225 Other <input type="text"/>	N

2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320 M Multi-Residential	Y										
0330 C Commercial	Y										
0340 I Industrial	Y										

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
			CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
0610 C Commercial	N					
0611 G Parking Lot	N					
0612 D Office Building	N					
0613 S Shopping Centre	N					
0620 I Industrial	N					
0621 L Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805 R Residential	N		
0810 M Multi-Residential	N		
0815 N New Multi-Residential	N		
0820 C Commercial (Includes G, D, S)	N		
0840 I Industrial (Includes L)	N		
0850 F Farmland	N		
0855 T Managed Forest	N		
0860 P Pipeline	N		

5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210 R Residential	2	20220228	20220429	2	20220630	20220831
1220 M Multi-Residential	2	20220228	20220429	2	20220630	20220831
1230 F Farmland	2	20220228	20220429	2	20220630	20220831
1240 T Managed Forest	2	20220228	20220429	2	20220630	20220831
1250 C Commercial	2	20220228	20220429	2	20220630	20220831
1260 I Industrial	2	20220228	20220429	2	20220630	20220831
1270 P Pipeline	2	20220228	20220429	2	20220630	20220831
1298 Other <input type="text"/>						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		5,150,615,776	47,864,825	35,048,376	11,975,110	94,888,311

RTC RTQ LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Welland C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,388,409,196	4,388,409,196	0.824258%	0.603552%	0.153000%	1.580810%	36,171,814	26,486,331	6,714,266	69,372,411
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	44,500	44,500	0.824258%	0.603552%	0.153000%	1.580810%	367	269	68	704
0027	RD	0	Residential	Education Only	1.000000	100%	5,872,000	5,872,000			0.153000%	0.153000%	0	0	8,984	8,984
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	152,975,700	152,975,700	1.623789%	1.188997%	0.153000%	2.965786%	2,484,003	1,818,876	234,053	4,536,932
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	14,934,500	14,934,500	0.824258%	0.603552%	0.153000%	1.580810%	123,099	90,137	22,850	236,086
0110	FT	0	Farmland	Full Occupied	0.250000	100%	21,093,100	21,093,100	0.206065%	0.150888%	0.038250%	0.395203%	43,465	31,827	8,068	83,360
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,009,900	1,009,900	0.206065%	0.150888%	0.038250%	0.395203%	2,081	1,524	386	3,991
0210	CT	0	Commercial	Full Occupied	1.734900	100%	225,710,776	225,710,776	1.430006%	1.047102%	0.880000%	3.357108%	3,227,678	2,363,422	1,986,255	7,577,355
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	1,284,300	1,284,300	1.430006%	1.047102%	0.980000%	3.457108%	18,366	13,448	12,586	44,400
0240	CU	0	Commercial	Excess Land	1.734900	85%	4,394,128	4,394,128	1.215505%	0.890037%	0.880000%	2.985542%	53,411	39,109	38,668	131,188
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	85%	32,700	32,700	1.215505%	0.890037%	0.980000%	3.085542%	397	291	320	1,008
0270	CX	0	Commercial	Vacant Land	1.734900	85%	20,344,100	20,344,100	1.215505%	0.890037%	0.880000%	2.985542%	247,284	181,070	179,028	607,382
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	1,111,000	1,111,000	1.430006%	1.047102%	0.880000%	3.357108%	15,887	11,633	9,777	37,297
0320	DT	0	Office Building	Full Occupied	1.734900	100%	5,886,492	5,886,492	1.430006%	1.047102%	0.880000%	3.357108%	84,177	61,638	51,801	197,616
0330	DU	0	Office Building	Excess Land	1.734900	85%	195,100	195,100	1.215505%	0.890037%	0.880000%	2.985542%	2,371	1,736	1,717	5,824
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	78,165,925	78,165,925	1.430006%	1.047102%	0.880000%	3.357108%	1,117,777	818,477	687,860	2,624,114
0350	SU	0	Shopping Centre	Excess Land	1.734900	85%	455,700	455,700	1.215505%	0.890037%	0.880000%	2.985542%	5,539	4,056	4,010	13,605
0510	IT	0	Industrial	Full Occupied	2.630000	100%	30,645,259	30,645,259	2.167800%	1.587342%	0.880000%	4.635142%	664,328	486,445	269,678	1,420,451
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	595,800	595,800	2.167800%	1.587342%	1.250000%	5.005142%	12,916	9,457	7,448	29,821
0540	IU	0	Industrial	Excess Land	2.630000	85%	1,338,500	1,338,500	1.842630%	1.349240%	0.880000%	4.071870%	24,664	18,060	11,779	54,503
0570	IX	0	Industrial	Vacant Land	2.630000	85%	7,441,900	7,441,900	1.842630%	1.349240%	0.880000%	4.071870%	137,127	100,409	65,489	303,025
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.630000	85%	1,700	1,700	1.842630%	1.349240%	1.250000%	4.441870%	31	23	21	75
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	8,357,300	8,357,300	2.167800%	1.587342%	0.880000%	4.635142%	181,170	132,659	73,544	387,373
0620	LU	0	Large Industrial	Excess Land	2.630000	85%	457,700	457,700	1.842630%	1.349240%	0.880000%	4.071870%	8,434	6,175	4,028	18,637
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	21,445,000	21,445,000	1.402970%	1.027306%	0.880000%	3.310276%	300,867	220,306	188,716	709,889
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	27,112,800	27,112,800	2.167800%	1.587342%	0.880000%	4.635142%	587,751	430,373	238,593	1,256,717
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	85%	1,305,300	1,305,300	1.842630%	1.349240%	0.880000%	4.071870%	24,052	17,612	11,487	53,151
2235	KT	0	Large Ind., NConstr.	Full Occupied	2.630000	100%	63,991,000	63,991,000	2.167800%	1.587342%	0.880000%	4.635142%	1,387,197	1,015,756	563,121	2,966,074
2240	KU	0	Large Ind., NConstr.	Excess Land	2.630000	85%	579,600	579,600	1.842630%	1.349240%	0.880000%	4.071870%	10,680	7,820	5,100	23,600
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	61,613,500	61,613,500	1.430006%	1.047102%	0.880000%	3.357108%	881,077	645,156	542,199	2,068,432
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	85%	3,507,700	3,507,700	1.215505%	0.890037%	0.880000%	2.985542%	42,636	31,220	30,868	104,724
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	178,200	178,200	1.430006%	1.047102%	0.880000%	3.357108%	2,548	1,866	1,568	5,982
2640	YU	0	Office Build., NConstr.	Excess Land	1.734900	85%	75,400	75,400	1.215505%	0.890037%	0.880000%	2.985542%	916	671	664	2,251
0920	C7	0	Commercial	Small Scale On Farm Business	1.734900	100%	50,000	50,000	1.430006%	1.047102%	0.220000%	2.697108%	715	524	110	1,349
9201			Subtotal				5,150,615,776	5,150,615,776					47,864,825	35,048,376	11,975,110	94,888,311

