

**CITY OF WEYBURN**  
**Financial Statements**  
**Year Ended December 31, 2019**

**CITY OF WEYBURN**  
**Index to Financial Statements**  
**Year Ended December 31, 2019**

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## Management's Responsibility

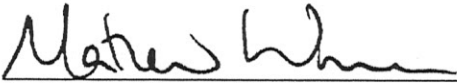
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The City's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management are required.

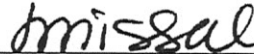
In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

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

Grant Thornton LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated 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 management to discuss their audit findings.



Mr. Mathew Warren, City Manager



Ms. Laura Missal, CPA, CA, Director of Finance

Weyburn, SK

Date: Aug. 17, 2020

# Independent Auditor's report

To the Council of the City of Weyburn :

## *Qualified Opinion*

We have audited the financial statements of the City of Weyburn (the City), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## *Basis for Qualified Opinion*

The City offers an employee benefit that provides accumulating, non-vesting sick leave. The City has not recorded an estimate of this accrued benefit obligation which constitutes a departure from Canadian public sector accounting standards, which require the accrued sick leave benefit obligation to be accrued as the employee renders the service that give rise to the sick leave benefit. The impact of this departure from Canadian public sector accounting standards has not been determined and therefore, we were not able to determine whether any adjustments might be necessary to the deficit of revenues over expenses and cash flows for the year ended December 31, 2019, accrued sick leave liabilities as at December 31, 2019 and net financial assets as at January 1 and December 31, 2019.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

## *Other Matters*

### *Supplemental Information*

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. Schedules 1, 2, 3, 7, 9 and 10 are presented for purposes of additional information and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

### *Predecessor Auditor*

The financial statements of the City of Weyburn for the year ended December 31, 2018, were audited by Cogent Chartered Professional Accountants LLP who expressed an unmodified opinion on those statements on July 30, 2019. The partners and staff of Cogent Chartered Professional Accountants LLP joined Grant Thornton LLP subsequent to that on November 1, 2019.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

(continues)

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Weyburn, Canada  
August 17, 2020



Chartered Professional Accountants

**CITY OF WEYBURN**  
**Statement of Financial Position**  
**As at December 31, 2019**

**Statement 1**

	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents <i>(Note 3)</i>	\$ 3,181,982	\$ 9,850,565
Taxes Receivable - Municipal <i>(Note 4)</i>	1,050,279	796,701
Other Accounts Receivable <i>(Note 5)</i>	3,856,681	6,028,523
Land for Resale <i>(Note 6)</i>	-	1,815,214
Investments <i>(Note 7)</i>	17,869,610	27,855,887
<b>Total financial assets</b>	<b>25,958,552</b>	46,346,890
<b>LIABILITIES</b>		
Accounts Payable	2,908,154	2,452,962
Accrued Liabilities Payable	714,750	683,477
Overpaid Taxes	40,763	55,106
Deposits	88,171	85,838
Pension Plan Liability <i>(Note 11)</i>	-	417,000
Deferred revenue - other <i>(Note 12)</i>	52,056	152,792
Accrued Landfill Costs <i>(Note 14)</i>	529,548	506,817
Other Liabilities	12,968	24,160
<b>Total liabilities</b>	<b>4,346,410</b>	4,378,152
<b>NET FINANCIAL ASSETS</b>	<b>21,612,142</b>	41,968,738
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	94,095,478	77,454,502
Prepayments and Deferred Charges	303,875	507,137
Stock and Supplies	262,893	215,570
Patronage Equity	788	1,088
<b>Total Non-Financial Assets</b>	<b>94,663,034</b>	78,178,297
<b>ACCUMULATED SURPLUS (Schedule 8)</b>	<b>\$116,275,177</b>	\$120,147,035
Commitments <i>(Note 9)</i>		
Subsequent Events <i>(Note 21)</i>		

CITY OF WEYBURN  
Statement of Operations and Accumulated Surplus  
Year Ended December 31, 2019

Statement 2

	Budget 2019	Total 2019	Total 2018
<b>REVENUES OTHER THAN PROVINCIAL/FEDERAL CAPITAL GRANTS AND CONTRIBUTIONS</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 12,768,144	\$ 12,725,036	\$ 12,468,134
Fees and Charges (Schedule 4, 5)	6,254,116	6,086,506	6,103,805
Conditional Grants (Schedule 4, 5)	1,200,319	1,171,722	1,297,249
Tangible Capital Assets - Sales Gain (Loss) (Schedule 4, 5)	-	(28,893)	46,879
Land Sales - Gain (Schedule 4, 5)	-	9,500	262,129
Investment Income and Commissions (Schedule 4, 5)	684,100	797,592	997,175
Other Revenues (Schedule 4, 5)	26,840	169,642	296,026
<b>Total Revenues</b>	<b>20,933,519</b>	<b>20,931,105</b>	<b>21,471,397</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	10,624,995	11,130,198	5,447,692
Protective Services (Schedule 3)	4,534,200	4,887,362	4,587,252
Transportation Services (Schedule 3)	3,631,405	4,633,316	4,176,049
Environmental and Public Health Services (Schedule 3)	791,510	695,301	724,629
Planning and Development Services (Schedule 3)	474,550	480,811	376,239
Recreation and Cultural Services (Schedule 3)	3,704,818	4,283,703	3,989,398
Utility Services (Schedule 3)	2,909,661	3,530,109	4,647,737
Restructurings (Schedule 3)	-	-	-
<b>Total Expenses</b>	<b>26,671,139</b>	<b>29,640,800</b>	<b>23,948,996</b>
<b>Deficit of Revenues over Expenses before Provincial/Federal Capital Grants and Contributions</b>	<b>(5,737,620)</b>	<b>(8,709,695)</b>	<b>(2,477,599)</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	3,593,918	4,837,837	8,356,652
<b>(Deficit) Surplus of Revenues over Expenses</b>	<b>(2,143,702)</b>	<b>(3,871,858)</b>	<b>5,879,053</b>
Accumulated surplus - beginning of year	120,147,035	120,147,035	114,267,982
<b>Accumulated surplus - end of year</b>	<b>\$ 118,003,333</b>	<b>\$ 116,275,177</b>	<b>\$ 120,147,035</b>

CITY OF WEYBURN

Statement of Change in Net Financial Assets

Year Ended December 31, 2019

Statement 3

	Budget 2019	2019	2018
<b>Surplus (Deficit)</b>	<b>\$ (2,143,702)</b>	<b>\$ (3,871,858)</b>	<b>\$ 5,879,053</b>
(Acquisition) of tangible capital assets	-	(19,475,728)	(13,866,933)
Amortization of tangible capital assets	-	2,791,860	2,811,303
Proceeds on disposal of tangible capital assets	-	14,298	137,700
Loss (gain) on the disposal of tangible capital assets	-	28,893	(46,879)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>-</b>	<b>(16,640,677)</b>	<b>(10,964,809)</b>
(Acquisition) of supplies inventories	-	(262,893)	(215,570)
(Acquisition) of prepaid expense	-	(303,875)	(507,137)
Consumption of supplies inventory	-	215,570	29,202
Use of prepaid expense	-	507,137	344,810
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>155,939</b>	<b>(348,695)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(2,143,702)</b>	<b>(20,356,596)</b>	<b>(5,434,451)</b>
<b>Net Financial Assets (Debt) - Beginning of Year</b>	<b>41,968,738</b>	<b>41,968,738</b>	<b>47,403,189</b>
<b>Net Financial Assets (Debt) - End of Year</b>	<b>\$ 39,825,036</b>	<b>\$ 21,612,142</b>	<b>\$ 41,968,738</b>



