

2018 FINANCIAL INFORMATION RETURN

Municipality: **Saugeen Shores T**
Tier: **Lower-Tier**
Area: **Bruce Co**

MSO Office: **Western Ontario**
Asmt Code: **4110**
MAH Code: **41408**

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

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Daniel Waechter
0022	Telephone	519-832-2008x110
0024	Fax	
0028	Email (Required)	daniel.waechter@saugeenshores.ca
0030	Website address of Municipality	saugeenshores.ca
0091	Municipal Auditor	Traci Smith
0092	Municipal Audit Firm	BDO
0095	Municipal Auditor's Email (Required)	tsmith@bdo.ca
0090	Municipal Treasurer	Daniel Waechter
0093	Municipal Treasurer's Email (Required)	daniel.waechter@saugeenshores.ca
0094	Date	09/03/2020

Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source		
1	2		
(#)	(List)		
0040	Households	6,648	MPAC
0041	Population	13,715	Stats Can
0042	Youth Population	4,550	Stats Can

2018.01

FIR2018: Saugeen Shores T

Schedule 10

Asmt Code: 4110

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41408

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	14,834,148
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	136,089
9940	Subtotal	14,970,237
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,271,600
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,271,600
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	247,429
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	500,493
0820	Canada conditional grants (SLC 12 9910 02)	11,136
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	108,391
0899	Subtotal	867,449
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	288,463
1299	Total User Fees and Service Charges (SLC 12 9910 04)	10,736,481
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	1,246,982
1420	Licences and permits	887,126
1430	Rents, concessions and franchises	369,347
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	2,503,455
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	6,164
1620	Penalties and interest on taxes	201,189
1698	Other	
1699	Subtotal	207,353
	Other revenue	
1805	Investment income	538,236
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-42,433
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	905,606
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	624,030
1814	Other Deferred revenue earned	
1830	Donations	499,638
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	44,224
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	641,767
1897	Other	
1898	Other	
1899	Subtotal	3,211,068
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	34,056,106

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41408

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	34,056,106
2020	LESS: Total Expenses (SLC 40 9910 11)	29,454,614
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	4,601,492
2060	Accumulated surplus/(deficit) at the beginning of year	165,066,396
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	165,066,396
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	169,667,888

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

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	175,451
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	175,451

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	85,891
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	85,891

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				43,815			
Protection services							
0410 Fire			5,000	24,433			
0420 Police	73,784			84,877			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	1,170			12,900			
0445 Building permit and inspection services							
0450 Emergency measures				60,000			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	74,954	0	5,000	182,210	0	0	0
Transportation services							
0611 Roads - Paved			42,898	371,900	419,748		
0612 Roads - Unpaved	16,844						
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs				88,744			
0640 Parking							
0650 Street lighting				5,000			
0660 Air transportation				23,319			
0698 Other							
0699 Subtotal	16,844	0	42,898	488,963	419,748	0	0
Environmental services							
0811 Wastewater collection/conveyance				3,541,616	55,745		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment			240,565	3,131,259			
0832 Water distribution/transmission							
0840 Solid waste collection				427,743			
0850 Solid waste disposal				720,916			
0860 Waste diversion	140,374			366,765			
0898 Other							
0899 Subtotal	140,374	0	240,565	8,188,299	55,745	0	0
Health services							
1010 Public health services				178,383			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				100,630			
1098 Other							
1099 Subtotal	0	0	0	279,013	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks		11,136		56,736	25,000		
1620 Recreation programs	6,992			81,313			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				572,494			
1634 Recreation facilities - All Other				798,653			
1640 Libraries							
1645 Museums							
1650 Cultural services				978			
1698 Other							
1699 Subtotal	6,992	11,136	0	1,510,174	25,000	0	0
Planning and development							
1810 Planning and zoning	8,265			31,824			
1820 Commercial and industrial				5,634			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance				6,549			
1898 Other							
1899 Subtotal	8,265	0	0	44,007	0	0	0
1910 Other							
9910 TOTAL	247,429	11,136	288,463	10,736,481	500,493	0	0