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

4001

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
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											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
						Subtotal								0

9401

2022.01001

FIR2022: Welland C

Asmt Code: 2719
MAH Code: 18104

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			4,805,775		4,805,775

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$
6001	470	01	Waste Collection and Disposal			Niagara Region Waste Management								
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,388,409,196		0.082758%		0.082758%		3,631,760	3,631,760
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	14,934,500		0.082758%		0.082758%		12,359	12,359
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	152,975,700		0.163033%		0.163033%		249,401	249,401
0920	C7	0	Commercial	Small Scale On Farm Business	1.734900	100%	50,000		0.143577%		0.143577%		72	72
0210	CT	0	Commercial	Full Occupied	1.734900	100%	225,710,776		0.143577%		0.143577%		324,069	324,069
0320	DT	0	Office Building	Full Occupied	1.734900	100%	5,886,492		0.143577%		0.143577%		8,452	8,452
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	1,111,000		0.143577%		0.143577%		1,595	1,595
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	78,165,925		0.143577%		0.143577%		112,228	112,228
0240	CU	0	Commercial	Excess Land	1.734900	85%	4,394,128		0.122040%		0.122040%		5,363	5,363
0330	DU	0	Office Building	Excess Land	1.734900	85%	195,100		0.122040%		0.122040%		238	238
0270	CX	0	Commercial	Vacant Land	1.734900	85%	20,344,100		0.122040%		0.122040%		24,828	24,828
0510	IT	0	Industrial	Full Occupied	2.630000	100%	30,645,259		0.217654%		0.217654%		66,701	66,701
0540	IU	0	Industrial	Excess Land	2.630000	85%	1,338,500		0.185006%		0.185006%		2,476	2,476
0570	IX	0	Industrial	Vacant Land	2.630000	85%	7,441,900		0.185006%		0.185006%		13,768	13,768
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	8,357,300		0.217654%		0.217654%		18,190	18,190
0620	LU	0	Large Industrial	Excess Land	2.630000	85%	457,700		0.185006%		0.185006%		847	847
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	27,112,800		0.217654%		0.217654%		59,012	59,012
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	85%	1,305,300		0.185006%		0.185006%		2,415	2,415
2235	KT	0	Large Ind., NConstr.	Full Occupied	2.630000	100%	63,991,000		0.217654%		0.217654%		139,279	139,279
2240	KU	0	Large Ind., NConstr.	Excess Land	2.630000	85%	579,600		0.185006%		0.185006%		1,072	1,072
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	21,445,000		0.140862%		0.140862%		30,208	30,208
0110	FT	0	Farmland	Full Occupied	0.250000	100%	21,093,100		0.020690%		0.020690%		4,364	4,364
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,009,900		0.020690%		0.020690%		209	209
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	61,613,500		0.143577%		0.143577%		88,463	88,463
2635	YT	0	Office Build., NConstr.	Full Occupied	1.734900	100%	178,200		0.143577%		0.143577%		256	256
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	85%	3,507,700		0.122040%		0.122040%		4,281	4,281
2640	YU	0	Office Build., NConstr.	Excess Land	1.734900	85%	75,400		0.122040%		0.122040%		92	92
0350	SU	0	Shopping Centre	Excess Land	1.734900	85%	455,700		0.122040%		0.122040%		556	556
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	44,500		0.082758%		0.082758%		37	37
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.734900	100%	1,284,300		0.143577%		0.143577%		1,844	1,844
0245	CK	0	Commercial	Excess Land, Shared PIL	1.734900	85%	32,700		0.122040%		0.122040%		40	40
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	595,800		0.217654%		0.217654%		1,297	1,297
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.630000	85%	1,700		0.185006%		0.185006%		3	3
9601			Subtotal				5,144,743,776						4,805,775	4,805,775

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	4,805,775		4,805,775

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

	Municipal Taxes		Education	TOTAL
	LT / ST	UT	Taxes	
	12	13	14	
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	20,437		-20,437	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	1,332,209	1,107,264	342,372	2,781,845
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	49,217,471	40,961,415	12,297,045	102,475,931
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements	20			20
8010 Sewer and water service charges				0
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges				0
8035 Waste management collection charges				0
8040 Business improvement area	171,140			171,140
8097 Other <input type="text"/>				0
9890 Subtotal	171,160	0	0	171,160
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)	95,650	24,076		119,726
8098 Other <input type="text"/>				0
9892 Subtotal	95,650	24,076	0	119,726
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	49,484,281	40,985,491	12,297,045	102,766,817

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		12,787,400	190,750	139,673	126,847	457,270

KIC DTDN LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Welland C														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	268,600	268,600	0.824258%	0.603552%	0.153000%	1.580810%	2,214	1,621	411	4,246
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	617,500	617,500	0.824258%	0.603552%		1.427810%	5,090	3,727	0	8,817
1210	CF	0	Commercial	PIL: Full Occupied	1.734900	100%	10,567,000	10,567,000	1.430006%	1.047102%	0.980000%	3.457108%	151,109	110,647	103,557	365,313
5010	HF	0	Landfill	PIL: Full Occupied	2.940261	100%	1,334,300	1,334,300	2.423535%	1.774600%	1.714649%	5.912784%	32,337	23,678	22,879	78,894
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
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												0	0	0	0	
9201							Subtotal	12,787,400	12,787,400				190,750	139,673	126,847	457,270

FIR2022: Welland C
Asmt Code: 2719
MAH Code: 18104

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
		0			0

RTC RTQ	Tax Band	Property		Tax Rate	Percent of	PIL Phase-In	Tax Rates				Municipal PILS		Education	TOTAL
		Class	Description				Tax Ratio	Full Rate	Assessment	LT / ST	UT	EDUC	TOTAL	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
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											0			0
											0			0
9401							0				0			0
						Subtotal					0			0

FIR2022: Welland C

Asmt Code: 2719
 MAH Code: 18104

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2022

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			19,152		19,152

KIC DTN 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$
6001	470	01	Waste Collection and Disposal			Niagara Region Waste Management								
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	268,600		0.082758%		0.082758%		222	222
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	617,500		0.082758%		0.082758%		511	511
1210	CF	0	Commercial	PIL: Full Occupied	1.734900	100%	10,567,000		0.143577%		0.143577%		15,172	15,172
5010	HF	0	Landfill	PIL: Full Occupied	2.940261	100%	1,334,300		0.243330%		0.243330%		3,247	3,247
												0	0	0
												0	0	0
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												0	0	0
												0	0	0
9601						Subtotal	12,787,400						19,152	19,152