**CITY OF WEYBURN**  
**Statement of Cash Flows**  
**Year Ended December 31, 2019**

**Statement 4**

	2019	2018
<b>Cash provided by (used for) the following activities</b>		
<b>Operating activities</b>		
Annual Surplus (deficit)	\$ (3,871,858)	\$ 5,879,053
Items not affecting cash:		
Amortization of property, plant and equipment	2,791,860	2,811,303
Loss (gain) on disposal of tangible capital assets	28,893	(46,879)
	<u>(1,051,105)</u>	<u>8,643,477</u>
Changes in assets/liabilities:		
Taxes Receivable - Municipal	(253,578)	108,777
Other Accounts Receivable	2,171,842	(1,562,600)
Land for Resale	1,815,214	16,628
Pension Plan Asset	-	1,815,000
Accounts Payable	455,192	286,880
Accrued Liabilities Payable	31,273	9,863
Pension Plan Liability	(417,000)	417,000
Overpaid Taxes	(14,343)	6,325
Deposits	2,333	16,013
Deferred Revenue	(100,736)	(265,377)
Prepayments and Deferred Charges	203,262	(162,327)
Accrued Landfill Costs	22,731	28,152
Other Liabilities	(11,192)	(131,728)
Stock and Supplies	(47,323)	(186,368)
	<u>3,857,675</u>	<u>396,238</u>
Cash provided by operating transactions	<u>2,806,570</u>	<u>9,039,715</u>
<b>Capital:</b>		
Purchase of tangible capital assets	(19,475,729)	(13,866,933)
Proceeds on disposal of tangible capital assets	14,299	137,700
Cash applied to capital transactions	<u>(19,461,430)</u>	<u>(13,729,233)</u>
<b>Investing:</b>		
Investments	<u>9,986,277</u>	<u>2,418,515</u>
Cash provided by investing transactions	<u>9,986,277</u>	<u>2,418,515</u>
<b>Change in Cash and Temporary Investments during the year</b>	<b>(6,668,583)</b>	<b>(2,271,003)</b>
Cash and Temporary Investments - beginning of year	<u>9,850,565</u>	<u>12,121,568</u>
<b>Cash and Temporary Investments - end of year (Note 3)</b>	<b>\$ 3,181,982</b>	<b>\$ 9,850,565</b>

1. **Significant accounting policies**

The City of Weyburn ("the City") is a municipality in the Province of Saskatchewan and operates under provisions of the Municipal Government Act. The financial statements of the City have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

(a) **Basis of Accounting:**

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.

(b) **Fund Accounting:**

The City's financial transactions are segmented into various self balancing funds. Transfers between funds are recorded as adjustments to appropriate surplus accounts. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

(a) **Reporting Entity:**

The financial statements consolidate the assets, liabilities and flow of resources of the City. There are no other organizations that are owned or controlled by the City and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Interdepartmental transactions and balances have been eliminated.

(c) **Revenue Recognition:**

**Government transfers**

The City recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the City recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

**Externally restricted revenue**

The City recognizes externally restricted inflows as revenue in the period the resources are used for the purposes specified in accordance with an agreement. Until this time, the City records externally restricted inflows in deferred revenue.

**Tax revenue**

The City recognizes taxes as assets and revenue when they meet the definition of an asset; are authorized by a legislature, Council, or legislative convention; and the taxable event has occurred. Taxes related to unreported taxable events or unidentified economic events that would be taxable events if disclosed or known to the government are recognized when such events are known, the related taxes are quantifiable, and amounts are collectible. Tax revenue is initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with tax legislation. The related tax receivable is initially recognized at its realizable value at the date of acquisition. At each financial statement date, the City evaluates the tax receivable for collectability and records a valuation allowance to reflect the tax receivable at its net recoverable amount, if necessary.

**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

**Local improvement charges**

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed. Any uncollected balance at the end of the year is recorded as a receivable and is applied on the annual tax roll.

(d) **Expenditure Recognition:**

Expenditures are recognized in the period the goods and services are acquired and a liability is incurred. They also include grants and contributions made when no direct goods or services were acquired. Expenditures include amounts for interest on debt outstanding but do not include any amounts for principal repayment.

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# CITY OF WEYBURN

## Notes to Financial Statements

Year Ended December 31, 2019

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1. **Significant accounting policies** *(continued)*

(e) **Collection of Funds for Other Authorities**

Collection of funds by the City for the School Boards are collected and remitted in accordance with relevant legislation. There are no amounts receivable for amounts owing from School Boards relating to overpayments.

(f) **Asset Classification:**

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets, prepayments and deferred charges, stock and supplies and patronage equity.

(g) **Net Financial Assets:**

The City's financial statements are presented so as to highlight net financial assets as the measurement of financial position. The net financial assets of the City are determined by its financial assets less its liabilities. Net financial assets are comprised of two components, non-financial assets and accumulated surplus.

(b) **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.

(h) **Investments:**

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment, and market. Investments with terms of 91 days to one year have been classified as other short-term investments and investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

(i) **Inventories:**

Inventories of materials and supplies expected to be used by the City are valued at the lower of cost or replacement cost.

Land inventory, comprised of land held for future development and resale, is valued at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing. Land is available for resale when approved for sale by the engineering department and when all municipal services have been completed.

Grain inventory, comprised of the City's crop share on leased out farmland, is recorded at its net realizable value at year end.

(j) **Landfill liability:**

The City maintains a waste disposal site. The Saskatchewan Environmental Protection Acts sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is being provided for over the estimated remaining life of the landfill site based on usage. See Note 10 following for additional information.

(k) **Trust Funds:**

Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 18.

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1. Significant accounting policies (continued)

(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 City's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	15 to 45 Years
Buildings	20 to 50 Years
Vehicles & Equipment	
Vehicles	5 to 40 Years
Machinery and Equipment	5 to 40 Years
<b>Infrastructure Assets</b>	
Water & Sewer	45 to 75 Years
Road Network Assets	10 to 65 Years

**Government contributions:** Government contributions for the acquisition of 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 includes 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 consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. 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 lease are amortized on a straight-line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(m) **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 City:
  - 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.

At each financial reporting date, the City reviews the carrying amount of the liability. Any revisions required to the amount previously recognized are accounted for in the period the revisions are made. The City continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

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1. **Significant accounting policies** *(continued)*

(n) **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 measurements of stock and supplies are based on estimates of volume and quality.
- Amortization is based on the estimated useful lives of tangible capital assets.
- The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.
- Accrued landfill liability is based on estimates of future costs, usage and capacity.
- Pension plan asset/obligation is based on actuarial estimates.

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.

(o) **Employee Future Benefits:**

The estimated future cost of providing defined benefit pension is actuarially determined using the projected benefits method prorated on service, as future salary levels affect the amount of employee future benefits. The attribution period for such cost begins the date of enrolment into the plan as per plan text regulations to the date the employee becomes fully eligible to receive the benefits. The City determines its discount rates by reference to its plan asset earnings.

The expected return on plan assets is determined by applying the assumed rate of return on plan assets to the average market related value of assets for the period. Actuarial gains and losses are amortized on a straight-line basis over the average remaining service life of the related employee group. Prior period employee service costs resulting from plan amendments are expensed in the period of the plan amendment.