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	N	100.0%		10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial	N	100.0%		10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20180222	20180524	2	20180823	20181122
1220	M Multi-Residential	2	20180222	20180524	2	20180823	20181122
1230	F Farmland	2	20180222	20180524	2	20180823	20181122
1240	T Managed Forest	2	20180222	20180524	2	20180823	20181122
1250	C Commercial	2	20180222	20180524	2	20180823	20181122
1260	I Industrial	2	20180222	20180524	2	20180823	20181122
1270	P Pipeline	2	20180222	20180524	2	20180823	20181122
1298	Other <input type="text" value="SHOPPING CENTRES"/>	2	20180222	20180524	2	20180823	20181122

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,620,450,830	14,073,507	9,970,086	5,734,727	29,778,320

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Saugeen Shores T													
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,368,694,509	2,319,122,250	0.546197%	0.386942%	0.170000%	1.103139%	12,666,976	8,973,658	3,942,508	25,583,142
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	42,757,700	41,364,963	0.546197%	0.386942%	0.170000%	1.103139%	225,934	160,058	70,320	456,312
0110	FT	0 Farmland	Full Occupied	0.250000	100%	133,410,700	102,137,564	0.136549%	0.096736%	0.042500%	0.275785%	139,468	98,804	43,408	281,680
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	3,671,700	2,892,730	0.136549%	0.096736%	0.042500%	0.275785%	3,950	2,798	1,229	7,977
0210	CT	0 Commercial	Full Occupied	1.233100	100%	110,664,600	106,164,228	0.673516%	0.477138%	1.090000%	2.240654%	715,033	506,550	1,157,190	2,378,773
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	299,100	289,350	0.673516%	0.477138%	1.090000%	2.240654%	1,949	1,381	3,154	6,484
0240	CU	0 Commercial	Excess Land	1.233100	70%	216,600	215,350	0.471461%	0.333997%	0.763000%	1.568458%	1,015	719	1,643	3,377
0270	CX	0 Commercial	Vacant Land	1.233100	70%	3,866,300	3,559,800	0.471461%	0.333997%	0.763000%	1.568458%	16,783	11,890	27,161	55,834
0320	DT	0 Office Building	Full Occupied	1.233100	100%	56,400	50,690	0.673516%	0.477138%	1.090000%	2.240654%	341	242	553	1,136
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	2,424,700	2,196,850	0.673516%	0.477138%	1.090000%	2.240654%	14,796	10,482	23,946	49,224
0510	IT	0 Industrial	Full Occupied	1.747700	100%	2,323,800	2,271,525	0.954589%	0.676259%	1.340000%	2.970848%	21,684	15,361	30,438	67,483
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	62,300	62,300	0.954589%	0.676259%	1.340000%	2.970848%	595	421	835	1,851
0710	PT	0 Pipeline	Full Occupied	1.016400	100%	5,112,000	4,995,000	0.555155%	0.393288%	0.978158%	1.926601%	27,730	19,645	48,859	96,234
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	236,300	234,333	0.954589%	0.676259%	1.340000%	2.970848%	2,237	1,585	3,140	6,962
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	35,474,300	34,866,697	0.673516%	0.477138%	1.090000%	2.240654%	234,833	166,362	380,047	781,242
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	28,900	27,200	0.673516%	0.477138%	1.090000%	2.240654%	183	130	296	609
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			2,709,299,909	2,620,450,830					14,073,507	9,970,086	5,734,727	29,778,320

2018.01

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	6,532	1,802	-8,334	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	317,173	226,949	130,924	675,046
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	14,397,212	10,198,837	5,857,317	30,453,366
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges	443,242			443,242
8040	Business improvement area	62,350			62,350
8097	Other <input type="text"/>				0
9890	Subtotal	505,592	0	0	505,592
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	14,902,804	10,198,837	5,857,317	30,958,958

2018.01

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	79,934	56,840	56,208	192,982
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	835	150		985
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	3,525			3,525
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	4,360	150	0	4,510
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	84,294	56,990	56,208	197,492

