

Management's Responsibility

To the Ratepayers of Town of Wilkie

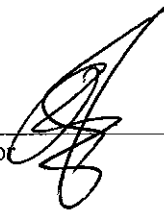
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The council is composed of elected officials who are not employees of the municipality. The council is responsible for overseeing management in the performance of its financial reporting responsibilities. The council fulfills these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The council is also responsible for recommending the appointment of the municipality's external auditors.

Vantage, an independent firm of Chartered Professional Accountants, is appointed by the councillors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to and meet periodically and separately with, both the council and administration to discuss their audit findings.

Mayor



Administrator



April 23, 2018



Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Council
Town of Wilkie
Wilkie, Saskatchewan

We have audited the accompanying financial statements of the Town of Wilkie, which comprise the statement of financial position as at December 31, 2017, the statements of operations, change in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Wilkie as at December 31, 2017, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

North Battleford, Saskatchewan
April 23, 2018

Town of Wilkie
Statement of Financial Position
As at December 31, 2017

Statement 1

	2017	2016
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	1,066,492	1,081,859
Taxes Receivable - Municipal (Note 3)	158,641	95,443
Other Accounts Receivable (Note 4)	447,781	320,176
Land for Resale (Note 5)	59,573	62,347
Long-Term Investments		
Debt Charges Recoverable		
Other		
Total Financial Assets	1,732,487	1,559,825

LIABILITIES		
Bank Indebtedness		
Accounts Payable	80,419	313,992
Accrued Liabilities Payable		
Deposits	5,065	5,516
Deferred Revenue		3,933
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt (Note 7)	246,349	129,919
Lease Obligations		
Total Liabilities	331,833	453,360

NET FINANCIAL ASSETS	1,400,654	1,106,465
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NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	7,588,745	7,326,186
Prepayments and Deferred Charges	67,028	63,797
Stock and Supplies		
Other		
Total Non-Financial Assets	7,655,773	7,389,983

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	9,056,427	8,496,448
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Town of Wilkie
Statement of Operations
For the year ended December 31, 2017

Statement 2

	2017 Budget	2017	2016
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	1,475,983	1,489,862	1,306,853
Fees and Charges (Schedule 4, 5)	643,561	663,862	597,197
Conditional Grants (Schedule 4, 5)	39,940	65,941	83,392
Tangible Capital Asset Sales - Gain (Schedule 4, 5)		13,846	2,991
Land Sales - Gain (Schedule 4, 5)		398	
Investment Income and Commissions (Schedule 4, 5)	3,111	4,033	6,919
Other Revenues (Schedule 4, 5)	118,553	122,095	120,300
Total Revenues	2,281,148	2,360,037	2,117,652
EXPENSES			
General Government Services (Schedule 3)	297,666	328,500	293,419
Protective Services (Schedule 3)	159,337	159,003	146,137
Transportation Services (Schedule 3)	417,735	411,649	418,321
Environmental and Public Health Services (Schedule 3)	241,900	259,119	287,089
Planning and Development Services (Schedule 3)	39,172	30,000	19,114
Recreation and Cultural Services (Schedule 3)	525,801	569,165	440,283
Utility Services (Schedule 3)	3,346,299	353,234	313,561
Total Expenses	5,027,910	2,110,670	1,917,924
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(2,746,762)	249,367	199,728
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	2,442,368	310,612	141,427
Surplus (Deficit) of Revenues over Expenses	(304,394)	559,979	341,155
Accumulated Surplus (Deficit), Beginning of Year	7,954,599	8,496,448	8,155,293
Accumulated Surplus (Deficit), End of Year	7,650,205	9,056,427	8,496,448