(p) **Basis of segmentation/Segment report:**

The City 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 City.

**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 City.

**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.

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1. Significant accounting policies (continued)

(c) **New Accounting Standards:**

Effective January 1, 2019, the municipality adopted the following standard to comply with Canadian public sector accounting standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgment to comply with the disclosure requirements of each standard.

**PS 3430 Restructuring Transactions** provides guidance on how to account for and report restructuring transactions by transferors and recipients of assets and/or liabilities. The new standard has been adopted on a prospective basis.

**Future Accounting Standards, Effective on or after April 1, 2021:**

**PS 1201 Financial Statement Presentation**, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Effective in the period PS 3450 and PS 2601 are adopted.

**PS 2601 Foreign Currency Translation**, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

**PS 3041 Portfolio Investments**, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

**PS 3450 Financial Instruments**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives.

**PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

**Effective On or After April 1, 2022:**

**PS 3400, Revenue**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

The extent of the impact on adoption of these future standards is not known at this time.

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2. Budget Information

Budget information is presented on a basis consistent with that used for actual results. The disclosed budget information was approved by the Mayor and Council of the City of Weyburn at the Council meeting held January 14, 2019. The City budgeted a \$0 operating deficit for 2019 and \$9,116,587 in their capital budget for purchases in the current year. When the 2019 Budget was passed, the Weyburn Recreation and Culture Centre (WRCC) project was not included in the capital budget because the Provincial Government had not approved the new School portion of the project and it was uncertain when this would occur. Subsequently, Council passed a resolution on January 28th, 2019 to proceed with the WRCC project at a cost of \$25,000,000 which was added to the capital budget amount shown above.

	<u>2019</u>
Budgeted deficit of revenues over expenses per financial statements (Statement 2)	\$ (2,143,702)
Interfund transfers included in City budget (not included in financial statements)	<u>2,143,702</u>
<b>Actual Operating Budgeted Deficit</b>	<u>\$ -</u>

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**CITY OF WEYBURN**

**Notes to Financial Statements**

**Year Ended December 31, 2019**

3. Cash and Cash Equivalents	2019	2018
Weyburn Credit Union - operating	\$ 2,757,499	\$ 8,680,967
Weyburn Credit Union - payroll account	409,497	3,738
Debit Card accounts	9,090	8,503
Petty Cash and floats	4,807	4,026
Weyburn Credit Union - Leisure services bank	1,089	1,475
Bank of Montreal - general account	-	1,151,856
<b>Total Cash and Temporary Investments</b>	<b>\$ 3,181,982</b>	<b>\$ 9,850,565</b>

Cash and cash equivalents includes balances with banks, term deposits, marketable securities and short-term investments with maturities of three months (90 days) or less at the time of investment.

4. Taxes Receivable - Municipal	2019	2018
<u>Municipal</u>		
- Current	\$ 790,633	\$ 678,006
- Arrears	259,646	118,695
	1,050,279	796,701
- Less Allowance for Uncollectibles	-	-
<b>Municipal Taxes Receivable</b>	<b>\$ 1,050,279</b>	<b>\$ 796,701</b>

5. Other Accounts Receivable	2019	2018
Federal Government	\$ 1,848,677	\$ 2,349,531
Provincial Government	1,496,912	3,053,445
Local Government	7,138	17,536
Utility	90,560	109,187
Trade	292,430	281,783
Other	120,964	217,041
Total Other Accounts Receivable	3,856,681	6,028,523
Less: Allowance for Uncollectibles	-	-
<b>Net Other Accounts Receivable</b>	<b>\$ 3,856,681</b>	<b>\$ 6,028,523</b>

Included in other receivables are local improvements that were paid in full by the City and will be repaid at cost plus interest at 6.25% (2018 - 6.25%) by rate payers from 2018 to 2024.

6. Land for Resale	2019	2018
Developed Property	\$ -	\$ 1,815,214
Allowance for market value adjustment	-	-
<b>Total Land for Resale</b>	<b>-</b>	<b>1,815,214</b>

**CITY OF WEYBURN**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

**7. Investments**

	2019	2018
<b>Short-term Investments</b>		
Weyburn Credit Union: GIC @ 3.00% (August - 2020)	\$ 5,414,698	\$ -
Weyburn Credit Union: GIC @ 2.85% (January - 2020)	2,054,345	-
CIBC Wood Gundy: Money market mutual fund (non-specified)	1,000,000	-
Weyburn Credit Union: GIC @ 1.90% (February - 2019)	-	5,263,349
Weyburn Credit Union: GIC @ 1.90% (February - 2019)	-	5,263,349
Weyburn Credit Union: GIC @ 2.20% (January - 2019)	-	5,105,178
Total short-term	8,469,043	15,631,876
<b>Long-term Investments</b>		
BMO Financial: GIC @ 2.10% (3 year - 2020)	5,232,897	5,125,560
RBC Dominion Securities: GIC @ 3.25% (5 year - 2023)	1,155,445	1,155,343
RBC Dominion Securities: GIC @ 2.35% (5 year - 2022)	1,004,314	1,004,314
RBC Dominion Securities: GIC @ 2.22% (4 year - 2021)	1,004,075	1,004,075
RBC Dominion Securities: GIC @ 2.09% (3 year - 2020)	1,003,836	1,003,836
RBC Dominion Securities: GIC @ 1.96% (2 year - 2019)	-	1,003,598
RBC Dominion Securities: Structured note @ 2.20 to 4.00% (7 year - 2020)	-	1,927,285
Total long-term	9,400,567	12,224,011
<b>Total Investments</b>	<b>\$ 17,869,610</b>	<b>\$ 27,855,887</b>

Guaranteed Investment Certificates (GIC's) are reported at acquisition cost plus accrued interest. Mutual fund is reported at acquisition cost. The structured note was reported at acquisition cost plus accrued interest.

**8. Accrued Sick Leave and Retirement Allowance Liability**

The City offers an employee benefit that provides accumulating, non-vesting sick leave. The City has not recorded an estimate of this accrued benefit obligation which constitutes a departure from Canadian public sector accounting standards, which require the accrued sick leave benefit obligation to be accrued as the employee renders the service that give rise to the sick leave benefit.

The City also provides a retiring allowance for eligible employees based on specific criteria. An employee does not qualify for the retiring allowance if they receive any form of bridge benefit or termination pay.

**9. Commitments**

On December 12, 2016, Council committed to providing Weyburn Minor Football with a \$60,000 interest free loan, repayable over seven years. The loan was advanced on May 30, 2017 and three payments have been received to the end of the 2019 fiscal year leaving the balance receivable at \$34,282 (2018 - \$51,425).

**10. Long-term Debt**

The debt limit of the municipality is \$16,300,000 (2018 - \$16,300,000). None of this debt limit was utilized in the 2019 or 2018 fiscal years.



11. Pension Plan

Until December 31, 2018, the City had sponsored a contributory defined benefit pension plan (the plan) for substantially all of its employees. The plan provided pensions based on length of service and final average earnings of the member while in the plan. At December 31, 2018 there were 105 active employees and the plan provided for 51 retirees. There were also 9 former employees who were entitled to pension benefits.

In 2017, the City decided to transfer the plan to the Municipal Employees Pension Plan (MEPP), a multi-employer defined benefit plan. The decision was made due to the combination of slowed asset growth and faster liability growth in the City's defined benefit plan which increased contribution requirements to the plan for the City. The City determined that the plan was not financially sustainable in the future for either the plan members or the City.