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

1. Municipal and School Board Taxation

						TOTAL					
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
							79.161%	0.296%	19.438%	1.105%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
0010 Residential	2,368,694,509	2,368,694,509	2,319,122,250	2,319,122,250	25,583,142	12,666,976	8,973,658	3,942,508					
0050 Multi-residential	42,757,700	42,757,700	41,364,963	41,364,963	456,312	225,934	160,058	70,320					
0110 Farmland	133,410,700	33,352,675	102,137,564	25,534,391	281,680	139,468	98,804	43,408					
0140 Managed Forests	3,671,700	917,925	2,892,730	723,183	7,977	3,950	2,798	1,229					
9110 Subtotal	2,548,534,609	2,445,722,809	2,465,517,507	2,386,744,787	26,329,111	13,036,328	9,235,318	4,057,465	0	0	0	0	0
0210 Commercial	115,046,600	140,353,575	110,228,728	134,526,503	2,444,468	734,780	520,540	1,189,148	941,341	3,520	231,147	13,140	0
0215 Commercial New Construction	35,474,300	43,743,359	34,866,697	42,994,124	781,242	234,833	166,362	380,047	300,849	1,125	73,874	4,200	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	56,400	69,547	50,690	62,506	1,136	341	242	553	438	2	107	6	0
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	2,424,700	2,989,898	2,196,850	2,708,936	49,224	14,796	10,482	23,946	18,956	71	4,655	265	0
0345 Shopping Centre New Construc	28,900	35,637	27,200	33,540	609	183	130	296	234	1	58	3	0
9120 Subtotal	153,030,900	187,192,016	147,370,165	180,325,609	3,276,679	984,933	697,756	1,593,990	1,261,818	4,718	309,840	17,614	0
0510 Industrial	2,386,100	4,170,187	2,333,825	4,078,826	69,334	22,279	15,782	31,273	24,756	93	6,079	346	0
0515 Industrial New Construction	236,300	412,982	234,333	409,544	6,962	2,237	1,585	3,140	2,486	9	610	35	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	2,622,400	4,583,168	2,568,158	4,488,370	76,296	24,516	17,367	34,413	27,242	102	6,689	380	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,112,000	5,195,837	4,995,000	5,076,918	96,234	27,730	19,645	48,859	38,677	145	9,497	540	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	6,532	1,802	-8,334					
9170 Supplementary Taxes					675,046	317,173	228,949	130,924					
9180 Total Levied by Rate					30,453,366	14,397,212	10,198,837	5,857,317	1,327,737	4,965	326,026	18,534	0
9190 Amts Added to Tax Bill					505,592	505,592	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,709,299,909	2,642,693,830	2,620,450,830	2,576,635,683	30,958,958	14,902,804	10,198,837	5,857,317	1,327,737	4,965	326,026	18,534	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	4,223,900	4,223,900	3,969,550	3,969,550	37,042	21,682	15,360	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	4,223,900	4,223,900	3,969,550	3,969,550	37,042	21,682	15,360	0
1210 Commercial	8,475,500	10,451,139	8,189,886	10,098,948	145,023	55,160	39,078	50,785
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	8,475,500	10,451,139	8,189,886	10,098,948	145,023	55,160	39,078	50,785
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	532,800	652,991	506,400	620,635	10,917	3,092	2,402	5,423
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					192,982	79,934	56,840	56,208
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					4,510	4,360	150	0
9299 TOTAL before Adj.	13,232,200	15,328,030	12,665,836	14,689,134	197,492	84,294	56,990	56,208

