

2018 FINANCIAL INFORMATION RETURN

Municipality: **Port Colborne C**
Tier: **Lower-Tier**
Area: **Niagara R**

MSO Office: **Central Ontario**
Asmt Code: **2711**
MAH Code: **18102**

Submitting: **FIR Schedules Only**
Version: **2018.01001**

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:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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	Stephen Corr - Deputy Treasurer
0022	Telephone	905 835 2900
0024	Fax	905 834 5746
0028	Email (Required)	managerofrevenue@portcolborne.ca
0030	Website address of Municipality	www.portcolborne.ca
0091	Municipal Auditor	James Brennan C.A.
0092	Municipal Audit Firm	Grant Thornton
0095	Municipal Auditor's Email (Required)	James.Brennan@ca.gt.com
0090	Municipal Treasurer	Vacant
0093	Municipal Treasurer's Email (Required)	dccs@portcolborne.ca
0094	Date	11/13/2019

Signature of Municipal Treasurer

	Signature	Date
0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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 (List)	
0040	Households	10,304	Municipal	
0041	Population	18,306	MPAC	
0042	Youth Population	1,215	Stats Can	

2018.01

FIR2018: Port Colborne C

Schedule 10

Asmt Code: 2711

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 18102

for the year ended December 31, 2018

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)	17,233,427
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	383,609
9940		Subtotal 17,617,036
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	2,786,200
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	0
0698	Other	
0699		Subtotal 2,786,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	589,191
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	766,614
0820	Canada conditional grants (SLC 12 9910 02)	14,351
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)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	265,000
0899		Subtotal 1,635,156
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	888,159
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	Total User Fees and Service Charges (SLC 12 9910 04)	12,461,160
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	1,725
1420	Licences and permits	78,715
1430	Rents, concessions and franchises	92,229
1431	Royalties	
1432	Green Energy	0
1498	Other	
1499		Subtotal 172,669
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	17,870
1610	Other fines	7,020
1620	Penalties and interest on taxes	456,253
1698	Other	
1699		Subtotal 481,143
	Other revenue	
1805	Investment income	36,598
1806	Interest earned on reserves and reserve funds	215,757
1811	Gain/Loss on sale of land & capital assets	39,943
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	8,110
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	0
1830	Donations	119,089
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	616,642
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	0
1870	Gaming and Casino Revenues	
1890	Other	Balance -1
1891	Other	Capital Donations 212,801
1892	Other	Capital Other 39,770
1893	Other	Airport -12,865
1894	Other	0
1895	Other	Chargebacks 3,389
1896	Other	Transfer from Trust 3,928
1897	Other	Other 574,239
1898	Other	
1899		Subtotal 1,857,400
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	0
9910		TOTAL Revenues 37,898,923

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01)	37,898,923
2020	LESS: Total Expenses (SLC 40 9910 11)	36,703,007
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,195,916
2060	Accumulated surplus/(deficit) at the beginning of year	113,315,487
2061	Prior period adjustments	465
2062	Restated accumulated surplus/(deficit) at the beginning of year	113,315,952
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	114,511,868

Continuity of Government Business Enterprise Equity		1 \$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1 \$
Provincial Gas Tax Funding		
4018	Provincial Gas Tax for Transit operating expenses	122,321
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	122,321

Total of line 0899 includes:		1 \$
Canada Gas Tax Funding		
4025	General Government	0
Transportation Services:		
4030	Roads - Paved	265,000
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	0
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	0
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	0
4075	Recreation Facilities - All Other	0
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	265,000

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2018

	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	0	0		26,289		0	
Protection services							
0410 Fire	0		0	27,929	0		0
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				79,608			
0445 Building permit and inspection services				216,137			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other		0					
0499 Subtotal	0	0	0	323,674	0	0	0
Transportation services							
0611 Roads - Paved	0	0	0	2,235	0	0	0
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside		0		0	53,840	0	
0621 Winter Control - Except sidewalks, Parking Lots	54,119	0	0	0			
0622 Winter Control - Sidewalks, Parking Lots Only				0			
0631 Transit - Conventional	122,321	0		47,841			
0632 Transit - Disabled & special needs							
0640 Parking				0			
0650 Street lighting							
0660 Air transportation				17,204			
0698 Other	198,155	0			0	0	
0699 Subtotal	374,595	0	0	67,280	53,840	0	0
Environmental services							
0811 Wastewater collection/conveyance	0		0	4,557,590			
0812 Wastewater treatment & disposal				0			
0821 Urban storm sewer system		0	0	5,734	500,000	0	888,159
0822 Rural storm sewer system							
0831 Water treatment	0						
0832 Water distribution/transmission	0		0	4,654,264	0	0	0
0840 Solid waste collection							
0850 Solid waste disposal			0	0			
0860 Waste diversion				0			
0898 Other				0			
0899 Subtotal	0	0	0	9,217,588	500,000	0	888,159
Health services							
1010 Public health services				0			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				40,417			
1098 Other	0			2,000			
1099 Subtotal	0	0	0	42,417	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	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	9,759	0	0	98,622	72,774	0	
1620 Recreation programs	20,637			40,218	0		
1631 Recreation facilities - Golf Course, Marina, Ski Hill	0	0		1,219,293			0
1634 Recreation facilities - All Other	0	0	0	557,529	140,000		
1640 Libraries	46,266	0		27,971	0		
1645 Museums	27,584	9,311		50,605	0	0	
1650 Cultural services	0	0		45,837		0	
1698 Other				0			
1699 Subtotal	104,246	9,311	0	2,040,075	212,774	0	0
Planning and development							
1810 Planning and zoning	0	0	0	135,835			
1820 Commercial and industrial	88,358	5,040	0	608,002	0	0	0
1830 Residential development	0			0			
1840 Agriculture and reforestation	21,992		0	0			
1850 Tile drainage/shoreline assistance				0			
1898 Other				0			
1899 Subtotal	110,350	5,040	0	743,837	0	0	0
1910 Other							
9910 TOTAL	589,191	14,351	0	12,461,160	766,614	0	888,159

