

Municipality of **The Resort Village of Shields**
Schedule of Operating and Capital Revenue by Function
As at December 31, 2018

Schedule 2 - 2

	2018 Budget	2018	2017
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			75
- Sales of supplies			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)	3,300	2,850	3,600
Total Fees and Charges	3,300	2,850	3,675
- Tangible capital asset sales - gain (loss)	(1,664)	(1,414)	
- Other (Specify)			
Total Other Segmented Revenue	1,636	1,436	3,675
Conditional Grants			
- MREP (CTP)			
- Student Employment			1,930
- Other (Specify)			
Total Conditional Grants	-	-	1,930
Total Operating	1,636	1,436	5,605
Capital			
Conditional Grants			
- Federal Gas Tax			
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Transportation Services	1,636	1,436	5,605

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	26,000	27,324	26,021
- Other (Specify)			
Total Fees and Charges	26,000	27,324	26,021
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	26,000	27,324	26,021
Conditional Grants			
- Student Employment			
- TAPD			
- Local government	1,344	1,345	1,008
- Other (Specify)			
Total Conditional Grants	1,344	1,345	1,008
Total Operating	27,344	28,669	27,029
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Environmental and Public Health Services	27,344	28,669	27,029

Municipality of The Resort Village of Shields
Schedule of Operating and Capital Revenue by Function
As at December 31, 2018

Schedule 2 - 3

	2018 Budget	2018	2017
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	63,600	65,630	69,685
Total Fees and Charges	63,600	65,630	69,685
- Tangible capital asset sales - gain (loss)			
- Other (Specify)		8,379	
Total Other Segmented Revenue	63,600	74,009	69,685
Conditional Grants			
- Student Employment	1,315	1,315	3,000
- Local government - Mis	1,300	2,096	675
- Donations		4,129	1,850
- Other (TIP)	2,066	2,066	2,066
Total Conditional Grants	4,681	9,606	7,591
Total Operating	68,281	83,615	77,276
Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Dev fees)		3,425	
Total Capital	-	3,425	-
Total Recreation and Cultural Services	68,281	87,040	77,276

Municipality of The Resort Village of Shields
Schedule of Operating and Capital Revenue by Function
As at December 31, 2018

Schedule 2 - 4

	2018 Budget	2018	2017
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	122,900	128,278	125,727
- Sewer	79,200	39,920	39,124
- Other (Specify)			
Total Fees and Charges	202,100	168,198	164,851
- Tangible capital asset sales - gain (loss)			
- Other (Interest)			6,102
Total Other Segmented Revenue	202,100	168,198	170,953
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	202,100	168,198	170,953
Capital			
Conditional Grants			
- Federal Gas Tax	13,112	13,442	13,376
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Dev fees)		2,000	
Total Capital	13,112	15,442	13,376
Total Utility Services	215,212	183,640	184,329
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	317,673	318,898	304,194
SUMMARY			
Total Other Segmented Revenue	298,536	289,080	280,289
Total Conditional Grants	6,025	10,951	10,529
Total Capital Grants and Contributions	13,112	18,867	13,376
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	317,673	318,898	304,194

Municipality of The Resort Village of Shields
 Total Expenses by Function
 As at December 31, 2018

Schedule 3 - 1

	2018 Budget	2018	2017
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	18,000	15,744	19,848
Wages and benefits	45,600	46,352	39,760
Professional/Contractual services	34,829	31,966	28,968
Utilities	700	859	685
Maintenance, materials and supplies	12,400	10,404	10,896
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectible			
Other (Specify)			
Total Government Services	111,529	105,325	100,157

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	12,000	13,144	11,937
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (Specify)			

Fire protection

Wages and benefits			
Professional/Contractual services	2,000	5,634	25,688
Utilities			
Maintenance, material and supplies	2,500	1,648	
Grants and contributions - operating	23,805	25,102	
- capital			
Amortization			
Interest			
Other (Specify)			

Total Protective Services	40,305	45,528	37,625
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TRANSPORTATION SERVICES

Wages and benefits	87,000	93,656	81,198
Professional/Contractual Services	59,240	34,285	9,865
Utilities	3,760	4,481	3,241
Maintenance, materials, and supplies	20,100	25,807	8,754
Gravel	5,500	1,271	3,560
Grants and contributions - operating			
- capital			
Amortization	17,029	16,612	13,304
Interest			
Other (Specify)			

Total Transportation Services	192,629	176,112	119,922
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Municipality of The Resort Village of Shields