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

Schedule 40

for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	378,186		244,059			15,000	238,185	875,430	23,000	68,098	966,528
1620 Recreation programs	697,507		55,939	54,055	57,068		20,377	884,946	-147,500	73,959	811,405
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	227,455		203,671	15,682	89,625		122,771	659,204	59,850	61,501	780,555
1634 Rec. Fac. - All Other	1,024,062		836,448	79,239	46,825	10,011	199,428	2,196,013	119,101	218,213	2,533,327
1640 Libraries	10,554	11,391	52,905				40,209	115,059		6,545	121,604
1645 Museums								0		0	0
1650 Cultural services			3,879					3,879		400	4,279
1698 Other								0		0	0
1699 Subtotal	2,337,764	11,391	1,396,901	148,976	193,518	25,011	620,970	4,734,531	54,451	428,716	5,217,698
Planning and development											
1810 Planning and zoning	101,612		44,668			20,181		166,461		17,169	183,630
1820 Commercial and Industrial	8,872		194,055			173,297	6,583	382,807		38,801	421,608
1830 Residential development								0		0	0
1840 Agriculture and reforestation								0		0	0
1850 Tile drainage/shoreline assistance			879					879			879
1898 Other								0			0
1899 Subtotal	110,484	879	238,723	0	0	193,478	6,583	550,147	0	55,970	606,117
1910 Other								0			0
9910 TOTAL	12,310,131	453,539	5,441,759	3,492,342	423,484	573,619	6,759,740	29,454,614	0	0	29,454,614

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	9,916,871
5020	Employee benefits	2,393,260
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	12,310,131
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	12,310,131
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text" value="SVCA"/>	357,407
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	3,299,138	6,124,037	1,897,124	81,671		7,939,490	2,824,899	229,765	81,671	2,972,993	4,966,497
1620 Recreation programs	41,714	110,644	50,458			161,102	68,930	11,460		80,390	80,712
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	1,466,632	2,886,052	712,291			3,598,343	1,419,420	113,548		1,532,968	2,065,375
1634 Rec. Fac. - All Other	3,197,883	7,148,166	32,758			7,180,924	3,950,283	204,519		4,154,802	3,026,122
1640 Libraries	1,193,558	1,535,022				1,535,022	341,464	40,394		381,858	1,153,164
1645 Museums	0	0				0	0			0	0
1650 Cultural services	0	0				0	0			0	0
1698 Other	0	0				0	0			0	0
1699 Subtotal	9,198,925	17,803,921	2,692,631	81,671	0	20,414,881	8,604,996	599,686	81,671	9,123,011	11,291,870
Planning and development											
1810 Planning and zoning	0	0				0	0			0	0
1820 Commercial and Industrial	18,813	58,065				58,065	39,252	6,583		45,835	12,230
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	18,813	58,065	0	0	0	58,065	39,252	6,583	0	45,835	12,230
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	153,639,324	261,817,184	7,264,059	976,711	0	268,104,532	108,177,860	6,759,740	768,518	114,169,082	153,935,450

2018.01001

FIR2018: Saugeen Shores T

Schedule 51

Asmt Code: 4110

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 41408

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	8,650,728	10,424,644
2010	Land Improvements	3,957,194	4,017,986
2020	Buildings	22,221,286	21,930,134
2030	Machinery & Equipment	4,124,786	3,903,942
2040	Vehicles	6,645,776	6,584,753
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	45,599,770	46,861,459
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	108,039,554	107,073,991
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	108,039,554	107,073,991
9920	Total Tangible Capital Assets	153,639,324	153,935,450
2405	Construction-in-progress	2,632,944	4,795,581
9921	Total Tangible Capital Assets and Construction-in-progress	156,272,268	158,731,031