Effective January 1, 2019, all members of the plan were transferred into the MEPP; as a result, employees earned no further accruals for service under the plan. The City made three further contributions totaling \$8,829,000 to fully fund the plan during February to April 2019 in order to settle and terminate the plan. Lump sum payments of \$607,201 were made to certain active and deferred members in March, April and May of 2019 for additional entitlements for members whose accrued benefits for service up to and including December 31, 2018 were greater under the plan than for the same service credited under MEPP. The remaining assets in the plan were transferred into the MEPP in February and April 2019. On May 9, 2019, the plan was fully settled and wound up. The loss on settlement of the plan was \$8,412,000.

The pension liability at December 31, 2019 and 2018 includes the following components:

	2019	2018
Accrued benefit obligation	\$ -	\$ (31,485,000)
Fair value of plan assets	-	22,991,000
Funded status - plan deficit	-	(8,494,000)
Unamortized actuarial losses	-	8,077,000
Accrued benefit liability	-	(417,000)
Valuation allowance	-	-
Accrued benefit liability, net of valuation allowance	\$ -	\$ (417,000)

Actuarial valuations for accounting purposes were performed triennially using the projected benefit method prorated on services. For the 2018 year end, the actuarial report prepared at December 31, 2015 by AON Consulting was extrapolated to measure the accrued benefit obligation as at December 31, 2018. An actuarial valuation was also completed in February 2019 as at January 1, 2019 in order to facilitate the transfer of the plan assets and liabilities to MEPP and then the subsequent termination of the plan.

The 2015 actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflected the City's best estimates. In 2018 the expected inflation rate was 2.25%. The discount rate used to determine the accrued benefit obligation was 5.65% and the rate of compensation increase was 2.75%. Pension fund assets were valued at market values.

The following table presents information about the change in accrued benefit obligation the market value of plan assets of the plan at December 31, 2019 and 2018:

	2019	2018
<u>Change in benefit obligation</u>		
Benefit obligation, beginning of year	\$ 31,485,000	\$ 28,442,000
Service costs	-	1,391,000
Interest cost	293,000	1,607,000
Benefits paid	-	(1,373,000)
Actuarial gain/loss	46,000	1,418,000
Transfer to MEPP	(31,824,000)	-
Benefit obligation, end of year	\$ -	\$ 31,485,000

(continues)

CITY OF WEYBURN

Notes to Financial Statements

Year Ended December 31, 2019

11. Pension Plan (continued)

Change in fair value of plan assets		
Fair value of plan assets, beginning of year	\$ 22,991,000	\$ 23,114,000
Return on plan assets	4,000	(374,000)
Employer contributions	8,829,000	1,216,000
Employee contributions	-	718,000
Benefits paid	-	(1,373,000)
Unamortized net actuarial gain (loss)	-	(310,000)
Transfer to MEPP	(31,824,000)	-
Fair value of plan assets, end of year	\$ -	\$ 22,991,000

In 2018 the expected rate of return on plan assets was 5.65%. The actual return on plan assets was 5.65%.

The total expenses related to pensions include the following components:

Current period benefit cost	\$ -	\$ 1,391,000
Amortization of actuarial losses	-	794,000
Employee contributions	-	(718,000)
Loss on pension plan settlement	8,123,000	-
Pension expense	8,123,000	1,467,000
Interest cost on the accrued benefit obligation	293,000	1,607,000
Return on plan assets	(4,000)	374,000
Pension interest expense	289,000	1,981,000
Total expenses related to pension	\$ 8,412,000	\$ 3,448,000

The pension expense, including interest, is included in the statement of operations as part of the the general government function.

Effective January 1, 2019, the City became an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan administered by the Public Employees Benefits Agency (PEBA). MEPP provides retirement benefits to the employees of urban and rural municipalities, school divisions, regional colleges, regional public libraries and other local authorities within the Province of Saskatchewan. PEBA, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The benefits accrued to the City's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate. The City's pension expense in 2019 was \$723,550. The City and employees each contribute 50% of the required contribution with the current year premiums set at 9% for both the City and the employee. Pension costs are recorded in the accounts as contributions become payable.

12. Deferred Revenue

	2019	2018
Deferred revenue - property sales	\$ 39,952	\$ 131,696
Deferred revenue - other	12,104	21,096
Total Deferred Revenue	\$ 52,056	\$ 152,792

13. Liability for Contaminated Sites

The City does not currently have any liability for any contaminated sites in the community. All properties that have environmentally risky histories are still under ownership of the corporation or individual that operated, or is still operating, on the property and all property taxes and/or other liabilities to the City are current. At present, there is no risk that any of these properties will become the responsibility of the municipality.

CITY OF WEYBURN

Notes to Financial Statements

Year Ended December 31, 2019

14. Accrued Landfill Costs

	2019	2018
Environmental liabilities	\$ 529,548	\$ 506,817

Environmental liabilities consist of the estimated total future landfill closure and post closure care costs of \$3,785,000. The estimated liability of these expenditures is recognized as the landfill site's capacity is used and the reported liability represents the portion of the estimated total expenditures recognized as at December 31, 2019, based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at 4.5%, which is the City's estimated average long-term borrowing rate.

Landfill closure and post closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection, and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a one hundred year period using the best information available to management. Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The landfill has 87% (2018 - 87%) of its total estimated capacity remaining and its estimated remaining life is 90-100 years. The period for post closure care is estimated to be 50 years.

15. Trusts Administered by the City

A summary of trust fund activity by the City during the year is as follows:

	2019	2018
<b>Weyburn &amp; District Hospital Foundation - special levy</b>		
Balance - Beginning of Year	\$ 4,826,517	\$ 4,048,246
Annual levy	693,280	693,840
Interest revenue	107,476	84,431
Subtotal	5,627,273	4,826,517
Expenditures	-	-
<b>Balance - End of Year</b>	<b>\$ 5,627,273</b>	<b>\$ 4,826,517</b>

The City implemented a \$140 per dwelling unit levy in 2012 with a stated target of \$6,000,000. This levy is to be provided as support to the Weyburn Hospital Foundation as part of the Community Contribution for a new hospital in Weyburn. 4,952 units were levied in 2019.

In January 2020 Council passed a motion reducing the levy to \$40 per dwelling unit in anticipation of the target of \$6,000,000 being attained in 2020.

16. Related Parties

This note does not pertain to the City of Weyburn.

17. Contingent Assets

Contingent assets are not recorded in the financial statements.

18. Restructuring Transactions

This note does not pertain to the City of Weyburn.

19. Comparative Figures

Certain of the prior year comparative figures may have been restated to conform to the current year's presentation.

20. Subsequent Events

At its January 27, 2020, regular meeting City Council approved Bylaw 2020-3407, a borrowing bylaw in the amount of \$15,000,000. The loan is from the Municipal Financing Corporation and is for the construction of the new Weyburn Recreation and Culture Centre.

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21. Non-adjusting Subsequent Events

Overall Risk to Operations

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. It is unknown to what extent these factors will impact the City, however they could play a significant factor on the ratepayers, and other local service users, spending on and ability to pay for, services and taxation from the City, as well as future cash flows of the City.

The City has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations, as of and for the year ended December 31, 2019, have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, or their possible impact on the financial position and results of the City for future periods.