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

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		0.0%	0	0	0.0%	0.0%	0	0	Y	Y	Y
0330 C Commercial		97.4%	0	89	10.0%	10.0%	500	50	Y	Y	Y
0340 I Industrial		100.0%	0	0	10.0%	10.0%	500	50	Y	Y	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					0
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	20180301	20180501	2	20180703	20181001
1220 M Multi-Residential	2	20180301	20180501	2	20180703	20181001
1230 F Farmland	2	20180301	20180501	2	20180703	20181001
1240 T Managed Forest	2	20180301	20180501	2	20180703	20181001
1250 C Commercial	2	20180301	20180501	2	20180703	20181001
1260 I Industrial	2	20180301	20180501	2	20180703	20181001
1270 P Pipeline	2	20180301	20180501	2	20180703	20181001
1298 Other <input type="text"/>						

2018 01/01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	1,817,105,817	17,120,451	11,515,376	5,085,555	33,721,382

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of 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 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Port Colborne C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,591,540,136	1,513,022,376	0.843103%	0.567079%	0.170000%	1.580182%	12,756,337	8,580,032	2,572,138	23,908,507
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	75%	1,406,000	1,343,950	0.632327%	0.425309%	0.127500%	1.185136%	8,498	5,716	1,714	15,928
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	38,878,000	38,593,250	1.660912%	1.117146%	0.170000%	2.948058%	641,000	431,143	65,609	1,137,752
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	600,000	600,000	0.843103%	0.567079%	0.170000%	1.580182%	5,059	3,402	1,020	9,481
0110	FT	0	Farmland	Full Occupied	0.250000	100%	56,827,000	51,104,746	0.210776%	0.141770%	0.042500%	0.395046%	107,717	72,451	21,720	201,888
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	882,700	832,709	0.210776%	0.141770%	0.042500%	0.395046%	1,755	1,181	354	3,290
0210	CT	0	Commercial	Full Occupied	1.734900	100%	108,199,900	99,360,556	1.462699%	0.983825%	1.090000%	3.536524%	1,453,346	977,534	1,083,030	3,513,910
0240	CU	0	Commercial	Excess Land	1.734900	70%	240,400	227,750	1.023889%	0.688678%	0.763000%	2.475567%	2,332	1,568	1,738	5,638
0270	CX	0	Commercial	Vacant Land	1.734900	70%	2,537,400	2,373,978	1.023889%	0.688678%	0.763000%	2.475567%	24,307	16,349	18,113	58,769
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	317,500	269,000	1.462699%	0.983825%	1.090000%	3.536524%	3,935	2,646	2,932	9,513
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	17,940,600	14,366,800	1.462699%	0.983825%	1.090000%	3.536524%	210,143	141,344	156,598	508,085
0510	IT	0	Industrial	Full Occupied	2.630000	100%	22,210,600	21,336,885	2.217360%	1.491418%	1.340000%	5.048778%	473,116	318,222	285,914	1,077,252
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	78,000	75,650	2.217360%	1.491418%	1.340000%	5.048778%	1,677	1,128	1,014	3,819
0540	IU	0	Industrial	Excess Land	2.630000	70%	446,100	393,650	1.552152%	1.043992%	0.938000%	3.534144%	6,110	4,110	3,692	13,912
0570	IX	0	Industrial	Vacant Land	2.630000	70%	12,229,900	8,595,049	1.552152%	1.043992%	0.938000%	3.534144%	133,408	89,732	80,622	303,762
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	37,280,000	35,056,300	2.217360%	1.491418%	1.340000%	5.048778%	777,324	522,836	469,754	1,769,914
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,632,300	1,523,000	1.552152%	1.043992%	0.938000%	3.534144%	23,639	15,900	14,286	53,825
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	10,512,000	9,991,268	1.435045%	0.965225%	1.090000%	3.490270%	143,379	96,438	108,905	348,722
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	11,613,900	11,059,150	2.217360%	1.491418%	1.090000%	4.798778%	245,221	164,938	120,545	530,704
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	75,700	66,850	1.552152%	1.043992%	0.763000%	3.359144%	1,038	698	510	2,246
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	6,979,700	6,911,800	1.462699%	0.983825%	1.090000%	3.536524%	101,099	68,000	75,339	244,438
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	1,200	1,100	1.023889%	0.688678%	0.763000%	2.473669%	11	8	8	27
												0	0	0	0	
9201							Subtotal	1,922,429,036	1,817,105,817				17,120,451	11,515,376	5,085,555	33,721,382

FIR2018: Port Colborne C
Asmt Code: 2711
MAH Code: 18102

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2018

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

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

RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	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	16	8	9	10	11	12	13	14	15	
LIST	LIST			%	%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
4001											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
9401			Subtotal			0					0			0	