Total Expenses by Function

As at December 31, 2018

Schedule 3 - 2

	2018 Budget	2018	2017
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	40,250	39,953	38,542
Utilities			
Maintenance, materials and supplies	500	507	173
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other (Specify)			
Total Environmental and Public Health Services	40,750	40,460	38,715

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	7,300		1,326
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
Total Planning and Development Services	7,300	-	1,326

RECREATION AND CULTURAL SERVICES

Wages and benefits	34,700	28,452	28,959
Professional/Contractual services	10,935	5,868	15,747
Utilities	3,560	3,114	3,304
Maintenance, materials and supplies	29,125	22,209	20,725
Grants and contributions - operating			
- capital		500	6,494
Amortization	10,439	10,439	9,547
Interest			
Allowance for uncollectible			
Other (Specify)			
Total Recreation and Cultural Services	88,759	70,582	84,776

Municipality of The Resort Village of Shields
Total Expenses by Function
As at December 31, 2018

Schedule 3 - 3

	2018 Budget	2018	2017
UTILITY SERVICES			
Wages and benefits	6,000	5,224	11,090
Professional/Contractual services	105,000	100,897	106,944
Utilities	7,600	9,656	7,705
Maintenance, materials and supplies	11,600	8,784	4,268
Grants and contributions - operating			
- capital			2,960
Amortization	46,063	46,063	46,063
Interest	12,623	11,586	12,623
Allowance for Uncollectible			
Other (Specify)			
Total Utility Services	188,886	182,210	191,653
TOTAL EXPENSES BY FUNCTION			
	670,158	620,217	574,174

Municipality of The Resort Village of Shields
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2018

Schedule 4

Revenues (Schedule 2)		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Fees and Charges	717	9,390	2,850	27,324	-	65,630	168,198	274,109	
Tangible Capital Asset Sales - Gain	-	-	(1,414)	-	-	-	-	(1,414)	
Land Sales - Gain	-	-	-	-	-	-	-	-	
Investment Income and Commissions	8,006	-	-	-	-	8,379	-	8,006	
Other Revenues	-	-	-	-	-	9,606	-	8,379	
Grants - Conditional	-	-	-	1,345	-	3,425	-	10,951	
- Capital	-	-	-	-	-	-	15,442	18,867	
Total Revenues	8,723	9,390	1,436	28,669	-	87,040	183,640	318,898	
Expenses (Schedule 3)									
Wages & Benefits	62,096	-	93,656	-	-	28,452	5,224	189,428	
Professional/ Contractual Services	31,966	18,778	34,285	39,953	-	5,868	100,897	231,747	
Utilities	859	-	4,481	-	-	3,114	9,656	18,110	
Maintenance Materials and Supplies	10,404	1,648	27,078	507	-	22,209	8,784	70,630	
Grants and Contributions	-	25,102	-	-	-	500	-	25,602	
Amortization	-	-	16,612	-	-	10,439	46,063	73,114	
Interest	-	-	-	-	-	-	11,586	11,586	
Allowance for Uncollectible	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
Total Expenses	105,325	45,528	176,112	40,460	-	70,582	182,210	620,217	
Surplus (Deficit) by Function	(96,602)	(36,138)	(174,676)	(11,791)	-	16,458	1,430	(301,319)	

Taxes and other unconditional revenue (Schedule 1)

409,081

Net Surplus (Deficit)

107,762

Municipality of
The Resort Village of Shields
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2017

Schedule 5

Revenues (Schedule 2)	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Fees and Charges	540	3,605	3,675	26,021	-	69,685	164,851	268,377
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	2,500	-	-	-	-	-	-	2,500
Investment Income and Commissions	3,310	-	-	-	-	-	6,102	3,310
Other Revenues	-	-	-	-	-	-	-	6,102
Grants - Conditional	-	-	1,930	1,008	-	7,591	-	10,529
- Capital	-	-	-	-	-	-	13,376	13,376
Total Revenues	6,350	3,605	5,605	27,029	-	77,276	184,329	304,194
Expenses (Schedule 3)								
Wages & Benefits	59,608	-	81,198	-	-	28,959	11,090	180,855
Professional/ Contractual Services	28,968	37,625	9,865	38,542	1,326	15,747	106,944	239,017
Utilities	685	-	3,241	-	-	3,304	7,705	14,935
Maintenance Materials and Supplies	10,896	-	12,314	173	-	20,725	4,268	48,376
Grants and Contributions	-	-	-	-	-	6,494	2,960	9,454
Amortization	-	-	13,304	-	-	9,547	46,063	68,914
Interest	-	-	-	-	-	-	12,623	12,623
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	100,157	37,625	119,922	38,715	1,326	84,776	191,653	574,174
Surplus (Deficit) by Function	(93,807)	(34,020)	(114,317)	(11,686)	(1,326)	(7,500)	(7,324)	(269,980)