Town of Wilkie

Statement of Change in Net Financial Assets

For the year ended December 31, 2017

Statement 3

	2017 Budget	2017	2016
Surplus (Deficit)	(304,394)	559,979	341,155
(Acquisition) of tangible capital assets		(583,144)	(507,244)
Amortization of tangible capital assets		300,974	280,867
Proceeds on disposal of tangible capital assets		33,457	3,582
Loss (gain) on the disposal of tangible capital assets		(13,846)	(2,991)
Surplus (Deficit) of capital expenses over expenditures		(262,559)	(225,786)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		(3,231)	(11,457)
Consumption of supplies inventory			
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures		(3,231)	(11,457)
Increase/Decrease in Net Financial Assets	(304,394)	294,189	103,912
Net Financial Assets (Debt) - Beginning of Year	696,744	1,106,465	1,002,553
Net Financial Assets (Debt) - End of Year	392,350	1,400,654	1,106,465

Town of Wilkie
Statement of Cash Flow
For the year ended December 31, 2017

Statement 4

	2017	2016
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	559,979	341,155
Amortization	300,974	280,867
Gain on disposal of tangible capital assets	(13,846)	(2,991)
	847,107	619,031
Change in assets/liabilities		
Taxes receivable - municipal	(63,198)	9,626
Other receivables	(127,605)	(43,936)
Land for resale	2,774	(25,046)
Other financial assets		
Accounts and accrued liabilities payable	(233,573)	160,887
Deposits	(451)	621
Deferred revenue	(3,933)	3,933
Accrued landfill costs		
Liability for contaminated sites		
Other liabilities		
Stock and supplies		
Prepayments and deferred charges	(3,231)	(11,457)
Other		
Cash provided by operating transactions	417,890	713,659
Capital:		
Acquisition of tangible capital assets	(583,144)	(507,244)
Proceeds from the disposal of tangible capital assets	33,457	3,582
Other capital		
Cash applied to capital transactions	(549,687)	(503,662)
Investing:		
Long-term investments		
Other investments		
Cash provided by (applied to) investing transactions		
Financing:		
Debt charges recovered		
Long-term debt issued	178,864	137,950
Long-term debt repaid	(62,434)	(59,479)
Other financing		
Cash provided by (applied to) financing transactions	116,430	78,471
Change in Cash and Temporary Investments during the year	(15,367)	288,468
Cash and Temporary Investments - Beginning of Year	1,081,859	793,391
Cash and Temporary Investments - End of Year	1,066,492	1,081,859

I. Significant accounting policies

The financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council. Significant aspects of the accounting policies are as follows:

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

- a) **Reporting entity:** The financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

All inter-organizational transactions and balances have been eliminated.

- b) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hall and conservation and development authorities are collected and remitted in accordance with relevant legislation.

- c) **Government transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:

- a) the transfers are authorized;
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- d) **Deferred revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net financial assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated reserves:** Reserves are established at the discretion of council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Property tax revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities Self-Insurance Fund are accounted for on the equity basis.

1. Significant accounting policies - continued

- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible capital assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful life</u>
<i>General assets</i>	
Land	Indefinite
Land improvements	15 Yrs
Buildings	40 Yrs
Vehicles and equipment	
Vehicles	10 Yrs
Machinery and equipment	10 to 20 Yrs
Office and information technology	5 to 10 Yrs
<i>Infrastructure assets</i>	
Infrastructure assets	
Water and sewer	15 to 75 Yrs
Road network assets	15 to 40 Yrs

Government contributions: Government contributions for the acquisition of tangible capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of art: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of interest: The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their lease term. Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- m) **Employee benefit plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- n) **Liability for contaminated sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) The municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

Town of Wilkie
Notes to the Financial Statements
For the year ended December 31, 2017

1. Significant accounting policies - continued

- o) **Measurement uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies is based on estimates of volume and quality.
 The 'Opening Asset Costs' of tangible capital assets have been estimated where actual costs were not available.
 Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

- p) **Basis of segmentation/segment report:** The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives by function. Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General government: provides for the administration of the municipality.

Protective services: comprised of expenses for police and fire protection.

Transportation services: responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and public health: the environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and development: provides for neighbourhood development and sustainability.

Recreation and culture: provides for community services through the provision of recreation and leisure services.