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			1,748,775		1,748,775

RTC RTO 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
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001	470	01	Waste Collection and Disposal											
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,513,022.376		0.086119%				1,303,000	1,303,000
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	75%	1,343,950		0.064589%				868	868
0050	MT	0	Multi-Residential	Full Occupied	1.970000	100%	38,593.250		0.169654%				65,475	65,475
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	600,000		0.086119%				517	517
0110	FT	0	Farmland	Full Occupied	0.250000	100%	51,104.746		0.021530%				11,003	11,003
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	832,709		0.021530%				179	179
0210	CT	0	Commercial	Full Occupied	1.734900	100%	99,360.556		0.149408%				148,453	148,453
0240	CU	0	Commercial	Excess Land	1.734900	70%	227,750		0.104586%				238	238
0270	CX	0	Commercial	Vacant Land	1.734900	70%	2,373.978		0.104586%				2,483	2,483
0310	GT	0	Parking Lot	Full Occupied	1.734900	100%	269,000		0.149408%				402	402
0340	ST	0	Shopping Centre	Full Occupied	1.734900	100%	14,366.800		0.149408%				21,465	21,465
0510	IT	0	Industrial	Full Occupied	2.630000	100%	21,336.885		0.226493%				48,327	48,327
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	75,650		0.226493%				171	171
0540	IU	0	Industrial	Excess Land	2.630000	70%	393,650		0.158545%				624	624
0570	IX	0	Industrial	Vacant Land	2.630000	70%	8,595.049		0.158545%				13,627	13,627
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	35,056.300		0.226493%				79,400	79,400
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	1,523,000		0.158545%				2,415	2,415
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	9,991.268		0.146583%				14,646	14,646
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	11,059.150		0.226493%				25,048	25,048
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	66,850		0.158545%				106	106
2440	XT	0	Commercial, NConstr.	Full Occupied	1.734900	100%	6,911,800		0.149408%				10,327	10,327
2445	XU	0	Commercial, NConstr.	Excess Land	1.734900	70%	1,100		0.104586%				1	1
9601			Subtotal				1,817,105.817						1,748,775	1,748,775

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	146,779	129,607	53,457	329,843
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	17,267,230	13,393,758	5,139,012	35,800,000
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
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			0
8040	Business improvement area	43,913			43,913
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	43,913	0	0	43,913
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	41,436		43,489	84,925
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	41,436	0	43,489	84,925
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	17,352,579	13,393,758	5,182,501	35,928,838

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		10,974,800	153,697	103,379	103,451	360,527

KIV DATA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	Port Colborne C													
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	1,108,000	759,500	0.843103%	0.567079%	0.170000%	1.580182%	6,403	4,307	1,291	12,001
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	383,400	342,800	0.843103%	0.567079%	0.000000%	1.410182%	2,890	1,944	0	4,834
1210	CF	0 Commercial	PIL: Full Occupied	1.734900	100%	9,970,800	9,372,500	1.462699%	0.983825%	1.090000%	3.536524%	137,091	92,209	102,160	331,460
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.734900	100%	500,000	500,000	1.462699%	0.983825%	0.000000%	2.446524%	7,313	4,919	0	12,232
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			11,962,200	10,974,800					153,697	103,379	103,451	360,527

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

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 LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
							0.00000%	0.00000%	0.00000%	0.00000%	\$	\$	\$	\$
4001											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9401						Subtotal	0				0			0

FIR2018: Port Colborne C
 Asmt Code: 2711
 MAH Code: 18102

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2018

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

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			0		0

6001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL	
	1	2	3	4	5	6	16	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL	
	LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	12	13	14	15	
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9601							Subtotal	0					0			0

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2018

	Municipal PILS		Education	TOTAL
	LT / ST	UT	PILS	
	12	13	14	15
	\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799 Total of all supplementary PILS (Supps, Omits, Section 444)	64,576	45,441	51,273	161,290
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910 TOTAL PILS Levied by Tax Rate	218,273	148,820	154,724	521,817
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		21,842		21,842
8040 Business improvement area				0
8097 Other <input type="text"/>				0
9890 Subtotal	0	21,842	0	21,842
7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
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)	7,368	4,257		11,625
8060 Hydro-electric Power Dams - from Province				0
8098 Other <input type="text"/>				0
9892 Subtotal	7,368	4,257	0	11,625
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990 TOTAL PILS Levied	225,641	174,919	154,724	555,284

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

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)				100.000%			59.640%	1.050%	36.453%	2.857%	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	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	1,592,946,136	1,592,594,636	1,514,366,326	1,514,030,339	25,228,303	12,764,835	9,889,616	2,573,852	1,983,693	9,083	532,821	48,255	
0050 Multi-residential	39,478,000	77,189,660	39,193,250	76,628,703	1,213,225	646,059	500,537	66,629	59,316	98	6,387	828	
0110 Farmland	56,827,000	14,206,750	51,104,746	12,776,187	212,891	107,717	83,454	21,720	19,833	0	1,587	300	
0140 Managed Forests	882,700	220,675	832,709	208,177	3,469	1,755	1,360	354	280	0	55	19	
9110 Subtotal	1,690,133,836	1,684,211,721	1,605,497,031	1,603,643,405	26,657,888	13,520,366	10,474,967	2,662,555	2,063,122	9,181	540,850	49,402	0
0210 Commercial	110,977,700	191,089,450	101,962,284	175,540,245	3,729,491	1,479,985	1,146,625	1,102,881	657,758	11,580	402,033	31,509	0
0215 Commercial New Construction	6,980,900	12,110,539	6,912,900	11,992,618	254,793	101,110	78,336	75,347	44,937	791	27,466	2,153	0
0310 Parking Lot	317,500	550,831	269,000	466,688	9,915	3,935	3,048	2,932	1,749	31	1,069	84	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	17,940,600	31,125,147	14,366,800	24,924,961	529,550	210,143	162,809	156,598	93,395	1,644	57,085	4,474	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	136,216,700	234,875,967	123,510,984	212,924,512	4,523,749	1,795,173	1,390,818	1,337,758	797,839	14,046	487,653	38,220	0
0510 Industrial	34,964,600	81,955,534	30,401,234	72,863,162	1,461,494	614,311	475,941	371,242	221,409	3,898	135,329	10,606	0
0515 Industrial New Construction	11,689,600	30,683,921	11,126,000	29,208,635	558,104	246,259	190,790	121,055	72,197	1,271	44,128	3,459	0
0610 Large Industrial	38,912,300	101,051,464	36,579,300	95,001,912	1,905,554	800,963	620,551	484,040	288,681	5,082	176,447	13,829	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	85,566,500	213,690,919	78,106,534	197,073,709	3,925,152	1,661,533	1,287,282	976,337	582,287	10,252	355,904	27,894	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	10,512,000	17,892,475	9,991,268	17,006,137	363,368	143,379	111,084	108,905	64,951	1,144	39,699	3,111	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					329,843	146,779	129,607	53,457	38,345	350	13,810	952	
9180 Total Levied by Rate					35,800,000	17,267,230	13,393,758	5,139,012	3,546,544	34,973	1,437,916	119,579	0
9190 Amts Added to Tax Bill					43,913	43,913	0	0					
9192 Other Taxation Amounts					84,925	41,436	0	43,489	25,978	437	15,878	1,196	
9199 TOTAL before Adj.	1,922,429,036	2,150,671,082	1,817,105,817	2,030,647,764	35,928,838	17,352,579	13,393,758	5,182,501	3,572,522	35,410	1,453,794	120,775	0