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910		TOTAL PILS Levied by Tax Rate			
		190,750	158,825	126,847	476,422
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	35,663	26,114	67,287	129,064
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	233,109	170,691		403,800
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	268,772	196,805	67,287	532,864
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		459,522	355,630	194,134	1,009,286

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2022

1. Municipal and School Board Taxation					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.00%	62.092%	0.973%	33.871%	3.064%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Distribution of Education Taxes in column 6 by School Board				
	16	2	18	17	3	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	7	8	9	10	11
						\$	\$	\$	\$	\$
0010 Residential	4,394,325,696	4,394,325,696	4,394,325,696	4,394,325,696	73,013,896	5,100,182	134,320	1,261,193	227,623	
0050 Multi-residential	167,910,200	316,296,629	167,910,200	316,296,629	5,034,778	231,345	5,883	16,029	3,646	
0110 Farmland	21,093,100	5,273,275	21,093,100	5,273,275	87,724	8,067			1	
0140 Managed Forests	1,009,900	252,475	1,009,900	252,475	4,200	363		23		
9110 Subtotal	4,584,338,896	4,716,148,075	4,584,338,896	4,716,148,075	78,140,598	5,339,957	140,203	1,277,245	231,270	0
0210 Commercial	251,816,004	430,429,323	251,816,004	430,429,323	8,718,898	1,376,559	21,571	750,909	67,928	
0215 Commercial New Construction	65,121,200	112,065,944	65,121,200	112,065,944	2,265,900	355,829	5,576	194,104	17,559	0
0310 Parking Lot	1,111,000	1,927,474	1,111,000	1,927,474	38,892	6,071	95	3,312	300	0
0320 Office Building	6,081,592	10,500,182	6,081,592	10,500,182	212,130	33,230	521	18,127	1,640	0
0325 Office Building New Constructi	253,600	420,349	253,600	420,349	8,581	1,386	22	756	68	0
0340 Shopping Centre	78,621,625	136,282,068	78,621,625	136,282,068	2,750,503	429,596	6,732	234,343	21,199	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	403,005,021	691,625,340	403,005,021	691,625,340	13,994,904	2,202,671	34,517	1,201,550	108,693	0
0510 Industrial	40,023,159	101,796,370	40,023,159	101,796,370	1,892,120	220,063	3,448	120,044	10,859	0
0515 Industrial New Construction	28,418,100	74,224,662	28,418,100	74,224,662	1,371,295	155,280	2,433	84,705	7,662	0
0610 Large Industrial	8,815,000	23,002,887	8,815,000	23,002,887	425,047	48,166	755	26,274	2,377	0
0615 Large Industrial New Construc	64,570,600	169,592,026	64,570,600	169,592,026	3,130,025	352,820	5,529	192,462	17,410	0
9130 Subtotal	141,826,859	368,615,945	141,826,859	368,615,945	6,818,487	776,329	12,165	423,485	38,309	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	21,445,000	36,501,535	21,445,000	36,501,535	740,097	117,178	1,836	63,920	5,782	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	-12,690	-199	-6,922	-626	0
9170 Supplementary Taxes	0	0	0	0	2,781,845	294,161	2,045	41,695	4,471	0
9180 Total Levied by Rate					102,475,931	49,217,471	40,961,415	12,297,045	8,717,605	387,899
9190 Amts Added to Tax Bill					171,160	171,160	0	0	0	0
9192 Other Taxation Amounts					119,726	95,650	24,076	0	0	0
9199 TOTAL before Adj.	5,150,615,776	5,812,890,894	5,150,615,776	5,812,890,894	102,766,817	49,484,281	40,985,491	12,297,045	8,717,605	387,899

2. Payments-In-Lieu of Taxation					Municipal PILS				
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	LT / ST	UT	Education PILS	
	16	2	18	17	3	4	5	6	
	\$	\$	\$	\$	\$	\$	\$	\$	
1010 Residential	886,100	886,100	886,100	886,100	13,796	7,304	6,081	411	
1050 Multi-residential	0	0	0	0	0	0	0	0	
1110 Farmland	0	0	0	0	0	0	0	0	
1140 Managed Forests	0	0	0	0	0	0	0	0	
9210 Subtotal	886,100	886,100	886,100	886,100	13,796	7,304	6,081	411	
1210 Commercial	10,567,000	18,332,688	10,567,000	18,332,688	380,485	151,109	125,819	103,557	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Constructi	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	
9220 Subtotal	10,567,000	18,332,688	10,567,000	18,332,688	380,485	151,109	125,819	103,557	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0	
9230 Subtotal	0	0	0	0	0	0	0	0	
1705 Landfill	1,334,300	3,923,190	1,334,300	3,923,190	82,141	32,337	26,925	22,879	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS	0	0	0	0	0	0	0	0	
9280 Total Levied by Rate					476,422	190,750	158,825	126,847	
9290 Amts Added to PILs					0	0	0	0	
9292 Other PIL Amounts					532,864	268,772	196,805	67,287	
9299 TOTAL before Adj.	12,787,400	23,141,979	12,787,400	23,141,979	1,009,286	459,522	355,630	194,134	

Part 3 contains Distribution of PILS by School Boards

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2022

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	37,010	30,816	24,258	92,084		92,084	60,857	30,816	411	255	4	139	13			
5020 Canada Enterprises				0		0										
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	5,090	4,238		9,328		9,328	5,090	4,238								
5230 Inst. Payments - Heads and Beds	233,109	170,691	0	403,800		403,800	233,109	170,691								
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	35,663	26,114	67,287	129,064		129,064	35,663	26,114	67,287	41,780	655	22,791	2,061			
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other Region	148,650	123,771	102,589	375,010		375,010	375,010									
5610 Municipal Enterprises				0		0										
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	459,522	355,630	194,134	1,009,286	0	1,009,286	709,729	231,859	67,698	42,035	659	22,930	2,074	0		