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CITY OF WEYBURN  
Notes to Financial Statements  
Year Ended December 31, 2019

22. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset and revenue in the future. Significant contractual rights of the municipality are as follows: (all leases are shown are net of GST)

	2020	2021	2022	2023	2024	Thereafter	Maturity Date	Current Year Total	Prior Year Total
<b>Type, Nature, Time &amp; Extent: (1) Fire service sharing agreements with various RM's, semi-annual payments based on assessment with a 3% increase per year</b>									
(1)	\$ 143,349	\$ 147,649	\$ -	\$ -	\$ -	\$ -	12/31/2021	\$ 290,998	\$ 430,172
<b>Total</b>	<b>\$ 143,349</b>	<b>\$ 147,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 290,998</b>	<b>\$ 430,172</b>

23. Contractual Obligations and Commitments

The municipality has entered into multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant contractual obligations and commitments of the municipality include:

Type, Nature, Time & Extent	2020	2021	2022	2023	2024	Thereafter	Maturity Date	Current Year Total	Prior Year Total
Contract for construction of new recreation and cultural centre, payments due as project progresses (1)	\$ 11,356,566	\$ 78,867	\$ -	\$ -	\$ -	\$ -	12/31/2021	\$ 11,435,433	\$ 23,655,020
Recycling contract with GFL, five year contract, monthly payments commenced in 2017	200,000	200,000	-	-	-	-	12/31/2021	400,000	600,000
<b>Total</b>	<b>\$ 11,556,566</b>	<b>\$ 278,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 11,835,433</b>	<b>\$ 24,255,020</b>

(1) The project is now expected to be substantially completed in 2020 instead of 2021.

CITY OF WEYBURN

Schedule of Taxes and Other Unconditional Revenue

Year Ended December 31, 2019

Schedule 1

	Budget 2019	2019	2018
<b>TAXES</b>			
General municipal tax levy	\$ 8,894,718	\$ 8,895,826	\$ 8,534,233
Abatements and adjustments	(161,000)	(132,101)	(164,228)
<b>Net Municipal Taxes</b>	8,733,718	8,763,725	8,370,005
Penalties on tax arrears	122,000	124,795	107,872
Special tax levy	-	-	449
<b>Total Taxes</b>	8,855,718	8,888,520	8,478,326
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	1,953,226	1,981,039	1,913,977
<b>Total Unconditional Grants</b>	1,953,226	1,981,039	1,913,977
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	4,900	1,432	5,959
Provincial			
S.P.C. Electrical	1,300,000	1,308,046	1,531,662
SaskEnergy Gas	400,000	263,510	271,357
Other	99,300	120,958	111,999
Local/Other			
Housing Authority	155,000	161,531	154,854
Other Government Transfers			
<b>Total Grants in Lieu of Taxes</b>	1,959,200	1,855,477	2,075,831
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	\$ 12,768,144	\$ 12,725,036	\$ 12,468,134

CITY OF WEYBURN

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2019

Schedule 2 - 1

	Budget 2019	2019	2018
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Rentals	\$ 149,500	\$ 144,826	\$ 133,723
- Licences and fees	82,000	77,122	75,513
Total Fees and Charges	231,500	221,948	209,236
- Tangible capital asset sales - gain (loss)	-	(14,621)	2,200
- Investment income and commissions	673,100	778,444	983,594
- Other	4,440	93,926	281,574
Total Other Segmented Revenue	909,040	1,079,697	1,476,604
Conditional Grants			
- Community contributions	8,500	2,638	789
- Provincial (Transit for the Disabled)	13,600	14,666	17,278
- Federal Grant	-	6,440	-
Total Conditional Grants	22,100	23,744	18,067
<b>Total Operating</b>	<b>931,140</b>	<b>1,103,441</b>	<b>1,494,671</b>
<b>Capital</b>			
Conditional Grants			
- Gas tax	660,000	1,308,112	656,298
<b>Total Capital</b>	<b>660,000</b>	<b>1,308,112</b>	<b>656,298</b>
<b>Total General Government Services</b>	<b>1,591,140</b>	<b>2,411,553</b>	<b>2,150,969</b>
<b>PROTECTIVE SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Administration and services	65,500	66,633	74,502
Total Fees and Charges	65,500	66,633	74,502
- Tangible capital asset sales - gain (loss)	-	(27,345)	9,233
- Other	12,000	15,946	11,414
Total Other Segmented Revenue	77,500	55,234	95,149
Conditional Grants			
- Community contributions	-	-	-
- Provincial (Funded Officer)	470,000	477,358	548,748
- Fire Protection Agreements - RM's	144,800	139,174	105,328
- Provincial (Prisoner Detention)	-	-	75,284
- Provincial (Fine Sharing)	60,000	1,480	5,436
- Provincial (Fire Protection)	25,000	19,550	28,270
- Federal (Prisoner Detention)	90,000	97,628	42,635
Total Conditional Grants	789,800	735,190	805,701
<b>Total Operating</b>	<b>867,300</b>	<b>790,424</b>	<b>900,850</b>
<b>Capital</b>			
Conditional Grants			
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>\$ 867,300</b>	<b>\$ 790,424</b>	<b>\$ 900,850</b>

CITY OF WEYBURN

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2019

Schedule 2 - 2

	Budget 2019	2019	2018
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 8,900	\$ 5,205	\$ 8,717
- Rentals	21,401	20,214	21,452
- Other, SGI insurance claim	-	-	16,100
Total Fees and Charges	30,301	25,419	46,269
- Tangible capital asset sales - gain	-	13,073	35,446
- Investment income	10,000	15,439	11,137
- Other	-	55,816	200
Total Other Segmented Revenue	40,301	109,747	93,052
Conditional Grants			
- Summer student grant	-	1,548	1,316
- RM of Weyburn (Airport)	-	7,138	8,032
- Provincial (Airport)	-	-	34,101
- Weyburn Oil Show Board - paving	-	31,002	-
- Provincial (Urban Connectors)	44,269	44,269	44,269
Total Conditional Grants	44,269	83,957	87,718
<b>Total Operating</b>	<b>84,570</b>	<b>193,704</b>	<b>180,770</b>
<b>Capital</b>			
Conditional Grants	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transportation Services</b>	<b>84,570</b>	<b>193,704</b>	<b>180,770</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	505,000	340,309	539,040
- Cemetery fees	45,250	33,991	59,458
- Recycling fees	510,600	506,443	499,186
Total Fees and Charges	1,060,850	880,743	1,097,684
Total Other Segmented Revenue	1,060,850	880,743	1,097,684
Conditional Grants			
- Provincial (Recycling Program)	-	-	-
- Provincial (West Nile)	-	1,050	1,050
- Provincial environmental (MMSW)	50,000	104,473	75,876
Total Conditional Grants	50,000	105,523	76,926
<b>Total Operating</b>	<b>1,110,850</b>	<b>986,266</b>	<b>1,174,610</b>
<b>Capital</b>			
Conditional Grants			
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>\$ 1,110,850</b>	<b>\$ 986,266</b>	<b>\$ 1,174,610</b>