2. Payments-In-Lieu of Taxation

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	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	1,491,400	1,491,400	1,102,300	1,102,300	16,835	9,293	6,251	1,291
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	1,491,400	1,491,400	1,102,300	1,102,300	16,835	9,293	6,251	1,291
1210 Commercial	10,470,800	18,165,791	9,872,500	17,127,800	343,692	144,404	97,128	102,160
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	10,470,800	18,165,791	9,872,500	17,127,800	343,692	144,404	97,128	102,160
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	0	0	0	0	0	0	0	0
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					161,290	64,576	45,441	51,273
9280 Total Levied by Rate					521,817	218,273	148,820	154,724
9290 Amts Added to PILS					21,842	0	21,842	0
9292 Other PIL Amounts					11,625	7,368	4,257	0
9299 TOTAL before Adj.	11,962,200	19,657,191	10,974,800	18,230,100	555,284	225,641	174,919	154,724

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

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	14,525	9,769	10,824	35,118		35,118	25,349	9,769								
5020 Canada Enterprises	41,479	27,899	28,185	97,563		97,563	68,653	27,899	1,011			1,011				
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	7,368	4,257	0	11,625		11,625	7,368	4,257								
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 MMA	11,595	7,799	280	19,674		19,674	11,595	7,799	280			167	3	102	8	
Ontario Enterprises																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises	150,674	103,353	115,435	369,462	4,535	373,997	270,644	103,353								
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	21,842	0	21,842		21,842		21,842								
9599 TOTAL	225,641	174,919	154,724	555,284	4,535	559,819	383,609	174,919	1,291			1,178	3	102	8	0

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

	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	Governance	234,348	0	36,429	9,387			280,164			280,164
0250	Corporate Management	2,597,849	66,482	1,258,419	79,524	67,871	21,720	4,689,245	-204,535	0	4,484,710
0260	Program Support							0		0	0
0299	Subtotal	2,832,197	66,482	1,294,848	88,911	67,871	21,720	4,969,409	-204,535	0	4,764,874
Protection services											
0410	Fire	2,640,073	45,266	334,163	80,739	0		3,373,023			3,373,023
0420	Police	0						0			0
0421	Court Security	0						0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control	246,330		54,038	184,636		5,000	502,592			502,592
0445	Building permit and inspection services	201,812		11,236	2,025			215,073			215,073
0450	Emergency measures							0			0
0460	Provincial Offences Act (POA)							0			0
0498	Other Marine Rescue			0			12,472	12,472			12,472
0499	Subtotal	3,088,215	45,266	399,437	267,400	0	17,472	4,103,160	0	0	4,103,160
Transportation services											
0611	Roads - Paved	2,295,871	503,514	155,276	187,900	37,972		4,284,133	-264,459		4,019,674
0612	Roads - Unpaved	1,146		434	12,473			28,774			28,774
0613	Roads - Bridges and Culverts	29,822		33,431	14,788			91,241			91,241
0614	Roads - Traffic Operations & Roadside	451,161	0	204,310	376,717	14,392		1,135,705	0	0	1,135,705
0621	Winter Control - Except sidewalks, Parking Lots	222,831		230,352	50,066			506,164	0		506,164
0622	Winter Control - Sidewalks, Parking Lots Only			0	0		0	0			0
0631	Transit - Conventional			13	366,974		0	366,987			366,987
0632	Transit - Disabled & special needs							0			0
0640	Parking	200		1,085	4,807	204		38,830			38,830
0650	Street lighting	195	16,731	239,400	2,674			328,932			328,932
0660	Air transportation			30,479			0	41,945			41,945
0698	Other Admin		34,576	97,190		22,063	0	153,829			153,829
0699	Subtotal	3,001,226	554,821	991,970	1,016,399	74,631	0	6,976,540	-264,459	0	6,712,081
Environmental services											
0811	Wastewater collection/conveyance	90,313	0	97,763	4,232,363	1,331	0	4,787,695	211,374		4,999,069
0812	Wastewater treatment & disposal							0			0
0821	Urban storm sewer system	50,887	97,900	27,946	108,369	524		488,310			488,310
0822	Rural storm sewer system	4,686		3,476	69,062			77,224			77,224
0831	Water treatment							0			0
0832	Water distribution/transmission	580,239	97,892	301,541	2,593,982	9,132		4,186,827	257,620		4,444,447
0840	Solid waste collection	0	0	0	0	0		0	0	0	0
0850	Solid waste disposal	0	0	0	0	0		0	0	0	0
0860	Waste diversion	0	0	0	0	0		0	0	0	0
0898	Other Environmental Initiatives	14,502		12,649	4,918			32,069			32,069
0899	Subtotal	740,627	195,792	443,375	7,008,694	10,987	0	9,572,125	468,994	0	10,041,119
Health services											
1010	Public health services							0			0
1020	Hospitals					0		0			0
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries	21,582		18,394	34,349	880		75,205			75,205
1098	Other Physician Rec/ Hospital study	51,463		68,854		600	500	121,417			121,417
1099	Subtotal	73,045	0	87,248	34,349	1,480	500	196,622	0	0	196,622
Social and family services											
1210	General assistance					0		0			0
1220	Assistance to aged persons					20,000		20,000			20,000
1230	Child care							0			0
1298	Other							0			0
1299	Subtotal	0	0	0	0	20,000	0	20,000	0	0	20,000