Utility services: provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

2. Cash and temporary investments

	2017	2016
Cash	1,066,492	837,558
Temporary investments		
Restricted cash		244,301
Total cash and temporary investments	1,066,492	1,081,859

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. Taxes receivable - municipal

	2017	2016
Municipal - Current	119,837	67,195
- Arrears	62,258	51,702
	182,095	118,897
- Less allowance for uncollectibles	(23,454)	(23,454)
Total municipal taxes receivable	158,641	95,443
School - Current	17,189	9,634
- Arrears	5,501	4,450
Total school taxes receivable	22,690	14,084
Other		
Total taxes and grants in lieu receivable	181,331	109,527
Deduct taxes receivable to be collected on behalf of other organizations	(22,690)	(14,084)
Total taxes receivable - municipal	158,641	95,443

Town of Wilkie
Notes to the Financial Statements
For the year ended December 31, 2017

4. Other accounts receivable

	2017	2016
Federal government	169,764	62,234
Provincial government	9,462	10,882
Local government		
Utility	139,369	133,326
Trade	40,910	111,178
Other	90,237	4,142
Total other accounts receivable	449,742	321,762
Less: allowance for uncollectibles	(1,961)	(1,586)
Net other accounts receivable	447,781	320,176

5. Land for resale

	2017	2016
Tax title property	188,968	192,257
Allowance for market value adjustment	(129,395)	(129,910)
Net tax title property	59,573	62,347
Other land		
Allowance for market value adjustment		
Net other land		
Total land for resale	59,573	62,347

6. Bank indebtedness

Credit arrangements

At December 31, 2017 the municipality had an authorized line of credit totaling \$120,000, none of which was drawn. The municipality also has a visa credit card available with an authorized limit of \$10,000.

7. Long-term debt

- a) The debt limit of the municipality is \$1,535,286. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).
- b) 4.2% fixed rate loan, repayable in equal blended monthly payments of \$3,701 including interest, maturing May 2022, secured by Saskatchewan municipal borrowing by-law.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Principal
2017				
2018	37,724	6,789	44,513	
2019	39,238	5,178	44,416	
2020	40,918	3,498	44,416	
2021	42,670	1,746	44,416	
Thereafter	18,314	193	18,507	
Balance	178,864	17,404	196,268	

- c) 4.89% fixed rate loan, repayable in equal blended monthly payments of \$4,128 including interest, maturing May 2019, secured by Saskatchewan municipal borrowing by-law.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Principal
2017				45,031
2018	47,293	2,249	49,542	47,283
2019	20,192	246	20,438	20,192
2020				
2021				
Thereafter				
Balance	67,485	2,495	69,980	112,506

8. Lease Obligations

Future minimum lease payments under the operating leases are as follows:

Year	Payment Amount
2018	13,955
2019	13,955
2020	8,140
2021	
2022	
Thereafter	
Total future minimum lease payments	36,050

9. Pension plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2017 was \$38,845. The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

10. Comparative figures

Prior year comparative figures may have been restated to conform to the current year's presentation.

11. Budget figures

Budget figures are reported for information purposes only and are not included in the scope of the external audit.

Town of Wilkie

Schedule of Taxes and Other Unconditional Revenue

For the year ended December 31, 2017

Schedule 1

	2017 Budget	2017	2016
TAXES			
General municipal tax levy	920,309	921,409	882,037
Abatements and adjustments	(14,500)	(12,578)	(6,418)
Discount on current year taxes	(5,800)	(5,574)	(5,890)
Net Municipal Taxes	900,009	903,257	869,729
Potash tax share			
Trailer license fees			
Penalties on tax arrears	25,500	27,031	25,230
Special tax levy			
Other	194,700	194,700	
Total Taxes	1,120,209	1,124,988	894,959
UNCONDITIONAL GRANTS			
Revenue Sharing	264,348	266,188	300,540
Organized Hamlet			
Total Unconditional Grants	264,348	266,188	300,540
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	4,807	5,407	4,298
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge	72,000	78,659	72,161
Sask Energy Surcharge	14,619	14,620	34,895
Other			
Total Grants in Lieu of Taxes	91,426	98,686	111,354
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,475,983	1,489,862	1,306,853