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	614,666		266,083	250				880,999			880,999
0250	516,460		100,504	22,250			799,443	1,438,657			1,438,657
0260	4,741,398	1,232,821	3,450,062	2,544,409	3,446,025	718,286		16,133,001		-14,181,894	1,951,107
0299	5,872,524	1,232,821	3,816,649	2,566,909	3,446,025	718,286	799,443	18,452,657	0	-14,181,894	4,270,763
Protection services											
0410	8,832,629		920,455	152,573			574,816	10,480,473		1,615,302	12,095,775
0420							0	0			0
0421							0	0			0
0422							0	0			0
0430							0	0			0
0440	354,942		15,709	327,981			829	699,461		107,804	807,265
0445	1,138,059		68,739	112,823			0	1,319,621		203,387	1,523,008
0450							0	0			0
0460							0	0			0
0498							0	0			0
0499	10,325,630	0	1,004,903	593,377	0	0	575,645	12,499,555	0	1,926,493	14,426,048
Transportation services											
0611	5,942,584		1,784,808	1,374,446			3,117,430	12,219,268		1,885,503	14,104,771
0612							14,336	14,336			14,336
0613				53,883			127,650	181,533		27,978	209,511
0614	268,967		64,447	276,067			84,408	693,889		106,946	800,835
0621	321,989		53,862	70,086			0	445,937		68,730	514,667
0622	321,989		53,864	70,086			0	445,939		68,730	514,669
0631	4,454,956	30,396	2,028,472	632,086			718,375	7,864,285		1,212,083	9,076,368
0632	446,191		140,423	121,965			33,708	742,287		114,405	856,692
0640	745,653		19,609	13,175			16,009	794,446		122,443	916,889
0650			257,723	145,146			286,451	689,320		106,242	795,562
0660	5,484	6,324	44,703			23,998	54,035	134,544		20,737	155,281
0698							0	0			0
0699	12,507,813	36,720	4,447,911	2,756,940	23,998	0	4,452,402	24,225,784	0	3,733,797	27,959,581
Environmental services											
0811	1,914,680	199,382	13,944,822	2,164,598			693,005	18,916,487		2,915,501	21,831,988
0812							0	0			0
0821	50,715		98,722	400,893			517,125	1,067,455		164,521	1,231,976
0822							0	0			0
0831							0	0			0
0832	667,543	236,245	7,805,701	1,108,385			1,189,875	11,007,749		1,696,569	12,704,318
0840							0	0			0
0850							0	0			0
0860							0	0			0
0898							0	0			0
0899	2,632,938	435,627	21,849,245	3,673,876	0	0	2,400,005	30,991,691	0	4,776,591	35,768,282
Health services											
1010							0	0			0
1020							0	0			0
1030							0	0			0
1035							0	0			0
1040	96,008		11,843	4,500			0	112,351		17,316	129,667
1098							0	0			0
1099	96,008	0	11,843	4,500	0	0	0	112,351	0	17,316	129,667
Social and family services											
1210							0	0			0
1220	49,407		112,337	221,645			263,360	646,749		99,680	746,429
1230							0	0			0
1298							0	0			0
1299	49,407	0	112,337	221,645	0	0	263,360	646,749	0	99,680	746,429

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing							0	0			0
1420	Non-Profit/Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other <input type="text"/>							0	0			0
1498	Other <input type="text"/>							0	0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	3,112,584		618,038	1,981,821			456,793	6,169,236		950,833	7,120,069
1620	Recreation programs	1,572,053		396,943	60,249			0	2,029,245		312,757	2,342,002
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0	0			0
1634	Rec. Fac. - All Other	1,588,129	426,451	1,126,482	433,752	32,258		1,711,099	5,318,171		819,662	6,137,833
1640	Libraries	1,535,883		529,772				248,662	2,314,317		356,693	2,671,010
1645	Museums	13,154		32,996	9,861			42,818	98,829		15,232	114,061
1650	Cultural services							0	0			0
1698	Other <input type="text"/>							0	0			0
1699	Subtotal	7,821,803	426,451	2,704,231	2,485,683	32,258	0	2,459,372	15,929,798	0	2,455,177	18,384,975
Planning and development												
1810	Planning and zoning	1,091,508		752,912	38,574			42,816	1,925,810		296,815	2,222,625
1820	Commercial and Industrial	384,171		5,200,554	98,785			336	5,683,846		876,025	6,559,871
1830	Residential development							0	0			0
1840	Agriculture and reforestation							0	0			0
1850	Tile drainage/shoreline assistance							0	0			0
1898	Other <input type="text"/>							0	0			0
1899	Subtotal	1,475,679	0	5,953,466	137,359	0	0	43,152	7,609,656	0	1,172,840	8,782,496
1910	Other <input type="text"/>							0	0			0
9910	TOTAL	40,781,802	2,131,619	39,900,585	12,440,289	3,502,281	718,286	10,993,379	110,468,241	0	0	110,468,241

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2022

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	32,324,389
5020	Employee benefits	8,457,413
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	40,781,802
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	40,781,802
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	305,786
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	211,622
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2022 Opening Net Book Value	COST				2022 Closing Cost Balance	AMORTIZATION				2022 Closing Net Book Value	
		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2022 Closing Amortization Balance		
		1	2	3	4		5	6	7	8		9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and cultural services												
1610	Parks	21,715,412	39,710,906		12,680		39,698,226	17,995,494	456,793	12,680	18,439,607	21,258,619
1620	Recreation programs	0	1,951			1,951	1,951				1,951	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0				0	0
1634	Rec. Fac. - All Other	21,647,705	38,938,843	323,780		39,262,623	17,291,138	1,711,099			19,002,237	20,260,386
1640	Libraries	820,043	2,100,312	305,689	241,325	2,164,676	1,280,269	248,662	234,624		1,294,307	870,369
1645	Museums	521,171	1,336,884	263,743	58,461	1,542,166	815,713	42,818	20,449		838,082	704,084
1650	Cultural services	0	0			0	0				0	0
1698	Other <input type="text"/>	0	0			0	0				0	0
1699	Subtotal	44,704,331	82,088,896	893,212	312,466	82,669,642	37,384,565	2,459,372	267,753		39,576,184	43,093,458
Planning and development												
1810	Planning and zoning	4,519,203	4,721,138	10,242	60,795	4,670,585	201,935	42,816			244,751	4,425,834
1820	Commercial and Industrial	398,992	1,159,228			1,159,228	760,236	336			760,572	398,656
1830	Residential development	0	0			0	0				0	0
1840	Agriculture and reforestation	0	0			0	0				0	0
1850	Tile drainage/shoreline assistance	0	0			0	0				0	0
1898	Other <input type="text"/>	0	0			0	0				0	0
1899	Subtotal	4,918,195	5,880,366	10,242	60,795	5,829,813	962,171	43,152	0		1,005,323	4,824,490
1910	Other <input type="text"/>	0	0			0	0				0	0
9910	Total Tangible Capital Assets	263,440,121	463,568,757	10,031,478	2,246,351	471,353,884	200,128,636	10,993,379	1,937,608		209,184,407	262,169,477