2018.01

FIR2018: Saugeen Shores T

Schedule 51

Asmt Code: 4110

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41408

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST				
2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance	
1	2	3	4	
\$	\$	\$	\$	
0299	51,983	1,923	3,335	50,571
Protection services				
0410	1,372			1,372
0420	63,948	1,709,911		1,773,859
0421	0			0
0422	0			0
0430	0			0
0440	0			0
0445	0			0
0450	0			0
0460	0			0
0498	0			0
0499	0			0
Subtotal	65,320	1,709,911	0	1,775,231
Transportation services				
0611	1,590,611	698,642	1,163,341	1,125,912
0612	0			0
0613	0			0
0614	17,232		17,232	0
0621	0			0
0622	0			0
0631	0			0
0632	0			0
0640	0			0
0650	3,786		3,786	0
0660	0			0
0698	52,363			52,363
0699	0			0
Subtotal	1,663,992	698,642	1,184,359	1,178,275
Environmental services				
0811	0			0
0812	88,204	187,694	3,150	272,748
0821	0			0
0822	0			0
0831	0			0
0832	52,414	182,906	49,805	185,515
0840	0			0
0850	0	48,873		48,873
0860	0			0
0898	0			0
0899	0			0
Subtotal	140,618	419,473	52,955	507,136
Health services				
1010	12,361			12,361
1020	0			0
1030	0			0
1035	0			0
1040	57,661	525		58,186
1098	0			0
1099	0			0
Subtotal	70,022	525	0	70,547
Social and family services				
1210	0			0
1220	0			0
1230	0			0
1298	0			0
1299	0			0
Subtotal	0	0	0	0
Social Housing				
1410	0			0
1420	0			0
1430	0			0
1497	0			0
1498	0			0
1499	0			0
Subtotal	0	0	0	0
Recreation and cultural services				
1610	537,881	180,465	216,651	501,695
1620	0			0
1631	0	52,545		52,545
1634	44,231	181,258	1,430	224,059
1640	0	633		633
1645	0			0
1650	0			0
1698	57,311	376,572	580	433,303
1699	0			0
Subtotal	639,423	791,473	218,661	1,212,235
Planning and development				
1810	0			0
1820	0			0
1830	0			0
1840	0			0
1850	0			0
1898	1,586			1,586
1899	0			0
Subtotal	1,586	0	0	1,586
1910	0			0
9910	Total Construction-In-Progress	2,632,944	3,621,947	1,459,310
				4,795,581

2018/01

FIR2018: Saugeen Shores T

Schedule 53

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 41408

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,601,492
1020	Acquisition of tangible capital assets	-9,426,696
1030	Amortization of tangible capital assets (SLC 51 9910 08)	6,759,740
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	203,108
1050	Proceeds on sale of tangible capital assets	5,090
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-2,458,758
1210	Change in supplies inventories	3,239
1220	Change in prepaid expenses	-89,211
1230	Other	
1299	Subtotal	-85,972
1410	(Increase)/decrease in net financial assets/net debt	2,056,762
1420	Net financial assets (net debt), beginning of year	8,688,127
9910	Net financial assets (net debt), end of year	10,744,889

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,532,447
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	3,658,807
0410	Municipal User Fees & Service Charges	797,000
0415	Development Charges (SLC 61 0299 08)	758,174
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	624,030
0419	Donations	333,506
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	160,675
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	7,864,639
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	22,500
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	500,493
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	85,891
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	608,884
0499	Subtotal	8,473,523
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	8,473,523
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-953,173

2018.01

FIR2018: Saugeen Shores T

Schedule 54

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

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

2018.01001

FIR2018: Saugeen Shores T

Schedule 54

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,601,492
2020	Non-cash items including amortization	4,656,624
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	1,049,933
2030	Prepaid expenses	
2040	Change in deferred revenue	4,570,056
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	14,878,105
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	5,086
0620	Cash used to acquire tangible capital assets	-9,426,696
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-9,421,610
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	164,630
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	164,630
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-968,143
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-968,143
1210	Increase in cash and cash equivalents	4,652,982
1220	Cash and cash equivalents, beginning of year	7,836,622
9920	Cash and cash equivalents, end of year	12,489,604

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	12,489,604
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	12,489,604

		1 \$
Cash:		
1501	Unrestricted	12,489,604
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	12,489,604

FIR2018: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

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

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	5,462,255	570,746	19,262,162
0310 Allocation of Surplus		7,000	6,485,665
0315 Allocation of Surplus : for operating		7,000	3,675,801
0320 Allocation of Surplus : for capital			2,809,864
Development Charges Act			
0610 Non-discounted services	3,185,335		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	3,185,335		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	107,227	10,297	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	403,265		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	3,695,827	17,297	6,485,665
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		65,000	3,593,807
1015 For current operations			79,000
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	758,174		
1026 Development Charges earned to operations (SLC 61 0299 07)	147,432		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	624,030		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	108,391		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,638,027	65,000	3,672,807
2099 Balance, end of year	7,520,055	523,043	22,075,020