Town of Wilkie
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2 - 1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	20,969	22,359	24,524
- Other	3,740	4,043	
Total Fees and Charges	24,709	26,402	24,524
- Tangible capital asset sales - gain (loss)			
- Land sales - gain		398	
- Investment income and commissions	3,111	4,033	6,919
- Other	1,952	1,823	12,993
Total Other Segmented Revenue	29,772	32,656	44,436
Conditional Grants			
- Student Employment			
- Other			
Total Conditional Grants			
Total Operating	29,772	32,656	44,436
Capital			
Conditional Grants			
- Federal Gas Tax	77,540	79,101	38,770
- Provincial Disaster Assistance			
- Other (Canada 150)	3,000	3,000	
Total Capital	80,540	82,101	38,770
Total General Government Services	110,312	114,757	83,206

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other	6,000	6,692	10,377
Total Fees and Charges	6,000	6,692	10,377
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	6,000	6,692	10,377
Conditional Grants			
- Student Employment			
- Local government			
- Other			
Total Conditional Grants			
Total Operating	6,000	6,692	10,377

Capital

Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other			
Total Capital			
Total Protective Services	6,000	6,692	10,377

Town of Wilkie
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2 - 2

	2017 Budget	2017	2016
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	6,500	6,807	4,618
- Sales of supplies	320	1,093	14
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other			
Total Fees and Charges	6,820	7,900	4,632
- Tangible capital asset sales - gain (loss)		13,846	2,991
- Other			
Total Other Segmented Revenue	6,820	21,746	7,623
Conditional Grants			
- MREP (CTP)			
- Student Employment			
- Other			
Total Conditional Grants			
Total Operating	6,820	21,746	7,623
Capital			
Conditional Grants			
- Federal Gas Tax			
- MREP (Heavy Haul, CTP, Municipal Bridges)	6,383	6,383	6,383
- Provincial Disaster Assistance			
- Other			
Total Capital	6,383	6,383	6,383
Total Transportation Services	13,203	28,129	14,006

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	106,250	99,093	102,882
- Landfill/hay agreements	10,000	13,745	
- Other (Cemetery fees and Handivan insurance)	7,657	6,357	6,950
Total Fees and Charges	123,907	119,195	109,832
- Tangible capital asset sales - gain (loss)			
- Other - SARCAN lease	6,300	6,300	6,300
Total Other Segmented Revenue	130,207	125,495	116,132
Conditional Grants			
- Student Employment			
- TAPD			
- Local government	2,550	2,550	2,550
- Other - MMSW	6,600	6,576	6,601
Total Conditional Grants	9,150	9,126	9,151
Total Operating	139,357	134,621	125,283

Capital

Conditional Grants			
- Federal Gas Tax			
- TAPD	20,448	20,448	76,999
- Provincial Disaster Assistance			3,100
- Other (2016 - Canada 150 - 2015 MRTF)	31,513	31,513	22
Total Capital	51,961	51,961	80,121
Total Environmental and Public Health Services	191,318	186,582	205,404

Town of Wilkie
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2 - 3

	2017 Budget	2017	2016
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges			
- Other	1,050	305	621
Total Fees and Charges	1,050	305	621
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	1,050	305	621
Conditional Grants			
- Student Employment			
- Other	2,000	3,025	364
Total Conditional Grants	2,000	3,025	364
Total Operating	3,050	3,330	985
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other			
Total Capital			
Total Planning and Development Services	3,050	3,330	985

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Arena ads)	96,675	115,712	59,014
- Other (Arena ads)	4,750	5,450	4,874
Total Fees and Charges	101,425	121,162	63,888
- Tangible capital asset sales - gain (loss)			
- Other (Saskcan)	110,301	113,972	101,007
Total Other Segmented Revenue	211,726	235,134	164,895
Conditional Grants			
- Student Employment	5,790	5,790	7,166
- Local government		28,000	20,000
- Donations	20,000	20,000	43,211
- Other	3,000		3,500
Total Conditional Grants	28,790	53,790	73,877
Total Operating	240,516	288,924	238,772
Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other - Sask Lotteries	16,153	15,937	16,153
Total Capital	16,153	15,937	16,153
Total Recreation and Cultural Services	256,669	304,861	254,925