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

SEGMENTED BY ASSET CLASS

		2022 Opening Net Book Value (NBV) 1 \$	2022 Closing Net Book Value (NBV) 11 \$	
General Capital Assets				
2005	Land	17,202,707	17,136,417	
2010	Land Improvements	10,191,371	9,245,470	
2020	Buildings	54,626,562	52,824,777	
2030	Machinery & Equipment	5,339,386	4,896,225	
2040	Vehicles	9,806,796	11,779,600	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Computer Hardware/Software</td></tr></table>	Computer Hardware/Software	827,352	779,160
Computer Hardware/Software				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Assets under Capital Lease</td></tr></table>	Assets under Capital Lease	26,168	23,612
Assets under Capital Lease				
2099	Total General Capital Assets	98,020,342	96,685,261	
Infrastructure Assets				
2205	Land	0		
2210	Land Improvements	0		
2220	Buildings	0		
2230	Machinery & Equipment	0		
2240	Vehicles	0		
2250	Linear Assets	165,419,779	165,484,216	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		0	
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		0	
2299	Total Infrastructure Assets	165,419,779	165,484,216	
9920	Total Tangible Capital Assets	263,440,121	262,169,477	
2405	Construction-in-progress	26,530,806	55,845,054	
9921	Total Tangible Capital Assets and Construction-in-progress	289,970,927	318,014,531	

FIR2022: Welland C **Schedule 51**
Asmt Code: 2719 **SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**
MAH Code: 18104 **for the year ended December 31, 2022**

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2022 Opening Balance	Expenditures in 2022	Less Assets Capitalized	2022 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	360,656	1,559,546	58,156	1,862,046
	Protection services				
0410	Fire	10,724,239	7,381,990		18,106,229
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	10,724,239	7,381,990	0	18,106,229
	Transportation services				
0611	Roads - Paved	7,500,974	11,338,842	710,418	18,129,398
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	7,863	718,480		726,343
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	273,437		273,437	0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	7,782,274	12,057,322	983,855	18,855,741
	Environmental services				
0811	Wastewater collection/conveyance	1,560,062	1,781,783	727,680	2,614,165
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	810,918	919,724	180,028	1,550,614
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	2,459,171	5,488,190	149,597	7,797,764
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	4,830,151	8,189,697	1,057,305	11,962,543
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	2,192,089	2,064,224		4,256,313
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	430,195	441,936	132,862	739,269
1640	Libraries	0			0
1645	Museums	211,202	62,913	211,202	62,913
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	2,833,486	2,569,073	344,064	5,058,495
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	26,530,806	31,757,628	2,443,380	55,845,054

2022.01

FIR2022: Welland C

Asmt Code: 2719
MAH Code: 18104

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

for the year ended December 31, 2022

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	21,759,494
1020	Acquisition of tangible capital assets	-39,345,726
1030	Amortization of tangible capital assets (SLC 51 9910 08)	10,993,379
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-264,641
1050	Proceeds on sale of tangible capital assets	573,384
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Acquisition of other Assets"/>	264,865
1071	Other <input type="text" value="Use of Other Assets"/>	66,993
1099	Subtotal	-27,711,746
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	0
1410	(Increase)/decrease in net financial assets/net debt	-5,952,252
1420	Net financial assets (net debt), beginning of year	65,232,920
1422	Prior period adjustment	
1423	Restated Net Financial Assets (Net Debt), beginning of year	65,232,920
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	59,280,668

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	12,083,606
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	1,280,319
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0417	Community Benefit Charges (SLC 60 1036 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	13,363,925
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	3,542,727
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	3,281,470
0445	Provincial Gas Tax (SLC 10 4019 01)	890,082
0502	Subtotal	7,714,279
0499	Subtotal	21,078,204
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	21,078,204
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-18,267,522

2022.01

FIR2022: Welland C

Schedule 54

Asmt Code: 2719

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 18104

for the year ended December 31, 2022

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2022 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2022: Welland C

Schedule 54

Asmt Code: 2719

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 18104

for the year ended December 31, 2022

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2022 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	21,759,494
2020	Non-cash items including amortization	3,126,938
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	718,636
2030	Prepaid expenses	
2040	Change in deferred revenue	4,006,386
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	29,611,454
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	573,384
0620	Cash used to acquire tangible capital assets	-35,524,342
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-34,950,958
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-20,328,005
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-20,328,005
Financing Transactions		
1010	Proceeds from long term debt issues	15,768,000
1020	Principal long term debt repayment	-7,965,828
1030	Temporary loans	
1031	Repayment of temporary loans	-4,450
1096	Other Dividend Received <input type="text"/>	1,000,000
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	8,797,722
1210	Increase in cash and cash equivalents	-16,869,787
1220	Cash and cash equivalents, beginning of year	42,526,360
9920	Cash and cash equivalents, end of year	25,656,573

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	25,656,573
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	25,656,573

		1 \$
Cash:		
1501	Unrestricted	25,656,573
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	25,656,573

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	30,254,760	72,146,292	569,179
0312 Contribution from Operations:		11,684,122	
Development Charges Act			
0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03)	5,145,581		
0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18)	0		
0699 Subtotal Development Charges Act	5,145,581		
0810 Lot levies			
0820 Subdivider contributions	995,852		
0830 Recreational land (the Planning Act)	1,683,591		
0834 Community Benefit Charges			
0841 Investment Income	710,883	588,098	
0842 Interest earned on Development Charges Receivable (SLC 61 0299 18)	0		
0860 Gasoline Tax - Province	670,905		
0861 Building Code Act, 1992	2,678,648		
0862 Canada Community - Building Fund (Federal Gas Tax)	1,658,481		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other YSP	741,880		
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	14,285,821	12,272,220	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		11,990,606	93,000
1015 For current operations	2,422,245	3,960,934	3,000
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,280,319		
1026 Development Charges earned to operations (SLC 61 0299 07)	1,220,663		
1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1036 Community Benefit Charges			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	1,184,655		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)	890,082		
1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	3,281,470		
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	10,279,434	15,951,540	96,000
2099 Balance, end of year	34,261,147	68,466,972	473,179

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

B: Parkland Special Account

Parkland provided in the year

Special Account	
5801	Commercial / Industrial
5802	Residential (standard rate)
5803	Residential (alternative rate)
5804	Other

Amount of Land 1 #	Value of Land 2 \$

C: Community Benefit Charges

In Kind Contributions for the year

Special Account	
5901	In Kind Contributions (reported in year building permit issued)