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

		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
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	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	1,223,022	0	431,687	245,810	3,673	140	202,276	2,106,608			2,106,608
1620	Recreation programs	72,228		31,599	23,942		0	0	127,769			127,769
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	390,635	33,517	631,400	101,456	737	4,640	176,341	1,338,726	0		1,338,726
1634	Rec. Fac. - All Other	709,987	73,516	1,297,858	201,925	12,917	16,600	1,393,146	3,705,949			3,705,949
1640	Libraries	558,544	0	142,372	26,408	138		82,891	810,353	0		810,353
1645	Museums	297,719		79,625	954			26,890	405,188			405,188
1650	Cultural services	173,368		63,528	26,678	913		28,655	293,142			293,142
1698	Other MYAC / Recreation committees	0		10,789					10,789			10,789
1699	Subtotal	3,425,503	107,033	2,688,858	627,173	18,378	21,380	1,910,199	8,798,524	0	0	8,798,524
Planning and development												
1810	Planning and zoning	312,616		83,502				1,008	397,126	0		397,126
1820	Commercial and Industrial	423,031	0	1,010,164	430	34,352	0	72,978	1,540,955	0		1,540,955
1830	Residential development			0					0			0
1840	Agriculture and reforestation	111,096	0	13,040	1,131			0	125,267			125,267
1850	Tile drainage/shoreline assistance			0					0			0
1898	Other BIA	0		0	0			3,279	3,279			3,279
1899	Subtotal	846,743	0	1,106,706	1,561	34,352	0	77,265	2,066,627	0	0	2,066,627
1910	Other	0							0			0
9910	TOTAL	14,007,556	969,394	7,012,442	9,044,487	207,699	81,072	5,380,357	36,703,007	0	0	36,703,007

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	11,008,319
5020	Employee benefits	2,999,237
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	14,007,556
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	14,007,556
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	63,960
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	
5896	Other	
5897	Other	0
5898	Other Pocomar Marine Rescue	12,472
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	129,328

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST					AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	3,510,437	5,433,920	355,966	5,560	0	5,784,326	1,923,483	202,276	5,559	2,120,200	3,664,126
1620	Recreation programs	3,112,859	5,436,803	5,350	0	0	5,442,153	2,323,944	159,522	0	2,483,466	2,958,687
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	4,850,034	8,922,578	89,401	436	0	9,011,543	4,072,544	176,340	434	4,248,450	4,763,093
1634	Rec. Fac. - All Other	27,845,059	33,752,045	57,315	52,126	0	33,757,234	5,906,987	1,233,626	52,126	7,088,487	26,668,747
1640	Libraries	732,756	1,541,733	238,689	60,696	0	1,719,726	808,977	82,891	60,110	831,758	887,968
1645	Museums	537,607	802,776	9,676	0	0	812,652	265,169	26,890	0	292,059	520,593
1650	Cultural services	315,160	2,220,182	546,400	4,960	0	2,761,622	1,905,022	28,655	4,960	1,928,717	832,905
1698	Other	0	0			0	0	0			0	0
1699	Subtotal	40,903,911	58,110,037	1,302,997	123,778	0	59,289,256	17,206,126	1,910,200	123,189	18,993,137	40,296,119
Planning and development												
1810	Planning and zoning	1,320,745	1,331,593	0	1,393	0	1,330,200	10,848	1,008	1,393	10,463	1,319,737
1820	Commercial and Industrial	790,618	1,818,562	22,026	0	0	1,840,588	1,027,944	72,977	0	1,100,921	739,667
1830	Residential development	0	0			0	0	0			0	0
1840	Agriculture and reforestation	5,600	7,516	0	0	0	7,516	1,916	0		1,916	5,600
1850	Tile drainage/shoreline assistance	0	0			0	0	0			0	0
1898	Other	17,416	37,382	0	0	0	37,382	19,966	3,279	0	23,245	14,137
1899	Subtotal	2,134,379	3,195,053	22,026	1,393	0	3,215,686	1,060,674	77,264	1,393	1,136,545	2,079,141
1910	Other	0	0	0	0	0	0	0	0	0	0	0
9910	Total Tangible Capital Assets	128,154,468	206,582,122	3,326,764	712,524	0	209,196,362	78,427,654	5,380,357	676,621	83,131,390	126,064,972

2018.01001

FIR2018: Port Colborne C

Schedule 51

Asmt Code: 2711

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 18102

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
General Capital Assets				
2005	Land	5,639,417	5,628,931	
2010	Land Improvements	10,182,398	10,001,091	
2020	Buildings	45,781,041	45,112,840	
2030	Machinery & Equipment	2,819,648	2,530,502	
2040	Vehicles	2,512,357	2,484,188	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Leasehold improvements</td></tr></table>	Leasehold improvements	258,232	297,708
Leasehold improvements				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Office Equipment/Library collection</td></tr></table>	Office Equipment/Library collection	779,729	1,159,159
Office Equipment/Library collection				
2099	Total General Capital Assets	67,972,822	67,214,419	
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
Infrastructure Assets				
2205	Land	0		
2210	Land Improvements	0		
2220	Buildings	0		
2230	Machinery & Equipment	0		
2240	Vehicles	0	0	
2250	Linear Assets	60,181,642	58,850,553	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		4	
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>		0	0
2299	Total Infrastructure Assets	60,181,646	58,850,553	
9920	Total Tangible Capital Assets	128,154,468	126,064,972	
2405	Construction-in-progress	11,240,742	12,870,820	
9921	Total Tangible Capital Assets and Construction-in-progress	139,395,210	138,935,792	