Town of Wilkie
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2 - 4

	2017 Budget	2017	2016
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	311,650	313,647	314,429
- Sewer	68,000	68,559	68,894
- Other			
Total Fees and Charges	379,650	382,206	383,323
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	379,650	382,206	383,323
Conditional Grants			
- Student Employment			
- Other			
Total Conditional Grants			
Total Operating	379,650	382,206	383,323
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund	2,287,331	154,230	
- Provincial Disaster Assistance			
- Other			
Total Capital	2,287,331	154,230	
Total Utility Services	2,666,981	536,436	383,323
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	3,247,533	1,180,787	952,226

SUMMARY

Total Other Segmented Revenue	765,225	804,234	727,407
Total Conditional Grants	39,940	65,941	83,392
Total Capital Grants and Contributions	2,442,368	310,612	141,427
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	3,247,533	1,180,787	952,226

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	26,500	25,492	25,175
Wages and benefits	160,335	155,907	161,093
Professional/Contractual services	76,173	79,496	66,421
Utilities	6,300	6,407	5,821
Maintenance, materials and supplies	8,300	8,308	11,467
Grants and contributions - operating	8,746	36,746	7,750
- capital			
Amortization		2,730	2,730
Interest			
Allowance for uncollectibles			
Other	11,312	13,414	12,962
Total Government Services	297,666	328,500	293,419

PROTECTIVE SERVICES**Police protection**

Wages and benefits	112,617	102,059	104,138
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Other			

Fire protection

Wages and benefits	13,300	13,692	12,132
Professional/Contractual services	18,327	14,495	8,296
Utilities	3,423	3,604	3,084
Maintenance, materials and supplies	11,670	9,720	6,634
Grants and contributions - operating			
- capital			
Amortization		15,433	11,853
Interest			
Other			
Total Protective Services	159,337	159,003	146,137

TRANSPORTATION SERVICES

Wages and benefits	163,856	176,906	199,042
Professional/Contractual services	62,059	54,173	43,091
Utilities	39,715	40,791	35,277
Maintenance, materials and supplies	49,950	48,251	50,547
Gravel	35,000	17,714	18,694
Grants and contributions - operating			
- capital			
Amortization		69,098	66,692
Interest	4,720	4,716	4,978
Other	62,435		
Total Transportation Services	417,735	411,649	418,321

	2017 Budget	2017	2016
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	40,875	44,556	40,718
Professional/Contractual services	168,027	156,724	200,025
Utilities	3,800	4,041	3,491
Maintenance, materials and supplies	8,750	10,897	13,115
Grants and contributions - operating			
o Waste disposal			
o Public Health	20,448	20,448	21,999
- capital			
o Waste disposal			
o Public Health			
Amortization		22,453	7,741
Interest			
Other			
Total Environmental and Public Health Services	241,900	259,119	287,089
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits			
Professional/Contractual services	24,797	13,530	3,896
Grants and contributions - operating			
- capital	7,000	3,423	8,263
Amortization		4,582	4,582
Interest			
Other	7,375	8,465	2,373
Total Planning and Development Services	39,172	30,000	19,114
RECREATION AND CULTURAL SERVICES			
Wages and benefits	237,125	262,160	202,257
Professional/Contractual services	69,819	76,254	65,894
Utilities	110,850	108,573	50,568
Maintenance, materials and supplies	68,407	60,869	64,141
Grants and contributions - operating	12,931	13,285	13,116
- capital			
Amortization		43,250	44,307
Interest	5,437	4,774	
Allowance for uncollectibles			
Other	21,232		
Total Recreation and Cultural Services	525,801	569,165	440,283

Town of Wilkie

Total Expenses by Function

For the year ended December 31, 2017

Schedule 3 - 3

	2017 Budget	2017	2016
UTILITY SERVICES			
Wages and benefits	84,250	86,433	78,282
Professional/Contractual services	85,195	59,011	44,161
Utilities	20,000	22,290	19,132
Maintenance, materials and supplies	63,260	42,072	29,024
Grants and contributions - operating			
- capital	3,074,329		
Amortization		143,428	142,962
Interest	4,824		
Allowance for uncollectibles			
Other	14,441		
Total Utility Services	3,346,299	353,234	313,561
 TOTAL EXPENSES BY FUNCTION	 5,027,910	 2,110,670	 1,917,924

Town of Wilkie
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2017

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	26,402	6,692	7,900	119,195	305	121,162	382,206	663,862
Tangible Capital Asset Sales - Gain	398		13,846					13,846
Land Sales - Gain	4,033							398
Investment Income and Commissions	1,823			6,300		113,972		4,033
Other Revenues				9,126	3,025	53,790		122,095
Grants - Conditional	82,101		6,383	51,961		15,937	154,230	65,941
- Capital								310,612
Total revenues	114,757	6,692	28,129	186,582	3,330	304,861	536,436	1,180,787
Expenses (Schedule 3)								
Wages and Benefits	181,399	115,751	176,906	44,556		262,160	86,433	867,205
Professional/Contractual Services	79,496	14,495	54,173	156,724	13,530	76,254	59,011	453,683
Utilities	6,407	3,604	40,791	4,041		108,573	22,290	185,706
Maintenance Materials and Supplies	8,308	9,720	65,965	10,897		60,869	42,072	197,831
Grants and Contributions	36,746			20,448	3,423	13,285		73,902
Amortization	2,730	15,433	69,098	22,453	4,582	43,250	143,428	300,974
Interest			4,716			4,774		9,490
Allowance for Uncollectibles								
Other	13,414				8,465			21,879
Total expenses	328,500	159,003	411,649	259,119	30,000	569,165	353,234	2,110,670
Surplus (Deficit) by Function	(213,743)	(152,311)	(383,520)	(72,537)	(26,670)	(264,304)	183,202	(929,883)
Taxes and other unconditional revenue (Schedule 1)								1,489,862
Net Surplus (Deficit)								559,979

Town of Wilkie
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2016

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	24,524	10,377	4,632	109,832	621	63,888	383,323	597,197
Tangible Capital Asset Sales - Gain			2,991					2,991
Land Sales - Gain	6,919			6,300		101,007		6,919
Investment Income and Commissions	12,993			9,151	364	73,877		120,300
Other Revenues				80,121		16,153		83,392
Grants - Conditional - Capital	38,770		6,383					141,427
Total revenues	83,206	10,377	14,006	205,404	985	254,925	383,323	952,226
Expenses (Schedule 3)								
Wages and Benefits	186,268	116,270	199,042	40,718		202,257	78,282	822,837
Professional/ Contractual Services	66,421	8,296	43,091	200,025	3,896	65,894	44,161	431,784
Utilities	5,821	3,084	35,277	3,491		50,568	19,132	117,373
Maintenance Materials and Supplies	11,467	6,634	69,241	13,115		64,141	29,024	193,622
Grants and Contributions	7,750			21,999	8,263	13,116		51,128
Amortization	2,730	11,853	66,692	7,741	4,582	44,307	142,962	280,867
Interest			4,978					4,978
Allowance for Uncollectibles								
Other	12,962				2,373			15,335
Total expenses	293,419	146,137	418,321	287,089	19,114	440,283	313,561	1,917,924
Surplus (Deficit) by Function	(210,213)	(135,760)	(404,315)	(81,685)	(18,129)	(185,358)	69,762	(965,698)

Taxes and other unconditional revenue (Schedule 1)

1,306,853

Net Surplus (Deficit)