Value of In Kind Contributions 1 \$

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2022

	Inflows / Revenue										Outflows / Expenditures									
	Development Charges Receivable				Development Charges Cash Collected						Outflows / Expenditures									
	Total Opening Development Charges Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year	Net Development Charges Receivable	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Inflows: Receivables and Cash Collected	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance at December 31	Development Charge Installments Receivable and Interest Collectible	Development Charges Net of Development Charge Installments Receivable	Commitments for Capital Projects Approved as of December 31	Balance Net of Development Charge Installments Receivable and Capital Commitments
1	17	18	19	20	2	3	21	6	22	7	8	9	23	11	12	13	14	15	16	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges																				
0205 General Government	0			0				0	0					0	0	0	0			0
0206 Emergency Preparedness	0			0				0	0					0	0	0	0			0
0207 Electrical Power Services	0			0				0	0					0	0	0	0			0
0210 Fire Protection	1,153,721			0	613,518	6,740		620,258	620,258			259,527		259,527	1,514,452	0	1,514,452	189,469		1,324,983
0215 Police Protection	0			0				0	0					0	0	0	0			0
0216 Provinces Offences Act Services	0			0				0	0					0	0	0	0			0
0220 Roads and Structures	6,421,371			0	1,704,222	127,420		1,831,642	1,831,642			292,033		292,033	7,960,980	0	7,960,980	909,973		7,051,007
0225 Transit	506,794			0	42,270	610		42,880	42,880	231,245				231,245	318,429	0	318,429			318,429
0226 Toronto-York Subway Extension	0			0				0	0					0	0	0	0			0
0230 Wastewater	0			0				0	0					0	0	0	0			0
0235 Stormwater	1,095,111			0	188,254	24,060		212,314	212,314			291,761		291,761	1,015,664	0	1,015,664	460,344		555,320
0240 Water	1,361,961			0	309,699	18,310		328,009	328,009	14,582				14,582	1,675,388	0	1,675,388	37,360		1,638,028
0245 Emergency Medical Services	0			0				0	0					0	0	0	0			0
0246 Public Health Services	0			0				0	0					0	0	0	0			0
0250 Homes for the Aged	0			0				0	0					0	0	0	0			0
0255 Daycare	0			0				0	0					0	0	0	0			0
0260 Housing	0			0				0	0					0	0	0	0			0
0265 Parkland Development	0			0				0	0					0	0	0	0			0
0270 GO Transit	0			0				0	0					0	0	0	0			0
0275 Library	283,954			0	92,686	3,200		95,886	95,886	55,600				55,600	324,240	0	324,240			324,240
0280 Recreation	3,680,504			0	916,800	37,770		954,570	954,570	229,008	140,496			369,504	4,265,570	0	4,265,570	3,002,322		1,263,248
0285 Development Studies	0			0				0	0					0	0	0	0			0
0286 Parking	0			0				0	0					0	0	0	0			0
0287 Animal Control	0			0				0	0					0	0	0	0			0
0288 Municipal Cemeteries	0			0				0	0					0	0	0	0			0
0289 Waste Diversion Services	0			0				0	0					0	0	0	0			0
0290 Other - Public Works	320,399			0	216,096	9,120		225,206	225,206					0	545,605	0	545,605	241,000		304,605
0295 Other - Administration	455,286			0	91,779	5,350		97,129	97,129	76,520				76,520	475,895	0	475,895	76,519		399,376
0296 Other - Wastewater	473,130			0	875,621	9,920		885,541	885,541	613,708				613,708	744,963	0	744,963	921,276		-176,313
0297 Other - St Andrews Terrace - Special Area	323,771			0	94,646	13,540		108,186	108,186			296,502		296,502	135,455	0	135,455			135,455
0299 TOTAL	16,076,002	0	0	0	5,145,581	256,040	0	5,401,621	5,401,621	1,220,663	1,280,319	0	0	2,500,982	18,976,641	0	18,976,641	5,838,263	0	13,138,378

FIR2022: Welland C

Asmt Code: 2719
MAH Code: 18104

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2022

RESIDENTIAL CHARGES (\$)

Service	1	2	3	Apartments		17	6	7	8	9
				<=	> =					
				1 Bedroom	2 Bedroom					
1 St. Andrews Terrace				<i>If Other, Please Specify ></i>						
230 General Government	60.00	60.00	55.00	144.00	51.00		26.00			
410 Parks and Recreation	1,184.00	1,184.00	1,067.00	568.00	1,008.00		503.00			
310 Library	159.00	159.00	143.00	77.00	135.00		67.00			
650 Transit	36.00	36.00	32.00	17.00	30.00		16.00			
210 Fire	745.00	745.00	671.00	359.00	633.00		317.00			
490 Public Works	300.00	300.00	270.00	145.00	256.00		127.00			
530 Roads	4,515.00	4,515.00	4,069.00	2,177.00	3,840.00		1,919.00			
630 Stormwater	340.00	340.00	307.00	147.00	289.00		145.00			
670 Water	1,882.00	1,882.00	1,697.00	2,049.00	1,602.00		800.00			
690 Wastewater	660.00	660.00	595.00	318.00	561.00		280.00			
9910 TOTAL FOR ST.ANDREWS TERRACE	9,881.00	9,881.00	8,906.00	6,001.00	8,405.00	0.00	4,200.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre (Please Specify)	Sq. Foot / Sq. Metre (Please Specify)	Sq. Foot / Sq. Metre (Please Specify)	Sq. Foot / Sq. Metre (Please Specify)	14	15	16
10	11	12	13			
				<i>If Other, Please Specify ></i>		
0.02						
0.07						
0.01						
0.01						
0.35						
0.13						
2.05						
0.16						
1.23						
0.31						
4.34	0.00	0.00	0.00	0.00	0.00	0.00

2022.01

FIR2022: Welland C

Schedule 70

Asmt Code: 2719

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18104

for the year ended December 31, 2022

Financial Assets		1
		\$
0299	Cash and cash equivalents	25,666,573
	Accounts receivable	
0410	Canada	11,481,016
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	
0499	Subtotal	11,481,016
	Taxes receivable	
0610	Current year's levies	3,725,145
0620	Previous year's levies	1,603,329
0630	Prior year's levies	1,415,775
0640	Penalties and interest	1,257,064
0690	LESS: Allowance for uncollectables	500,000
0699	Subtotal	7,501,313
	Investments *	
0805	Canada	127,838,894
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	26,280,734
0828	Other <input type="text" value="Interest Receivable"/>	1,748,448
0829	Subtotal	155,868,076
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0852	Development Charge Installments Receivable (SLC 60 5636 01)	0
0890	Other <input type="text"/>	
0891	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	200,506,978
8010	* Market value of Investments included in Line 0829	126,891,753

2022.01

FIR2022: Welland C

Schedule 70

Asmt Code: 2719

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18104

for the year ended December 31, 2022

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	597,450
2270	Trade accounts payable	27,204,012
2290	Other	13,495
2299	Subtotal	27,814,957
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	34,261,147
2490	Other	
2499	Subtotal	34,261,147
Long term liabilities		
2610	Debt issued	70,820,988
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	70,820,988
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other Post Retirement Benefits	8,329,218
2899	Subtotal post employment benefits	8,329,218
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	141,226,310
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	59,280,668
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	318,014,531
6250	Inventories of Supplies	227,395
6260	Prepaid Expenses	
6261	Intangible Assets	
6262	Other	
6299	Total Non-Financial Assets	318,241,926
9970	Total Accumulated Surplus/(Deficit)	377,522,594
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	318,014,530
6411	Investment in Intangible Assets	
6412	Other	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	68,940,151
6430	General Surplus/ (Deficit)	42,144,125
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	969,552
5050	Cemeteries	
5055	Recreation, community centres and arenas	178,031
5060	Business Improvement Area	211,495
5076	Other Airport Commission	-52,323
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	1,306,755
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	26,280,734
6601	Unfunded Employee Benefits	-8,329,218
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Long Term Debt	-70,820,988
6620	Other Obligations under Capital Lease	-13,495
6630	Other	
6640	Other	
6699	Total Other	-79,163,701
9971	Total Accumulated Surplus/(Deficit)	377,522,594

2022.01

FIR2022: Welland C

Schedule 70

Asmt Code: 2719

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18104

for the year ended December 31, 2022

2022.01001

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2022

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	7,703,090
0215	PLUS: Amounts added to tax bills for collection purposes only	810,996
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	102,766,817
0225	PLUS: Current Year Penalties and Interest	1,308,401
0240	LESS: Total cash collections (SLC 72 0699 09)	104,442,669
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	645,322
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	7,501,313

Cash Collections

		9
		\$
0610	Current year's tax	99,368,078
0620	Previous year's tax	3,690,563
0630	Penalties and interest	1,384,028
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	104,442,669

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2022

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353)					0			0	
1010	Write-off of taxes (Mun. Act 354)					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 365)	1,689	20	715	64	2,488	33,703	27,985	64,176	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)					0			0	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB de	52,536	499	19,052	1,714	73,801	260,038	216,619	550,458	
1050	RfR (Assessment Act 39.1)					0			0	
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)					0			0	
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)					0			0	
1080	Special Amended Notice (SAN) (Assessment Act)					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act)					0			0	
1099	Subtotal	54,225	519	19,767	1,778	76,289	293,741	244,604	614,634	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	9,696	5,408	76	3,208	255	18,643	12,045	30,688	
2299	Vacant Unit Rebates (Mun. Act 364)						0		0	
2301	Contaminated Property (Mun. Act 365.1)						0		0	
2399	Reduction for Heritage Property (Mun. Act 365.2)						0		0	
2400	Change in Assessment (Mun. Act 365.3)						0		0	
2890	Other <input type="text"/>						0		0	
2891	Other <input type="text"/>						0		0	
2892	Other <input type="text"/>						0		0	
2893	Other <input type="text"/>						0		0	
2899	Tax adjustments before allowances	63,921	5,927	19,843	4,986	255	94,932	305,786	244,604	645,322

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>						0		0	
4891	Other <input type="text"/>						0		0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	8,695,719	185,299	3,004,060	384,987	-255	12,269,811			

2022.01

FIR2022: Welland C

Schedule 74

Asmt Code: 2719
MAH Code: 18104

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
0499	PLUS: All debt assumed by the municipality from others	70,820,988
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	70,820,988

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	70,759,032
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Airport"/>	61,956
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	70,820,988

3. Debt burden of the municipality: Analysed by function

1405	General government	4,957,593
1410	Protection services	1,262,715
Transportation services:		
1415	Roadways	21,603,660
1416	Winter Control	
1420	Transit	882,260
1421	Parking	
1422	Street Lighting	916,227
1423	Air Transportation	61,956
Environmental services:		
1425	Wastewater system	8,225,237
1430	Storm water system	1,200,463
1435	Waterworks system	11,173,002
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	3,572,577
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	16,725,588
1476	Museums	239,710
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	70,820,988

2022.01001

FIR2022: Welland C

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

2022.01

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
TOTAL			0

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL
Line 3099 includes:	
3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt
Analysis of Lease Purchase Agreements (Tangible Capital Leases)	
3140	Debt charges for Lease purchase agreements (Tangible capital leases)

Principal 1 \$	Interest 2 \$	Total 3 \$
7,965,828	2,131,619	
7,965,828	2,131,619	
		0

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal 1 \$	Interest 2 \$

2022.01001

FIR2022: Welland C

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2023	9,020,816	1,959,848						
3220	Year 2024	9,078,311	1,733,202						
3230	Year 2025	7,701,459	1,503,768						
3240	Year 2026	7,634,498	1,316,571						
3250	Year 2027	7,183,259	1,125,722						
3260	Years 2028 to 2032	25,651,090	2,988,980						
3270	Years 2033 onwards	4,551,555	544,380						
3280	Int. to be earned on sink. funds								
3299	TOTAL	70,820,988	11,172,471	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

2022.01001

FIR2022: Welland C

Asmt Code: 2719

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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2022

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION		Please Specify GBE					Total
		Welland Hydro-Electric					
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	11,826,000					11,826,000
0220	Capital	43,378,000					43,378,000
0297	Other						0
0298	Other <input type="text" value="Regulatory Assets"/>	2,967,000					2,967,000
0299	Total Assets	58,171,000	0	0	0	0	58,171,000
Liabilities							
0410	Current	7,824,000					7,824,000
0420	Long-term	17,755,000					17,755,000
0497	Other	6,018,000					6,018,000
0498	Other <input type="text" value="Regulatory Balances"/>	2,402,000					2,402,000
0499	Total Liabilities	33,999,000	0	0	0	0	33,999,000
9910	Net Equity	24,172,000	0	0	0	0	24,172,000
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues	59,402,000					59,402,000
0820	Expenses	57,431,000					57,431,000
9920	Net Income (Loss)	1,971,000	0	0	0	0	1,971,000
1010	Municipality's Share	51					51
1020	Dividends paid	1,000,000					1,000,000