Taxes and other unconditional revenue (Schedule 1)

408,386

Net Surplus (Deficit)

138,406

Municipality of
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2018

The Resort Village of Shields

Schedule 6

	2018							2017	
	General Assets								
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Infrastructure Assets	General/Infrastructure Assets Under Construction	Total	Total
Asset cost									
Operating Asset costs	7,500	120,270	711,137		473,542	1,997,159	17,845	3,327,453	3,261,893
Additions during the year		20,712			37,975			58,687	65,560
Disposals and write-downs during the year					(8,955)			(8,955)	
Transfers (from) assets under construction		17,845					(17,845)		
Closing Asset Costs	7,500	158,827	711,137	-	502,562	1,997,159	-	3,377,185	3,327,453
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs		30,666	245,754		171,166	318,394		765,980	697,066
Add: Amortization taken		4,522	16,501		24,200	27,891		73,114	68,914
Less: Accumulated amortization on disposals					(6,041)			(6,041)	
Closing Accumulated	-	35,188	262,255	-	189,325	346,285	-	833,053	765,980
Net Book Value	7,500	123,639	448,882	-	313,237	1,650,874	-	2,544,132	2,561,473

1. Total contributed/donated assets received in 2018
\$ -
2. List of assets recognized at nominal value in 2018 are:
- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -
3. Amount of interest capitalized in Schedule 6 \$ -

Municipality of
The Resort Village of Shields
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2018

Schedule 7

	2018						2017	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								
Opening Asset costs	5,730		466,643			239,141	2,615,939	3,327,453
Additions during the year	1,133		29,759			20,712	7,083	58,687
Disposals and write-downs during the year	(4,790)		(4,165)					(8,955)
Closing Asset Costs	2,073	-	492,237	-	-	259,853	2,623,022	3,377,185
Amortization								
Accumulated								
Opening Accumulated Amortization Costs	5,730		132,836			70,725	556,689	765,980
Add: Amortization taken			16,612			10,439	46,063	73,114
Less: Accumulated amortization on disposals	(4,790)		(1,251)					(6,041)
Closing Accumulated Amortization Costs	940	-	148,197	-	-	81,164	602,752	833,053
Net Book Value	1,133	-	344,040	-	-	178,689	2,020,270	2,544,132
								2,561,473

Municipality of The Resort Village of Shields
Consolidated Schedule of Accumulated Surplus
As at December 31, 2018

Schedule 8

	2017	Changes	2018
UNAPPROPRIATED SURPLUS	905,982	23,002	928,984

APPROPRIATED RESERVES

Machinery and Equipment	113,980	27,051	141,031
Public Reserve			-
Capital Trust			-
Utility	371,615	48,063	419,678
Other (Specify)	200,472	26,987	227,459
Total Appropriated	686,067	102,101	788,168

ORGANIZED HAMLETS (add lines if required)

Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Total Organized Hamlets	-	-	-

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6, 7)	2,561,473	(17,341)	2,544,132
Less: Related debt			-
Net Investment in Tangible Capital Assets	2,561,473	(17,341)	2,544,132

Total Accumulated Surplus	4,153,522	107,762	4,261,284
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Municipality of
The Resort Village of Shields

Schedule of Mill Rates and Assessments

As at December 31, 2018

Schedule 9

	PROPERTY CLASS					
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable Assessment		58,262,720		270,320	446,300	
Regional Park Assessment						
Total Assessment						58,979,340
Mill Rate Factor(s)						
Total Base/Minimum Tax (generated for each property class)		278,300			4,600	282,900
Total Municipal Tax Levy (include base and/or minimum tax and special levies)		394,825		540	5,493	400,858

MILL RATES:

	MILLS
Average Municipal*	6.80
Average School*	4.14
Potash Mill Rate	
Uniform Municipal Mill Rate	2.00

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

Municipality of The Resort Village of Shields
Schedule of Council Remuneration
As at December 31, 2018

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Mackay	4,270	585	4,855
Councillor	Heidt	3,600	120	3,720
Councillor	Strasser	4,420	150	4,570
Councillor	Paulson	660		660
Councillor	Pasitney	1,860	135	1,995
				-
				-
				-
				-
				-
				-
				-
				-
Total		14,810	990	15,800