FIR2018: Port Colborne C

Schedule 51

Asmt Code: 2711

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 18102

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	255,414	39,585	247,171	47,828
	Protection services				
0410	Fire	0			0
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	0	0	0	0
	Transportation services				
0611	Roads - Paved	0	0	0	0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
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	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0	0	0	0
0660	Air transportation	0			0
0698	Other Buildings	920		920	0
0699	Subtotal	920	0	920	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	10,052,796	1,775,238	0	11,828,034
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	77,988	46,445	0	124,433
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	10,130,784	1,821,683	0	11,952,467
	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	0	0	0	0
1620	Recreation programs	3,083	0		3,083
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0	0		0
1640	Libraries	0	0		0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	3,083	0	0	3,083
	Planning and development				
1810	Planning and zoning	2,509	0	325	2,184
1820	Commercial and Industrial	848,032	18,900	1,674	865,258
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	850,541	18,900	1,999	867,442
1910	Other	0			0
9910	Total Construction-In-Progress	11,240,742	1,880,168	250,090	12,870,820

FIR2018: Port Colborne CAsmt Code: 2711
MAH Code: 18102**Schedule 53**
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2018**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,195,916
1020	Acquisition of tangible capital assets	-4,971,439
1030	Amortization of tangible capital assets (SLC 51 9910 08)	5,380,357
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-39,943
1050	Proceeds on sale of tangible capital assets	75,842
1060	Write-downs of tangible capital assets	14,598
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	459,415
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-167,778
1230	Other <input type="text"/>	
1299	Subtotal	-167,778
1410	(Increase)/decrease in net financial assets/net debt	1,487,553
1420	Net financial assets (net debt), beginning of year	-26,694,987
9910	Net financial assets (net debt), end of year	-25,207,434

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	-5,245,000
0265	Infrastructure Ontario	6,145,000
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	900,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,800,093
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	214,402
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	75,842
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	0
0496	Other Chargebacks <input type="text"/>	10,615
0497	Other Transferred back to revenue <input type="text"/>	-91,550
0498	Other Transferred back to reserves <input type="text"/>	-2,315,395
0501	Subtotal	694,007
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)	766,614
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	888,159
0440	Canada Gas Tax (SLC 10 4099 01)	265,000
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,919,773
0499	Subtotal	2,613,780
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	3,513,780
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-1,457,659

2018.01

FIR2018: Port Colborne C

Schedule 54

Asmt Code: 2711

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 18102

for the year ended December 31, 2018

* 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

		2018 Actual
Operating Transactions		1
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

		2018 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01001

FIR2018: Port Colborne C

Schedule 54

Asmt Code: 2711

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 18102

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,195,916
2020	Non-cash items including amortization	5,355,012
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	199,463
2030	Prepaid expenses	-167,778
2040	Change in deferred revenue	444,307
2096	Other	
2097	Other	
2098	Other Receivables/Payables	-2,891,618
2099	Cash provided by operating transactions	4,135,302
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	75,842
0620	Cash used to acquire tangible capital assets	-4,971,439
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	-4,895,597
Investing Transactions		
0810	Proceeds from portfolio investments	1,370,010
0820	Portfolio investments	
0898	Other	
0899	Cash provided by / (applied to) investing transactions	1,370,010
Financing Transactions		
1010	Proceeds from long term debt issues	6,145,000
1020	Principal long term debt repayment	-1,821,667
1030	Temporary loans	
1031	Repayment of temporary loans	-5,245,000
1096	Other	
1097	Other Employee benefit obligations	249,600
1098	Other Capital Lease obligation	113,814
1099	Cash applied to financing transactions	-558,253
1210	Increase in cash and cash equivalents	51,462
1220	Cash and cash equivalents, beginning of year	1,824,458
9920	Cash and cash equivalents, end of year	1,875,920

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,875,920
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	1,875,920
Cash:		
1501	Unrestricted	1,875,920
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,875,920

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	423,919	10,422,640	7,399,970
0310 Allocation of Surplus		815,197	2,525,151
0315 Allocation of Surplus : for operating		0	587,633
0320 Allocation of Surplus : for capital		815,197	1,937,518
Development Charges Act			
0610 Non-discounted services	0		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	60,345		
0841 Investment Income	8,650	214,104	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	586,822		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer		0	
0895 Other <input type="text" value="OCIF"/>	61,600		
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	717,417	1,029,301	2,525,151
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		1,038,533	1,761,560
1015 For current operations		381,591	1,012,521
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	8,110		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	0		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	265,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer		-38,459	38,459
0910 Less: Utilization (deferred revenue recognized)	273,110	1,381,665	2,812,540
2099 Balance, end of year	868,226	10,070,276	7,112,581

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			703,010
5020	Contingencies			
Asset Replacement funds for: Sewer & Water				
5030	Sewer		0	
5040	Water			629,858
5050	Replacement of equipment			710,890
5060	Sick leave		20,225	
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)		236,366	
5090	Post-employment benefits		126,999	
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment		0	401,740
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government		207,756	1,012,379
5210	Protection services			74,916
Transportation services:				
5215	Roadways		0	511,918
5216	Winter Control			
5220	Transit		19,878	53,504
5221	Parking		4,272	
5222	Street lighting			
5223	Air transportation			48,500
Environmental services:				
5225	Wastewater system			873,527
5230	Storm water system			445,923
5235	Waterworks system			126,275
5240	Solid waste collection		0	
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services		0	0
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks		525,000	450,888
5266	Recreation programs			7,500
5271	Recreation facilities - Golf Course, Marina, Ski Hill		387,454	117,383
5274	Recreation facilities - All Other		139,493	446,338
5275	Libraries		88,055	15,298
5276	Museums		55,708	25,220
5277	Cultural services		0	109,769
5280	Planning and development		172,532	232,656
5290	Other <u>Capital Infrastructure/Various Reserves</u>		8,086,538	115,089
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	214,962		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	159,078		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	430,871		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <u>OCIF</u>	63,315		
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	868,226	10,070,276	7,112,581

2018.01

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 61 DEVELOPMENT CHARGES RESERVE FUNDS for the year ended December 31, 2018