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

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

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds			764,312
5020	Contingencies			
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			-329,564
5060	Sick leave			
5070	Insurance			136,408
5080	Workplace Safety and Insurance Board (WSIB)			36,647
5090	Post-employment benefits			
5091	Tax rate stabilization			247,251
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			1,642
5210	Protection services			1,460,521
	Transportation services:			
5215	Roadways			2,911,705
5216	Winter Control			111,393
5220	Transit			
5221	Parking		37,314	
5222	Street lighting			43,593
5223	Air transportation			28,981
	Environmental services:			
5225	Wastewater system			1,852,156
5230	Storm water system			5,876
5235	Waterworks system			1,654,484
5240	Solid waste collection			
5245	Solid waste disposal			715,825
5246	Waste diversion			653,496
5250	Health services		65,874	-182,216
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			427,364
5266	Recreation programs			6,621
5271	Recreation facilities - Golf Course, Marina, Ski Hill			-41,330
5274	Recreation facilities - All Other			225,569
5275	Libraries			12,854
5276	Museums			
5277	Cultural services			50,000
5280	Planning and development			
5290	Other <input type="text" value="NWMO Funding"/>		419,855	11,281,432
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	6,810,037		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	93,939		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	512,128		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text" value="Sanctuary Park Endowment Fund"/>	103,951		
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	7,520,055	523,043	22,075,020

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	115,968	26,289	1,622		27,911					0	143,879
0210 Fire Protection	-82,076	211,211	5,769		216,980					0	134,904
0215 Police Protection	122,251	53,639	2,005		55,644					0	177,895
0220 Roads and Structures	431,432	997,428	11,990		1,009,418		216,237			216,237	1,224,613
0225 Transit	0	0			0					0	0
0230 Wastewater	2,291,837	1,241,668	40,279		1,281,947	147,432				147,432	3,426,352
0235 Stormwater	0	0			0					0	0
0240 Water	450,529	252,374	8,012		260,386		119,726			119,726	591,189
0245 Emergency Medical Services	0	0			0					0	0
0250 Homes for the Aged	0	0			0					0	0
0255 Daycare	0	0			0					0	0
0260 Housing	0	0			0					0	0
0265 Parkland Development	0	0			0					0	0
0270 GO Transit	0	0			0					0	0
0275 Library	90,549	49,143	1,592		50,735					0	141,284
0280 Recreation	892,745	264,686	13,194		277,880		422,211			422,211	748,414
0285 Development Studies	0	0			0					0	0
0286 Parking	0	0			0					0	0
0287 Animal Control	0	0			0					0	0
0288 Municipal Cemeteries	0	0			0					0	0
0290 Other	39,581	14,823	620		15,443					0	55,024
0295 Other	48,416	35,683	959		36,642					0	85,058
0296 Other	42,116	38,391	918		39,309					0	81,425
0297 Other	0				0					0	0
0299 TOTAL	4,443,348	3,185,335	86,960	0	3,272,295	147,432	758,174	0	0	905,606	6,810,037

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01

FIR2018: Saugeen Shores T

Schedule 70

Asmt Code: 4110

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	12,489,604
Accounts receivable		
0410	Canada	274,221
0420	Ontario	357,285
0430	Upper-tier	
0440	Other municipalities	35,166
0450	School boards	1,862
0490	Other receivables	2,556,922
0499	Subtotal	3,225,456
Taxes receivable		
0610	Current year's levies	861,353
0620	Previous year's levies	313,184
0630	Prior year's levies	177,413
0640	Penalties and interest	139,985
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,491,935
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="Westario, Wood Gundy, One"/>	11,451,307
0829	Subtotal	11,451,307
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	1,860,890
0868	Other <input type="text" value="Westario"/>	3,062,912
0845	Subtotal	4,923,802
Other financial assets		
0830	Inventories held for resale	31,304
0831	Land held for resale	46,850
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	78,154
9930	TOTAL Financial Assets	33,660,258
8010	* Market value of Investments included in Line 0829	11,411,888