341,155

Town of Wilkie
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2017

2017

2016

	General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment			
Assets								
Asset cost								
Opening Asset costs	7,023	98,499	2,114,573	450,918	3,113,104	8,790,813	63,823	14,638,753
Additions during the year			416,600		24,702		558,442	583,144
Disposals and write-downs during the year				(78,559)	(105,399)		(416,600)	(183,958)
Transfers								
Closing Asset Costs	7,023	98,499	2,531,173	372,359	3,032,407	8,790,813	205,665	14,638,753
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs		89,391	989,141	168,567	1,762,007	4,303,461		7,034,062
Add: Amortization taken		2,026	57,015	42,414	111,153	88,366		280,867
Less: Accumulated amortization on disposals				(78,559)	(85,788)			(2,362)
Closing Accumulated Amortization Costs		91,417	1,046,156	132,422	1,787,372	4,391,827		7,449,194
Net Book Value	7,023	7,082	1,485,017	239,937	1,245,035	4,398,986	205,665	7,588,745

1. Total contributed/donated assets received in 2017:

Nil

2. List of assets recognized at nominal value in 2017 are:

- Infrastructure Assets

- Vehicles

- Machinery and Equipment

Nil

Nil

Nil

3. Amount of interest capitalized in 2017

Nil

Town of Wilkie
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2017

	2017						2016	
	General Government	Protective Services	Transportation and Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Water and Sewer	Total
Assets								
Asset cost								
Opening Asset costs	109,186	373,182	4,476,256	237,562	45,825	1,753,742	7,643,000	14,134,462
Additions during the year			24,702			352,777	205,665	507,244
Disposals and write-downs during the year			(115,482)	(68,476)				(2,953)
Closing Asset Costs	109,186	373,182	4,385,476	169,086	45,825	2,106,519	7,848,665	14,638,753
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	40,781	213,036	3,454,073	156,802	13,746	919,758	2,514,371	7,034,062
Add: Amortization taken	2,730	15,433	69,098	22,453	4,582	43,250	143,428	280,867
Less: Accumulated amortization on disposals			(95,871)	(68,476)				(2,362)
Closing Accumulated Amortization Costs	43,511	228,469	3,427,300	110,779	18,328	963,008	2,657,799	7,312,567
Net Book Value	65,675	144,713	958,176	58,307	27,497	1,143,511	5,190,866	7,326,186

Town of Wilkie
 Schedule of Accumulated Surplus
 For the year ended December 31, 2017

Schedule 8

	2016	Changes	2017
UNAPPROPRIATED SURPLUS	(223,699)	234,435	10,736
APPROPRIATED RESERVES			
Machinery and Equipment	87,154	11,851	99,005
Public Reserve	3,381		3,381
Capital Trust	52,352		52,352
Insurance	244,301	(244,301)	
Utility	485,198	248,140	733,338
Other	651,494	163,725	815,219
Total Appropriated	1,523,880	179,415	1,703,295
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	7,326,186	262,559	7,588,745
Less: Related debt	(129,919)	(116,430)	(246,349)
Net Investment in Tangible Capital Assets	7,196,267	146,129	7,342,396
Total Accumulated Surplus	8,496,448	559,979	9,056,427

Town of Wilkie
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2017

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial and Industrial	Potash Mine(s)	
Taxable Assessment	983,180	54,196,800			9,866,300		65,046,280
Regional Park Assessment							
Total Assessment							65,046,280
Mill Rate Factor(s)	0.5000	0.3800			1.0000		
Total Base/Minimum Tax (generated for each property class)		401,300			55,120		456,420
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	7,374	710,222			203,813		921,409

	MILLS
Average Municipal*	14.1547
Average School*	4.4055
Potash Mill Rate	
Uniform Municipal Mill Rate	15.0000

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

Town of Wilkie
Schedule of Council Remuneration
For the year ended December 31, 2017

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	David Ziegler	3,700	176	3,876
Councillor	Carol Delainey	1,740		1,740
Councillor	Kathy Heilman	2,493	193	2,686
Councillor	Mary Ellen Herzog	1,807		1,807
Councillor	Clarke Jackson	2,430	55	2,485
Councillor	Alex Majewski	3,327	445	3,772
Councillor	Jason Nissen	1,040		1,040
Total		16,537	869	17,406