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1 \$	2 \$	3 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	
Development Charges											
0205 General Government	0	0	0		0	0				0	0
0210 Fire Protection	36,614	0	318		318					0	36,932
0215 Police Protection	0				0					0	0
0220 Roads and Structures	76,034	0	661		661		0			0	76,695
0225 Transit	0				0					0	0
0230 Wastewater	6,581	0	57		57					0	6,638
0235 Stormwater	0				0					0	0
0240 Water	0	0	0		0		0			0	0
0245 Emergency Medical Services	0				0					0	0
0250 Homes for the Aged	0				0					0	0
0255 Daycare	0				0					0	0
0260 Housing	0				0					0	0
0265 Parkland Development	0				0					0	0
0270 GO Transit	0				0					0	0
0275 Library	9,069	0	8		8	8,110		0		8,110	967
0280 Recreation	31,280	0	272		272	0	0	0		0	31,552
0285 Development Studies	0				0					0	0
0286 Parking	0				0					0	0
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	61,641	0	537		537					0	62,178
0295 Other	0				0					0	0
0296 Other	0				0					0	0
0297 Other	0				0					0	0
0299 TOTAL	221,219	0	1,853	0	1,853	8,110	0	0	0	8,110	214,962

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2018

2018.01

FIR2018: Port Colborne C

Schedule 70

Asmt Code: 2711

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18102

for the year ended December 31, 2018

Financial Assets		1
0299	Cash and cash equivalents	\$ 1,875,920
Accounts receivable		
0410	Canada	304,193
0420	Ontario	270,997
0430	Upper-tier	-1,302
0440	Other municipalities	
0450	School boards	0
0490	Other receivables	3,753,165
0499	Subtotal	4,327,053
Taxes receivable		
0610	Current year's levies	1,870,839
0620	Previous year's levies	726,215
0630	Prior year's levies	233,697
0640	Penalties and interest	285,424
0690	LESS: Allowance for uncollectables	223,766
0699	Subtotal	2,892,409
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="GIC"/>	10,862,711
0829	Subtotal	10,862,711
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	0
0868	Other <input type="text"/>	0
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	0
0831	Land held for resale	
0835	Notes receivable	0
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	19,958,093
8010	* Market value of Investments included in Line 0829	10,864,766

2018.01

FIR2018: Port Colborne C

Schedule 70

Asmt Code: 2711

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18102

for the year ended December 31, 2018

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	0
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	0
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	0
2220	Ontario	0
2230	Upper-tier	200,988
2240	Other municipalities	0
2250	School boards	-211
2260	Interest on debt	
2270	Trade accounts payable	4,754,794
2290	Other	1,948,838
2299	Subtotal	6,904,409
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	868,226
2490	Other	0
2499	Subtotal	868,226
Long term liabilities		
2610	Debt issued	28,749,264
2620	Debt payable to others	0
2630	Lease purchase agreements (Tangible capital leases)	129,328
2640	Other	0
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	28,878,592
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	264,400
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	1,899,500
2898	Other	6,350,400
2899	Subtotal post employment benefits	8,514,300
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	45,165,527
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-25,207,434
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	138,935,792
6250	Inventories of Supplies	30,596
6260	Prepaid Expenses	752,914
6299	Total Non-Financial Assets	139,719,302
9970	Total Accumulated Surplus/(Deficit)	114,511,868
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	138,935,791
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	17,182,857
6430	General Surplus/ (Deficit)	-4,248,793
6431	Unexpended capital financing	0
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	35,440
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	59,251
5076	Other	
5077	Other	-59,786
5078	Other	
5079	Other	
5098	Total Local Boards	34,905
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-8,514,300
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-28,878,592
6620	Other	0
6630	Other	
6640	Other	0
6699	Total Other	-37,392,892
9971	Total Accumulated Surplus/(Deficit)	114,511,868

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	2,511,093
0215	PLUS: Amounts added to tax bills for collection purposes only	406,795
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	35,928,838
0225	PLUS: Current Year Penalties and Interest	456,253
0240	LESS: Total cash collections (SLC 72 0699 09)	36,172,711
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	237,859
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	0
0290	Taxes receivable, end of year	2,892,409
Cash Collections		9
		\$
0610	Current year's tax	34,157,904
0620	Previous year's tax	1,333,869
0630	Penalties and interest	364,305
0640	Amounts added to tax bills for collection purposes only	316,633
0690	Other <input type="text"/>	0
0699	TOTAL Cash Collections	36,172,711

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2018

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 \$				
1099	Municipal Act (353, 354, 357, 358, RfR)	11,133	146	1,099	398	12,776	38,909	41,512	93,197	
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)	5,604	87	3,163	238	9,092	13,064	9,145	31,301	
2299	Vacant Unit Rebates (Mun. Act 364)	12,598	222	7,700	604	21,124	27,536	19,422	68,082	
2399	Reduction for Heritage Property (Mun. Act 365.2)	837	9	648	24	1,518	4,000	2,821	8,339	
2890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>PIL of Taxes Write Off</td></tr></table>	PIL of Taxes Write Off	765				765	-488	532	809
PIL of Taxes Write Off										
2891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Tax Incentive Grant</td></tr></table>	Tax Incentive Grant					0	36,131		36,131
Tax Incentive Grant										
2892	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2893	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2899	Tax adjustments before allowances	30,937	464	12,610	1,264	45,275	119,152	73,432	237,859	

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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
4891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						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	3,542,763	34,949	1,441,286	119,519	0	5,138,517			

2018.01

FIR2018: Port Colborne C

Schedule 74

Asmt Code: 2711

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 18102

for the year ended December 31, 2018

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other Capital Lease obligations	129,328
0298	Other	
0299	Subtotal	129,328
0499	PLUS: All debt assumed by the municipality from others	28,749,264
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	28,878,592

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	28,749,264
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	129,328
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	0
9920	TOTAL Net Long Term Liabilities of the Municipality	28,878,592

3. Debt burden of the municipality: Analysed by function

1405	General government	14,727,080
1410	Protection services	839,473
	Transportation services:	
1415	Roadways	654,510
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	685,313
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	0
1430	Storm water system	6,065,343
1435	Waterworks system	2,901,425
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	0
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	496,710
1474	Recreation facilities - All Other	2,213,740
1475	Libraries	0
1476	Museums	
1477	Cultural services	
1480	Planning and development	165,670
1490	Other long term liabilities	129,328
9930	TOTAL Net Long Term Liabilities of the Municipality	28,878,592

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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	129,328
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	129,328

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2018

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
		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

Principal 1 \$	Interest 2 \$	Total 3 \$
1,821,667	969,394	
1,821,667	969,394	

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)	
------	--	--

0		0
---	--	---

11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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 2019	1,546,281	958,243							
3220 Year 2020	2,010,861	899,685							
3230 Year 2021	1,344,039	847,203							
3240 Year 2022	1,317,374	808,881							
3250 Year 2023	1,166,371	769,673							
3260 Years 2024 to 2028	4,545,326	3,214,580							
3270 Years 2029 onwards	16,948,340	6,117,623							
3280 Int. to be earned on sink. funds									
3299 TOTAL	28,878,592	13,615,888	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.

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

Assets

0210	Current	
0220	Capital	
0297	Other	
0298	Other <input type="text"/>	
0299	Total Assets	

Please Specify GBE					Total 20
1	2	3	4	5	
\$	\$	\$	\$	\$	\$
					0
					0
					0
					0
0	0	0	0	0	0

Liabilities

0410	Current	
0420	Long-term	
0497	Other	
0498	Other <input type="text"/>	
0499	Total Liabilities	

					0
					0
					0
					0
0	0	0	0	0	0

9910	Net Equity	
0610	Municipality's Share	

0	0	0	0	0	0
					0

STATEMENT OF OPERATIONS

0810	Revenues	
0820	Expenses	
9920	Net Income (Loss)	

					0
					0
0	0	0	0	0	0

1010	Municipality's Share	
1020	Dividends paid	

					0
					0

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

1. Municipal workforce profile
Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	
0205 Administration	37.00	0.00	3.00	0
0210 Fire	16.00	1.00	0.00	0
0211 Uniform	16.00	1.00		
0212 Civilian				
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				
0225 Public Works	33.00	20.00	5.00	0
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	26.00	29.00	29.00	0
0250 Libraries	7.00	3.00		
0255 Planning	5.00	17.00	1.00	0
0290 Other	3.00	3.00	1.00	0
0298 Subtotal	127.00	73.00	39.00	
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	71%	1%	1%	

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	127.00	73.00	39.00	

FIR2018: Port Colborne C

Asmt Code: 2711
MAH Code: 18102

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts		Value of Contracts	
1	2		
#	\$		
14		2,038,717	
5		1,610,751	

4. Building permit information

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

Number of Building Permits		Total Value of Building Permits	
1	2		
#	\$		
253		20,073,808	
7		1,721,881	
76		33,048,318	
336		54,844,007	

5. Insured value of physical assets

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

1
\$
102,281,600
19,584,662
5,229,362
127,095,624

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018)

1
\$
3,726,705

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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					

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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 Consolidated 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					

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

(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 Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Port Colborne Library	Library Board	1604	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%		

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

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
			Applicant's Declared Value
			Niagara Region Construction Value

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2018 based on permits issued.

1	\$
	54,844,007

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	
#	12

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 10 working days

14

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days

15

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

20

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	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
5	25	30
96	200	296
5	5	10
		0
Subtotal	106	230

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	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
30	30	3
2	2	
0	0	
8	8	
Subtotal	40	3

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.

Hectares	
1	
#	7,157

11. Transportation Services

1710 Roads : Total Paved Lane Km

1	
#	436

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

35

1722 Has the entire municipal road system been rated?

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			INSPECTION - 2018

1725 Indicate the rating system used and the year the rating was conducted

1730 Roads : Total UnPaved Lane Km

66

1740 Winter Control : Total Lane Km maintained in winter

501

FIR2018: Port Colborne C

Asmt Code: 2711
 MAH Code: 18102

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2018

1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	27,405
1755	Transit : Population of Service Area	18,306
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1,929

		Number of structures where the condition of primary components is rated as good, requiring only repair	Total Number
		1	2
		#	#
1765	Rating Of Bridges And Culverts Bridges	30	30
1766	Culverts	0	0
1767	Subtotal	30	30

	Column 1	Column 2	Column 3	Description
	#	#	#	4 LIST
1768	Have all bridges and culverts in the municipal system been rated?			
1769	Indicate the rating system used and the year the rating was conducted.			
				2013

12. Environmental Services

	1	
	#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains	2
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	93
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)	122
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	465
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	
1850	Water Main Breaks : Number of water main breaks in a year.	19
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	121
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)	26
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	13,470
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	

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)	131,631,600

2018.01001

FIR2018: Port Colborne C

Asmt Code: 2711

MAH Code: 18102

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2018

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

Debt Charges for the Current Year

		1
		\$
0210	Principal (SLC 74 3099 01)	1,821,667
0220	Interest (SLC 74 3099 02)	969,394
0299	Subtotal	2,791,061
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	2,791,061

Excluded Debt Charges

		1
		\$
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	2,791,061

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	37,898,923
2010	Excluded Revenue Amounts	0
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 + SLC 10 0815 01)	4,142,005
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	14,351
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	265,000
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	888,159
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	39,943
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	8,110
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	5,357,568
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	32,541,355
2620	25% of Net Revenues	8,135,339
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	5,344,278

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01 **FIR2018: Port Colborne C** **Schedule 83**
Asmt Code: 2711 **NOTES**
MAH Code: 18102 for the year ended December 31, 2018

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 :**