2018.01

FIR2018: Saugeen Shores T**Schedule 70**

Asmt Code: 4110

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2018

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	30,489
2220	Ontario	65,326
2230	Upper-tier	181,244
2240	Other municipalities	
2250	School boards	68,118
2260	Interest on debt	
2270	Trade accounts payable	3,410,560
2290	Other	
2299	Subtotal	3,756,737
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	7,520,055
2490	Other	1,147,713
2499	Subtotal	8,667,768
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	9,441,244
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	9,441,244
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	198,520
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other Health Benefits	852,100
2899	Subtotal post employment benefits	852,100
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	22,915,369
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	10,744,889
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	158,731,031
6250	Inventories of Supplies	57,712
6260	Prepaid Expenses	134,256
6299	Total Non-Financial Assets	158,922,999
9970	Total Accumulated Surplus/(Deficit)	169,667,888
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	147,487,029
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	22,598,063
6430	General Surplus/ (Deficit)	544,334
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	60,048
5076	Other Airport Board	28,458
5077	Other SMART	576
5078	Other	
5079	Other	
5098	Total Local Boards	89,082
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-852,100
6602	Unfunded Landfill closure costs	-198,520
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,050,620
9971	Total Accumulated Surplus/(Deficit)	169,667,888

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

for the year ended December 31, 2018

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,571,289
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	30,958,958
0225	PLUS: Current Year Penalties and Interest	201,189
0240	LESS: Total cash collections (SLC 72 0699 09)	31,054,685
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	184,816
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,491,935

Cash Collections

		9
		\$
0610	Current year's tax	29,912,789
0620	Previous year's tax	959,100
0630	Penalties and interest	182,796
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	31,054,685

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

for the year ended December 31, 2018

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	45,263	115	7,576	427	53,381	62,423	46,693	162,497	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)	7,529	27	1,753	100	9,409	5,209	4,013	18,631	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	7,529	27	1,753	100	9,409	5,209	4,013	18,631	
2099	Rebates for Charities (Mun. Act 361)	1,501	5	351	20	1,877	1,024	787	3,688	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	54,293	147	9,680	547	64,667	68,656	51,493	184,816	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	1,273,444	4,818	316,346	17,987	1,612,595				

2018.01

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	9,441,244
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	9,441,244
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	9,441,244

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

1210	Sinking fund debentures	
1220	Instalment (serial) debentures	
1230	Long term bank loans	9,441,244
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	9,441,244

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	2,559,099
1430	Storm water system	
1435	Waterworks system	5,678,962
1440	Solid Waste collection	
1445	Solid Waste disposal	937,043
1446	Waste diversion	
1450	Health services	15,970
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	241,196
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	8,974
9930	TOTAL Net Long Term Liabilities of the Municipality	9,441,244

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	1,004,318	426,444						
3220	Year 2020	2,062,081	325,853						
3230	Year 2021	1,002,444	282,819						
3240	Year 2022	1,042,038	237,952						
3250	Year 2023	1,088,736	191,253						
3260	Years 2024 to 2028	3,061,051	329,480						
3270	Years 2029 onwards	180,576	6,554						
3280	Int. to be earned on sink. funds								
3299	TOTAL	9,441,244	1,800,355	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2018: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2018.01001

FIR2018: Saugeen Shores T

Schedule 79

Asmt Code: 4110

COMMUNITY IMPROVEMENT PLANS

MAH Code: 41408

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Loans

- 2210 Loans issued in current year (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019
- 2620 Year: 2020
- 2630 Year: 2021
- 2640 Year: 2022
- 2650 Year: 2023
- 2660 Years beyond 2023

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	15.00	14.00	2.00
0210 Fire	3.00	44.00	0.00
0211 Uniform	2.00	44.00	
0212 Civilian	1.00		
0215 Police	22.00	14.00	0.00
0216 Uniform	19.00	12.00	
0217 Civilian	3.00	2.00	
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	33.00	13.00	13.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services		1.00	2.00
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	14.00	47.00	25.00
0250 Libraries		1.00	
0255 Planning	1.00		
0290 Other			
0298 Subtotal	88.00	134.00	42.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	53%		
--	-----	--	--

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit	22.00	3.00	
0325 Public Works	15.00	3.00	3.00
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	37.00	6.00	3.00