CITY OF WEYBURN

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2019

Schedule 2 - 3

	Budget 2019	2019	2018
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ 159,300	\$ 266,550	\$ 61,840
- Concessions	-	-	3,596
- Quit claims	-	55,000	-
Total Fees and Charges	159,300	321,550	65,436
- Land sales	-	9,500	262,129
Total Other Segmented Revenue	159,300	331,050	327,565
Conditional Grants			
Total Conditional Grants	-	-	-
<b>Total Operating</b>	159,300	331,050	327,565
<b>Capital</b>			
Conditional Grants			
<b>Total Capital</b>	-	-	-
<b>Total Planning and Development Services</b>	159,300	331,050	327,565
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenues			
Fees and Charges			
- Rentals	456,200	477,622	479,484
- Fees	379,465	385,738	442,950
Total Fees and Charges	835,665	863,360	922,434
- Investment income	1,000	3,709	2,444
- Other	10,000	3,198	2,441
Total Other Segmented Revenue	846,665	870,267	927,319
Conditional Grants			
- Community contributions	48,200	34,750	33,000
- RM of Weyburn (Recreation)	70,000	10,000	83,523
- Provincial (Recreation)	159,450	161,651	164,051
- TD Bank (trees)	-	2,550	-
- Federal (Recreation)	16,500	14,357	28,263
Total Conditional Grants	294,150	223,308	308,837
<b>Total Operating</b>	1,140,815	1,093,575	1,236,156
<b>Capital</b>			
Conditional Grants			
<b>Total Capital</b>	-	-	-
<b>Total Recreation and Cultural Services</b>	\$ 1,140,815	\$ 1,093,575	\$ 1,236,156

CITY OF WEYBURN

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2019

Schedule 2 - 4

	Budget 2019	2019	2018
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 2,603,000	\$ 2,505,262	\$ 2,493,402
- Sewer	1,268,000	1,201,591	1,194,842
Total Fees and Charges	3,871,000	3,706,853	3,688,244
- Other	400	756	397
Total Other Segmented Revenue	3,871,400	3,707,609	3,688,641
Conditional Grants			
Total Conditional Grants	-	-	-
<b>Total Operating</b>	3,871,400	3,707,609	3,688,641
<b>Capital</b>			
Conditional Grants			
- New Building Canada Fund (SCFF, NRP)	822,000	1,361,690	6,011,808
- Clean Water and Wastewater Fund	2,111,918	2,168,035	1,688,546
<b>Total Capital</b>	2,933,918	3,529,725	7,700,354
<b>Total Utility Services</b>	6,805,318	7,237,334	11,388,995
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 11,759,293</b>	<b>\$ 13,043,906</b>	<b>\$ 17,359,915</b>

**SUMMARY**

Total Other Segmented Revenue	\$ 6,965,056	\$ 7,034,347	\$ 7,706,014
Total Conditional Grants	1,200,319	1,171,722	1,297,249
Total Capital Grants and Contributions	3,593,918	4,837,837	8,356,652
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 11,759,293</b>	<b>\$ 13,043,906</b>	<b>\$ 17,359,915</b>

CITY OF WEYBURN

Total Expenses by Function

Year Ended December 31, 2019

Schedule 3 - 1

	Budget 2019	2019	2018
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 240,900	\$ 223,885	\$ 218,343
Wages and benefits	1,063,100	1,303,437	1,375,967
Pension expense adjustment	8,200,000	8,412,000	2,848,485
Professional/Contractual services	386,450	363,390	322,596
Utilities	53,700	65,134	57,992
Maintenance, materials and supplies	386,050	429,138	347,134
- operating	172,900	185,263	183,087
Amortization	-	48,995	46,297
Interest	6,200	4,634	15,483
Other	115,695	94,322	32,308
<b>Total General Government Services</b>	<b>10,624,995</b>	<b>11,130,198</b>	<b>5,447,692</b>
<b>PROTECTIVE SERVICES</b>			
<b>Police Protection</b>			
Wages and benefits	3,114,500	3,218,370	2,945,703
Professional/Contractual services	65,350	83,835	59,635
Utilities	54,000	60,999	65,483
Maintenance, materials and supplies	309,550	274,297	251,850
- operating	36,500	37,033	34,637
Amortization	-	119,447	127,501
Other	57,800	61,432	66,594
<b>Fire Protection</b>			
Wages and benefits	688,670	684,482	628,460
Professional/Contractual services	21,860	21,332	21,499
Utilities	46,300	46,577	51,161
Maintenance, materials and supplies	118,420	98,275	156,153
Amortization	-	163,740	154,242
Allowance for uncollectibles	-	1,200	-
Other	21,250	16,343	24,334
<b>Total Protective Services</b>	<b>4,534,200</b>	<b>4,887,362</b>	<b>4,587,252</b>
<b>TRANSPORTATION SERVICES</b>			
Wages and benefits	1,575,080	1,545,178	1,633,037
Professional/Contractual Services	165,000	157,798	118,468
Utilities	364,850	365,090	370,534
Maintenance, materials and supplies	1,512,500	1,526,777	1,025,380
Amortization	-	1,032,629	1,022,673
Other	13,975	5,844	5,957
<b>Total Transportation Services</b>	<b>\$ 3,631,405</b>	<b>\$ 4,633,316</b>	<b>\$ 4,176,049</b>

CITY OF WEYBURN

Total Expenses by Function

Year Ended December 31, 2019

Schedule 3 - 2

	Budget 2019	2019	2018
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	\$ 305,960	\$ 269,766	\$ 270,273
Professional/Contractual services	3,500	2,447	8,138
Utilities	35,900	41,543	27,954
Maintenance, materials and supplies	391,150	350,574	379,783
Amortization	-	6,844	7,207
Allowance for uncollectibles	1,500	-	2,563
Other	53,500	24,127	28,711
<b>Total Environmental and Public Health Services</b>	<b>791,510</b>	<b>695,301</b>	<b>724,629</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits	195,000	140,135	132,530
Professional/Contractual Services	5,000	3,254	4,955
Utilities	600	912	2,949
Maintenance, materials and supplies	271,850	152,816	35,224
Cost of property sold / local improvement costs	-	-	16,629
Grants and contributions			
- operating	-	-	-
Amortization	-	182,666	181,622
Allowance for uncollectibles	-	-	1,300
Other	2,100	1,028	1,030
<b>Total Planning and Development Services</b>	<b>474,550</b>	<b>480,811</b>	<b>376,239</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	2,076,173	2,084,837	1,873,404
Professional/Contractual Services	98,155	91,572	88,203
Utilities	376,030	423,176	431,015
Maintenance, materials and supplies	662,650	696,885	618,410
- operating	466,875	461,368	459,157
Amortization	-	505,903	506,000
Interest	3,500	5,226	4,182
Allowance for uncollectibles	-	808	493
Other	21,435	13,928	8,534
<b>Total Recreation and Cultural Services</b>	<b>\$ 3,704,818</b>	<b>\$ 4,283,703</b>	<b>\$ 3,989,398</b>

CITY OF WEYBURN

Total Expenses by Function

Year Ended December 31, 2019

Schedule 3 - 3

	Budget 2019	2019	2018
<b>UTILITY SERVICES</b>			
Wages and benefits	\$ 950,041	\$ 911,744	\$ 874,477
Professional/Contractual services	60,620	117,825	69,044
Utilities	239,600	289,962	262,904
Maintenance, materials and supplies	1,630,400	1,465,038	2,661,237
Amortization	-	731,636	765,761
Allowance for uncollectibles	2,000	303	1,738
Other	27,000	13,601	12,576
<b>Total Utility Services</b>	<u>2,909,661</u>	<u>3,530,109</u>	<u>4,647,737</u>
<b>TOTAL EXPENSES BY FUNCTION</b>	<u>\$ 26,671,139</u>	<u>\$ 29,640,800</u>	<u>\$ 23,948,996</u>

**CITY OF WEYBURN**  
**Schedule of Segment Disclosure by Function**  
**Year Ended December 31, 2019**

**Schedule 4**

	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental &amp; Public Health</b>	<b>Planning and Development</b>	<b>Recreation and Culture</b>	<b>Utility Services</b>	<b>Total</b>
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 221,948	\$ 66,633	\$ 25,419	\$ 880,743	\$ 321,550	\$ 863,360	\$ 3,706,853	\$ <b>6,086,506</b>
Tangible Capital Asset Sales - Gain (Loss)	(14,621)	(27,345)	13,073	-	-	-	-	<b>(28,893)</b>
Land Sales - Gain (Loss)	-	-	-	-	9,500	-	-	<b>9,500</b>
Investment Income and Commissions	778,444	-	15,439	-	-	3,709	-	<b>797,592</b>
Other Revenues	93,926	15,946	55,816	-	-	3,198	756	<b>169,642</b>
Grants - Conditional	23,744	735,190	83,957	105,523	-	223,308	-	<b>1,171,722</b>
- Capital	1,308,112	-	-	-	-	-	3,529,725	<b>4,837,837</b>
<b>Total Revenues</b>	<b>2,411,553</b>	<b>790,424</b>	<b>193,704</b>	<b>986,266</b>	<b>331,050</b>	<b>1,093,575</b>	<b>7,237,334</b>	<b>13,043,906</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	1,527,322	3,902,852	1,545,178	269,766	140,135	2,084,837	911,744	<b>10,381,834</b>
Pension Expense Adjustment	8,412,000	-	-	-	-	-	-	<b>8,412,000</b>
Professional/Contractual Services	363,390	105,167	157,798	2,447	3,254	91,572	117,825	<b>841,453</b>
Utilities	65,134	107,576	365,090	41,543	912	423,176	289,962	<b>1,293,393</b>
Maintenance Material and Supplies	429,138	372,572	1,526,777	350,574	152,816	696,885	1,465,038	<b>4,993,800</b>
Cost of Property Sold/Local Improvement Costs	-	-	-	-	-	-	-	<b>-</b>
Grants and Contributions	185,263	37,033	-	-	-	461,368	-	<b>683,664</b>
Amortization	48,995	283,187	1,032,629	6,844	182,666	505,903	731,636	<b>2,791,860</b>
Interest	4,634	1,200	-	-	-	5,226	-	<b>11,060</b>
Allowance for Uncollectibles	-	-	-	-	-	808	303	<b>1,111</b>
Other	94,322	77,775	5,844	24,127	1,028	13,928	13,601	<b>230,625</b>
<b>Total Expenses</b>	<b>11,130,198</b>	<b>4,887,362</b>	<b>4,633,316</b>	<b>695,301</b>	<b>480,811</b>	<b>4,283,703</b>	<b>3,530,109</b>	<b>29,640,800</b>
<b>Surplus (Deficit) by Function</b>	<b>(8,718,645)</b>	<b>(4,096,938)</b>	<b>(4,439,612)</b>	<b>290,965</b>	<b>(149,761)</b>	<b>(3,190,128)</b>	<b>3,707,225</b>	<b>(16,596,894)</b>
Taxes and other unconditional revenue (Schedule 1)								<b>12,725,036</b>
<b>Net Surplus (Deficit)</b>								<b>\$ (3,871,858)</b>

See notes to financial statements

**CITY OF WEYBURN**  
**Schedule of Segment Disclosure by Function**  
**Year Ended December 31, 2018**

**Schedule 5**

	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental &amp; Public</b>	<b>Planning and Development</b>	<b>Recreation and Culture</b>	<b>Utility Services</b>	<b>Total</b>
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 209,236	\$ 74,502	\$ 46,269	\$ 1,097,684	\$ 65,436	\$ 922,434	\$ 3,688,244	\$ <b>6,103,805</b>
Tangible Capital Asset Sales - Gain (Loss)	2,200	9,233	35,446	-	-	-	-	<b>46,879</b>
Land Sales - Gain (Loss)	-	-	-	-	262,129	-	-	<b>262,129</b>
Investment Income and Commissions	983,594	-	11,137	-	-	2,444	-	<b>997,175</b>
Other Revenues	281,574	11,414	200	-	-	2,441	397	<b>296,026</b>
Grants - Conditional	18,067	805,701	87,718	76,926	-	308,837	-	<b>1,297,249</b>
- Capital	656,298	-	-	-	-	-	7,700,354	<b>8,356,652</b>
<b>Total Revenues</b>	<b>2,150,969</b>	<b>900,850</b>	<b>180,770</b>	<b>1,174,610</b>	<b>327,565</b>	<b>1,236,156</b>	<b>11,388,995</b>	<b>17,359,915</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	1,594,310	3,574,163	1,633,037	270,273	132,530	1,873,404	874,477	<b>9,952,194</b>
Pension Expense Adjustment	2,848,485	-	-	-	-	-	-	<b>2,848,485</b>
Professional/Contractual Services	322,596	81,134	118,468	8,138	4,955	88,203	69,044	<b>692,538</b>
Utilities	57,992	116,644	370,534	27,954	2,949	431,015	262,904	<b>1,269,992</b>
Maintenance Material and Supplies	347,134	408,003	1,025,380	379,783	35,224	618,410	2,661,237	<b>5,475,171</b>
Cost of Property Sold/Local Improvement Costs	-	-	-	-	16,629	-	-	<b>16,629</b>
Grants and Contributions	183,087	34,637	-	-	-	459,157	-	<b>676,881</b>
Amortization	46,297	281,743	1,022,673	7,207	181,622	506,000	765,761	<b>2,811,303</b>
Interest	15,483	-	-	2,563	-	4,182	-	<b>22,228</b>
Allowance for Uncollectibles	-	-	-	-	1,300	493	1,738	<b>3,531</b>
Other	32,308	90,928	5,957	28,711	1,030	8,534	12,576	<b>180,044</b>
<b>Total Expenses</b>	<b>5,447,692</b>	<b>4,587,252</b>	<b>4,176,049</b>	<b>724,629</b>	<b>376,239</b>	<b>3,989,398</b>	<b>4,647,737</b>	<b>23,948,996</b>
<b>Surplus (Deficit) by Function</b>	<b>(3,296,723)</b>	<b>(3,686,402)</b>	<b>(3,995,279)</b>	<b>449,981</b>	<b>(48,674)</b>	<b>(2,753,242)</b>	<b>6,741,258</b>	<b>(6,589,081)</b>
Taxes and other unconditional revenue (Schedule 1)								<b>12,468,134</b>
<b>Net Surplus (Deficit)</b>								<b>\$ 5,879,053</b>

See notes to financial statements

**CITY OF WEYBURN**  
**Schedule of Tangible Capital Assets by Object**  
**As at December 31, 2019**

**Schedule 6**

	2019							
	General Assets							
	Land	Land Improvements	Buildings	Machinery & Equipment	Infrastructure Assets Linear Assets	General/ Infrastructure Assets Under Construction	2019 Total	2018 Total
Asset cost								
Opening Asset costs	\$ 162,555	\$ 3,137,678	\$ 39,019,279	\$ 11,646,612	\$ 68,978,316	\$ 14,945,759	\$137,890,199	\$124,734,138
Additions during the year	1,815,213	351,592	96,139	779,567	344,455	16,088,762	19,475,728	13,866,933
Disposals and write-downs during the year	-	-	(26,174)	(655,215)	-	-	(681,389)	(710,872)
Transfers (from) assets under construction	-	14,091	-	-	1,020,811	(1,034,902)	-	-
Closing Asset Costs	1,977,768	3,503,361	39,089,244	11,770,964	70,343,582	29,999,619	156,684,538	137,890,199
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	-	2,164,575	17,190,078	5,595,393	35,485,651	-	60,435,697	58,244,445
Add: Amortization taken	-	99,191	716,041	742,538	1,234,090	-	2,791,860	2,811,303
Less: Accumulated amortization on disposals	-	-	(18,235)	(620,262)	-	-	(638,497)	(620,051)
Closing Accumulated Amortization Costs	-	2,263,766	17,887,884	5,717,669	36,719,741	-	62,589,060	60,435,697
Net Book Value	\$ 1,977,768	\$ 1,239,595	\$ 21,201,360	\$ 6,053,295	\$ 33,623,841	\$ 29,999,619	\$ 94,095,478	\$ 77,454,502

1. Total contributed donated assets received in 2019: \$ -
2. List of assets recognized at nominal value in 2019 are:
  - a) Land \$ 305
  - b) Buildings \$ 19
  - c) Machinery and Equipment \$ -
3. Amount of interest capitalized in 2019: \$ -



**CITY OF WEYBURN**  
**Schedule of Tangible Capital Assets by Function**  
**As at December 31, 2019**

**Schedule 7**

	2019								
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	2019 Total	2018 Total
<b>Asset cost</b>									
Opening Asset costs	\$ 2,469,396	\$ 5,179,566	\$ 39,694,359	\$ 256,585	\$ 4,985,471	\$ 26,064,498	\$ 59,240,324	<b>\$137,890,199</b>	\$124,734,138
Additions during the year	22,366	52,071	1,508,612	1,313,925	1,815,213	9,116,810	5,689,810	<b>19,518,807</b>	13,866,933
Disposals and write-downs during the year	(67,754)	(189,761)	(452,862)	-	-	(14,091)	-	<b>(724,468)</b>	(710,872)
<b>Closing Asset Costs</b>	<b>2,424,008</b>	<b>5,041,876</b>	<b>40,750,109</b>	<b>1,570,510</b>	<b>6,800,684</b>	<b>35,167,217</b>	<b>64,930,134</b>	<b>156,684,538</b>	137,890,199
<b>Accumulated Amortization Cost</b>									
Opening Accumulated Amortization Costs	1,088,623	2,087,724	28,081,600	83,416	1,047,800	9,665,633	18,380,901	<b>60,435,697</b>	58,244,445
Add: Amortization taken	48,995	283,187	1,032,629	6,844	182,666	505,903	731,636	<b>2,791,860</b>	2,811,303
Less: Accumulated amortization on disposals	(61,072)	(135,102)	(442,597)	-	-	274	-	<b>(638,497)</b>	(620,051)
<b>Closing Accumulated Amortization Costs</b>	<b>1,076,546</b>	<b>2,235,809</b>	<b>28,671,632</b>	<b>90,260</b>	<b>1,230,466</b>	<b>10,171,810</b>	<b>19,112,537</b>	<b>62,589,060</b>	60,435,697
<b>Net Book Value</b>	<b>\$ 1,347,462</b>	<b>\$ 2,806,067</b>	<b>\$ 12,078,477</b>	<b>\$ 1,480,250</b>	<b>\$ 5,570,218</b>	<b>\$ 24,995,407</b>	<b>\$ 45,817,597</b>	<b>\$ 94,095,478</b>	<b>\$ 77,454,502</b>

See notes to financial statements

CITY OF WEYBURN

Schedule of Accumulated Surplus

Year Ended December 31, 2019

Schedule 8

	2018	Changes	2019
<b>UNAPPROPRIATED SURPLUS</b>	<b>\$ 98,463</b>	<b>\$ (2,025,928)</b>	<b>\$ (1,927,465)</b>
<b>APPROPRIATED RESERVES</b>			
Property sales	12,374,126	31,665	12,405,791
Utilities	5,342,880	(1,915,526)	3,427,354
Internal loans	10,109,322	(10,078,331)	30,991
General government	2,679,547	(2,061,366)	618,181
Facilities	2,349,568	(2,315,787)	33,781
Municipal operating grant	2,863,278	(2,300,000)	563,278
Local improvements	976,318	230,000	1,206,318
Fleet services	1,153,799	46,294	1,200,093
Engineering	955,348	164,000	1,119,348
Taxation	1,000,000	-	1,000,000
Diversion	889,165	(200,684)	688,481
Works	514,000	-	514,000
Cemetery	449,873	5,648	455,521
Parks	516,358	(180,880)	335,478
Leisure	160,190	145,000	305,190
Emergency - fire	-	129,830	129,830
Emergency - police	195,715	(136,186)	59,529
Transit for disabled	13,476	524	14,000
Pension plan	51,107	(51,107)	-
<b>Total Appropriated</b>	<b>42,594,070</b>	<b>(18,486,906)</b>	<b>24,107,164</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	77,454,502	16,640,976	94,095,478
Less: Related debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	<b>77,454,502</b>	<b>16,640,976</b>	<b>94,095,478</b>
<b>Total Accumulated Surplus</b>	<b>\$120,147,035</b>	<b>\$ (3,871,858)</b>	<b>\$116,275,177</b>

CITY OF WEYBURN  
Schedule of Mill Rates and Assessments  
Year Ended December 31, 2019

Schedule 9

	PROPERTY CLASS								Total
	Agriculture	Residential	Personal Care Homes	Multi Unit Residential	Trailer Court	Residential Condominium	Commercial (C&I, E, R, P)	Accommodations Mall	
Taxable Assessment	\$ 306,020	\$ 806,853,360	\$ 6,377,840	\$ 43,463,760	\$ 350,800	\$ 135,993,120	\$ 239,955,900	\$ 23,275,900	\$1,256,576,700
Mall	-	-	-	-	-	-	-	10,396,400	10,396,400
Total Assessment	306,020	806,853,360	6,377,840	43,463,760	350,800	135,993,120	239,955,900	33,672,300	1,266,973,100
Mill Rate Factor(s)	0.3528	0.4355	0.7078	1.1129	3.0868	0.4036	1.5765	1.5588	
	-	-	-	-	-	-	-	1.7866	
Total Base/Minimum Tax (generated for each property class)	-	2,131,250	-	-	-	474,375	-	-	2,605,625
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 760	\$ 4,604,998	\$ 31,780	\$ 340,531	\$ 7,623	\$ 860,778	\$ 2,663,165	\$ 386,191	\$ 8,895,826

MILL RATES:	MILLS
Average Municipal *	7.0213
Average School	4.5837
Uniform Municipal Mill Rate	7.0400

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

Commercial Categories with the common mill rate factor are: Commercial & Industrial, Elevators, Railways and Pipelines.

	Name	Remuneration	Reimbursed Costs	Total
<b>Position</b>				
<b>Mayor</b>	Marcel Roy	\$ 62,298	\$ 9,814	<b>\$ 72,112</b>
Councillor	Winston Bailey	19,342	789	<b>20,131</b>
Councillor	Jeffery Chessall	19,342	408	<b>19,750</b>
Councillor	Dick Michel	19,751	1,266	<b>21,017</b>
Councillor	Jeffery Richards	20,839	3,554	<b>24,393</b>
Councillor	Mel Van Betuw	20,703	2,863	<b>23,566</b>
Councillor	Brad Wheeler	19,342	695	<b>20,037</b>
<b>Total</b>		<b>\$ 181,617</b>	<b>\$ 19,389</b>	<b>\$ 201,006</b>