2022.01001

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2022

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
		\$	#
Grants			
2010	Environment Site Assessment/Remediation	3,869,333	18
2020	Development/Redevelopment of Land/Buildings	2,869,635	18
Loans			
2210	Loans issued in current year (2022)		
2220	Outstanding Loans as of 2022		
Tax Assistance (per Municipal Act 365.1 ss21)			
2410	Cancellation	62,061	3
2420	Deferral		
Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022			
2610	Year: 2023	7,325,599	
2620	Year: 2024	669,400	
2630	Year: 2025	731,000	
2640	Year: 2026	1,559,000	
2650	Year: 2027	1,486,800	
2660	Years beyond 2027	29,982,800	

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	44.00	46.00	
0210	Fire	66.00	52.00	0.00
0211	Uniform	60.00	52.00	
0212	Civilian	6.00		
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	50.00	18.00	
0225	Public Works	110.00	71.00	
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	49.00	23.00	80.00
0250	Libraries			
0255	Planning	14.00	3.00	7.00
0290	Other			
0298	Subtotal	333.00	213.00	87.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	78%	60%	0%
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	333.00	213.00	87.00

FIR2022: Welland C

Asmt Code: 2719
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts 1 #	Value of Contracts 2 \$
19	50,642,348
18	50,597,224

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
657	129,799,764
2	800,000
386	100,660,608
1,045	231,260,372

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1 \$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2020 - 2022)

1 \$
2,225,671

2022.01001

FIR2022: Welland C

Asmt Code: 2719

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2022.01001

FIR2022: Welland C

Schedule 80

Asmt Code: 2719

STATISTICAL INFORMATION

MAH Code: 18104

for the year ended December 31, 2022

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2022.01001

FIR2022: Welland C

Asmt Code: 2719

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			TACBOC Construction Value Standard

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2022 based on permits issued.

1 \$
231,260,372

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days 1 #
10

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 10 working days

15

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 15 working days

20

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**

Reference : provincial standard is 20 working days

30

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
659		659
69		69
87		87
22		22
Subtotal	0	837

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
	386	
	9	
	92	
	457	111
Subtotal	944	111

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022.

Hectares 1 #

11. Transportation Services

1710 Roads : Total Paved Lane Km

1 #
595

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

303

1722 Has the entire municipal road system been rated?

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y

FIR2022: Welland C **Schedule 80**
Asmt Code: 2719 **STATISTICAL INFORMATION**
MAH Code: 18104 **for the year ended December 31, 2022**

1725	Indicate the rating system used and the year the rating was conducted				PCI, 2017								
1730	Roads : Total UnPaved Lane Km	2											
1740	Winter Control : Total Lane Km maintained in winter	598											
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	339,000											
1755	Transit : Population of Service Area	496,059											
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	3,394											
		<table border="1"> <tr> <td>Number of structures where the condition of primary components is rated as good to very good, requiring only repair</td> <td>Total Number</td> </tr> <tr> <td>1</td> <td>2</td> </tr> <tr> <td>#</td> <td>#</td> </tr> </table>		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number	1	2	#	#				
Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number												
1	2												
#	#												
	Rating Of Bridges And Culverts												
1765	Bridges	4	10										
1766	Culverts	2	2										
1767	Subtotal	6	12										
		<table border="1"> <tr> <td>Column 1</td> <td>Column 2</td> <td>Column 3</td> <td>Description 4</td> </tr> <tr> <td>#</td> <td>#</td> <td>#</td> <td>LIST</td> </tr> </table>		Column 1	Column 2	Column 3	Description 4	#	#	#	LIST		
Column 1	Column 2	Column 3	Description 4										
#	#	#	LIST										
1768	Have all bridges and culverts in the municipal system been rated?				Y								
1769	Indicate the rating system used and the year the rating was conducted				BCI, 2020								
	12. Environmental Services	1											
		#											
1810	Wastewater Main Backups : Total number of backed up wastewater mains	8											
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	237											
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated												
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater												
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	212											
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)												
1845	Water Treatment : Total Megalitres of Drinking Water Treated												
1850	Water Main Breaks : Number of water main breaks in a year	79											
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	271											
1860	Solid Waste Collection : Total tonnes collected from all property classes												
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes												
1870	Waste Diversion : Total tonnes diverted from all property classes												
	13. Recreation Services	1											
		#											
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	29											
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	47,300											
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	9,780											
	14. Other Revenue (Used for the calculation of Operating Cost)	1											
		\$											
2310	Fire Services: Other revenue												
2320	Paved Roads : Other revenue												
2330	Solid Waste Disposal : Other revenue												
2340	Waste Diversion : Other Revenue												
2370	Assessment on Exempt Properties (Enter data from returned roll)												

FIR2022: Welland C **Schedule 81**
Asmt Code: 2719 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 18104 **based on the information reported for the year ended December 31, 2022**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

	1
	\$
Debt Charges for the Current Year	
0210 Principal (SLC 74 3099 01)	7,965,828
0220 Interest (SLC 74 3099 02)	2,131,619
0299 Subtotal	10,097,447
0610 Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910 Total Debt Charges	10,097,447

	1
	\$
Excluded Debt Charges	
1010 Electricity - Principal (SLC 74 3030 01)	0
1020 Electricity - Interest (SLC 74 3030 02)	0
1030 Gas - Principal (SLC 74 3040 01)	0
1040 Gas - Interest (SLC 74 3040 02)	0
1050 Telephone - Principal (SLC 74 3050 01)	0
1060 Telephone - Interest (SLC 74 3050 02)	0
1099 Subtotal	0
1410 Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411 Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412 Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420 Total Debt Charges to be Excluded	0
9920 Net Debt Charges	10,097,447

	1
	\$
1610 Total Revenues (SLC 10 9910 01)	132,227,735
Excluded Revenue Amounts	
2010 Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210 Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	9,695,425
2220 Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	795,767
2225 Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	2,074,737
2226 Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	3,281,470
2230 Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	126,201
2240 Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	264,641
2250 Deferred revenue earned (Development Charges) (SLC 10 1812 01)	2,500,982
2251 Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256 Deferred revenue earned (Community Benefits) (SLC 10 1815 01)	0
2252 Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254 Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	2,780,417
2255 Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	12,550,517
2299 Subtotal	34,070,157
2410 Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610 Net Revenues	98,157,578
2620 25% of Net Revenues	24,539,395
9930 ESTIMATED ANNUAL REPAYMENT LIMIT	14,441,948

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2022.01

FIR2022: Welland C

Asmt Code: 2719

MAH Code: 18104

Schedule 83

NOTES

for the year ended December 31, 2022

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**