0399 TOTAL	125.00	140.00	45.00
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FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts 1 #	Value of Contracts 2 \$
18	10,267,531
12	9,883,838

4. Building permit information

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

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
216	48,391,447
27	33,843,000
97	13,297,810
340	95,532,257

5. Insured value of physical assets

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

1 \$
44,731,569
6,375,420
6,987,517
58,094,506

6. Total Dollar Losses due to Structural Fires

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

1 \$
1,125,667

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80**STATISTICAL INFORMATION**

for the year ended December 31, 2018

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Sewer Treatment	Wastewater treatment & disposal	0812	1,290,025	
1602	Water Treatment	Water treatment	0831	591,889	
1603	Water Distribution	Water distribution/transmission	0832	220,612	
1604	Recycling	Waste diversion	0860	208,619	
1605	Hardtop Maintenance	Roads - Paved	0611	153,124	
1606	Transit	Transit - Disabled & special needs	0632	129,512	
1607	Winter Control	Winter Control - Except sidewalks, Parking L	0621	104,705	
1608	Loosetop Maintenance	Roads - Unpaved	0612	96,005	
1609	Pool	Rec. Facility - All Other	1634	75,189	
1610	Rec Programs	Recreation programs	1620	46,055	

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	BRUCE AREA SOLID WASTE RECYCLING	Recycling Board	0807	24%		
0802	SAUGEEN MOBILITY & REGIONAL TRANSIT	Other	9001	21%		
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
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0846						
0847						
0848						
0849						

2018.01001

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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

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

FIR2018: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

9. Building Permit Information (Performance Measures)

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

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

Total Value of Construction Activity

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

1 \$
95,532,257

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

Median Number of Working Days
1
#
6

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

Reference : provincial standard is 10 working days

15

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

Reference : provincial standard is 15 working days

20

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

Reference : provincial standard is 20 working days

30

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

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

Number Of Building Permit Applications

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

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

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

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

1322 **Subtotal**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
247		247
20		20
7		7
0		0
274	0	274

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

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
107	107	
19	19	
32	32	
109	109	
267	267	0

Land Designated for Agricultural Purposes

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

Hectares
1
#
11,355

11. Transportation Services

1710 Roads : Total Paved Lane Km

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

1
#
418
388

1722 Has the entire municipal road system been rated?

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

2018.01

FIR2018: Saugeen Shores T

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

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

Asmt Code: 4110
MAH Code: 41408

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

	1
	\$
Debt Charges for the Current Year	
0210 Principal (SLC 74 3099 01)	968,143
0220 Interest (SLC 74 3099 02)	453,539
0299 Subtotal	1,421,682
0610 Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910 Total Debt Charges	1,421,682

	1
	\$
Excluded Debt Charges	
1010 Electricity - Principal (SLC 74 3030 01)	0
1020 Electricity - Interest (SLC 74 3030 02)	0
1030 Gas - Principal (SLC 74 3040 01)	0
1040 Gas - Interest (SLC 74 3040 02)	0
1050 Telephone - Principal (SLC 74 3050 01)	0
1060 Telephone - Interest (SLC 74 3050 02)	0
1099 Subtotal	0
1410 Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	6,549
1411 Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412 Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420 Total Debt Charges to be Excluded	6,549
9920 Net Debt Charges	1,415,133

	1
	\$
1610 Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	34,056,106
Excluded Revenue Amounts	
2010 Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	6,549
2210 Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	2,019,522
2220 Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	11,136
2225 Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226 Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	108,391
2230 Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	288,463
2240 Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-42,433
2250 Deferred revenue earned (Development Charges) (SLC 10 1812 01)	905,606
2251 Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	624,030
2253 Other Deferred revenue earned (SLC 10 1814 01)	0
2252 Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254 Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299 Subtotal	3,914,715
2410 Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610 Net Revenues	30,134,842
2620 25% of Net Revenues	7,533,711
9930 ESTIMATED ANNUAL REPAYMENT LIMIT	6,118,578

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

FIR2018: Saugeen Shores T

Schedule 83

Asmt Code: 4110

NOTES

MAH Code: 41408

for the year ended December 31, 2018

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :