Town of Kindersley Financial Statements December 31, 2016 Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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

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

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

June 12, 2017

Mayor

CFO/Administrator

## Independent Auditors' Report

To the Mayor and Council of Town of Kindersley:

We have audited the accompanying financial statements of Town of Kindersley, which comprise the statement of financial position as at December 31, 2016, and the statements of operations and accumulated surplus, changes in net financial assets (net debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Town of Kindersley as at December 31, 2016 and the results of its operations, changes in net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The comparative figures were reported on by another firm of public accountants.

Swift Current; Saskatchewan

June 12, 2017

Chartered Professional Accountants

MNPLLP



# Municipality of Town of Kindersley Statement of Financial Position As at December 31, 2016

Statement 1

	2016	2015
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	9,916,163	7,367,870
Taxes Receivable - Municipal (Note 3)	884,063	359,144
Other Accounts Receivable (Note 4)	1,287,396	1,637,910
Land for Resale (Note 5)	832,135	1,203,978
Long-Term Investments (Note 6)	33,664	32,054
Debt Charges Recoverable (Note 7)	-	E
Other (Specify)	-	=
Total Financial Assets	12,953,421	10,600,956
LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	675,340	910,486
Accrued Liabilities Payable		-
Deposits	334,851	329,786
Deferred Revenue (Note 9)	175,215	170,000
Accrued Landfill Costs (Note 10)	497,510	485,025
Liability for Contaminated Sites (Note 11)		-
Other Liabilities	9	-
Long-Term Debt (Note 12)	8,411,644	9,248,344
Lease Obligations (Note 13)		
Total Liabilities	10,094,560	11,143,641
NET FINANCIAL ASSETS (DEBT)	2,858,861	(542,685)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	55,990,750	56,432,817
Prepayments and Deferred Charges	103,656	124,542
Stock and Supplies	446,171	518,072
Other (Note 14)	-	_
Total Non-Financial Assets	56,540,577	57,075,431
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	59,399,438	56,532,746

# Municipality of Town of Kindersley Statement of Operations and Accumlated Surplus For the year ended December 31, 2016

Statement 2

	2016 Budget	2016	2015
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	8,551,350	8,590,303	8,252,296
Fees and Charges (Schedule 4, 5)	4,971,675	5,331,009	7,177,188
Conditional Grants (Schedule 4, 5)	353,152	335,914	307,536
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	136,500	98,758	(40,875)
Land Sales - Gain (Schedule 4, 5)	50,000	2,792	265,593
Investment Income and Commissions (Schedule 4, 5)	92,400	93,156	95,290
Other Revenues (Schedule 4, 5)	-	-	Ę I
Total Revenues	14,155,077	14,451,931	16,057,029
EXPENSES			
General Government Services (Schedule 3)	1,765,100	1,911,071	1,556,362
Protective Services (Schedule 3)	920,784	845,314	832,375
Transportation Services (Schedule 3)	2,516,500	2,392,469	2,519,220
Environmental and Public Health Services (Schedule 3)	1,088,450	894,128	1,396,253
Planning and Development Services (Schedule 3)	275,500	199,458	251,538
Recreation and Cultural Services (Schedule 3)	2,781,900	2,835,170	2,572,858
Utility Services (Schedule 3)	2,760,450	2,806,680	2,562,311
Total Expenses	12,108,684	11,884,290	11,690,917
Surplus of Revenues over Expenses before Other Capital Contributions	2,046,393	2,567,641	4,366,113
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	1,151,260	299,051	382,071
Surplus of Revenues over Expenses	3,197,653	2,866,693	4,748,184
Accumulated Surplus, Beginning of Year	56,532,746	56,532,746	51,784,562
Accumulated Surplus, End of Year	59,730,399	59,399,438	56,532,746

# Municipality of Town of Kindersley Statement of Changes in Net Financial Assets For the year ended December 31, 2016

Statement 3

	2016 Budget	2016	2015
Surplus	3,197,653	2,866,693	4,748,184
(Acquisition) of tangible capital assets	(3,447,565)	(1,582,875)	(4,649,091)
Amortization of tangible capital assets	1,847,100	1,933,897	1,835,910
Proceeds on disposal of tangible capital assets	0. 100	189,802	20,150
Loss (gain) on the disposal of tangible capital assets	(136,500)	(98,758)	40,875
Surplus (Deficit) of capital expenses over expenditures	(1,736,965)	442,067	(2,752,156)
(Acquisition) of supplies inventories	-	71,901	(143,225)
(Acquisition) of prepaid expense	-	20,886	(13,515)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	~	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	92,787	(156,740)
Increase/Decrease in Net Financial Assets	1,460,688	3,401,547	1,839,288
Net Financial Assets (Debt) - Beginning of Year	(542,685)	(542,685)	(2,381,973)
_			
Net Financial Assets (Debt) - End of Year	918,003	2,858,861	(542,685)

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus	2,866,693	4,748,184
Amortization	1,933,897	1,835,910
Loss (gain) on disposal of tangible capital assets	(98,758)	40,875
	4,701,832	6,624,969
Change in assets/liabilities	T	
Taxes Receivable - Municipal	(524,919)	195,904
Other Receivables	350,514	(631,310)
Land for Resale	371,842	(381,823)
Other Financial Assets	-	8
Accounts and Accrued Liabilities Payable	(235,146)	(36,628)
Deposits	5,065	10,397
Deferred Revenue	5,215	-
Accrued Landfill Costs	12,485	12,450
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	71,901	(143,225)
Prepayments and Deferred Charges	20,886	(20,501)
Other (Specify)	-	_
Cash provided by operating transactions	4,779,675	5,630,233
·		_
Capital:	NAME BURGOS PROGRAMS	500 pp. nor 1000 permitted
Acquisition of capital assets	(1,582,875)	(4,649,091)
Proceeds from the disposal of capital assets	189,802	20,150
Other capital		-
Cash applied to capital transactions	(1,393,072)	(4,628,941)
Investing:		
Purchase of long-term investments	(1,610)	(1,673)
Other investments	(.,5.5)	(1,075)
Cash provided by (applied to) investing transactions	(1,610)	(1,673)
con provided by (approved to) in resulting transmissions	(1,010)	(1,075)
Financing:	T	-
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(836,700)	(808,943)
Other financing		
Cash provided by (applied to) financing transactions	(836,700)	(808,943)
Change in Cash and Temporary Investments during the year	2,548,293	190,676
Cash and Temporary Investments - Beginning of Year	7,367,870	7,177,195
Cash and Temporary Investments - End of Year	9,916,163	7,367,870
	,,1	, -, ,,,,,

#### 1. Significant accounting policies

The consolidated financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council.

Significant aspects of the accounting policies are as follows:

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.

- Reporting Entity: The financial statements consolidates the assets, liabilities and flow of resources of the municipality. There
  are no other entities included in these financial statements.
- b) Collection of funds for other authorities: Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) Government Transfers: Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:
  - a) the transfers are authorized
  - b) any eligibility criteria have been met; and
  - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue. Earned government transfer amounts not received will be recorded as an amount receivable.

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

#### 1. Significant accounting policies - continued

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	40 to 75 Yrs
Road Network Assets	40 to 75 Yrs

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 include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

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

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

- m) Landfill liability: The municipality maintains a waste disposal site. The estimated liability for these expenses is recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate.
- n) Trust Funds: Funds held in trust for others are neither included in the municipality's assets or equity.
- Employee benefit plans: Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) Liability for Contaminated Sites: Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
  - a) an environmental standard exists;
  - b) contamination exceeds the environmental standard;
  - c) The municipality:
    - i. is directly responsible; or
    - ii. accepts responsibility;
  - d) it is expected that future economic benefits will be given up; and
  - e) a reasonable estimate of the amount can be made.

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

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

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

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

Planning and Development Services: Provides for neighbourhood development and sustainability.

Recreation and Culture Services: Provides for community services through the provision of recreation and leisure services.

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

#### 2. Cash and Temporary Investments

3. Taxes

Cash	9,916,163	7,367,870
Temporary Investments	1=1	-
Restricted Cash		-
Total Cash and Temporary Investments	9,916,163	7,367,870

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

eccivable - M	unicipal	2016	2015
Municipal	- Current	701,851	239,122
**************************************	- Arrears	230,952	168,762
		932,803	407,884
	- Less Allowance for Uncollectibles	(48,739)	(48,739
Total municip	al taxes receivable	884,063	359,144
School	- Current	257,158	76,791
	- Arrears	69,314	44,961
Fotal school to	axes receivable	326,471	121,752
Other		-	
Total taxes an	d grants in lieu receivable	1,210,535	480,896
Deduct taxes i	receivable to be collected on behalf of other organizations	(326,471)	(121,752)

2015

4. Other Accounts Receivable	2016	2015
Federal Government	35,014	40,334
Provincial Government	-	
Local Government	-	
Utility	698,973	628,794
Trade	506,908	935,904
Other (Specify)	53,447	37,309
Total Other Accounts Receivable	1,294,342	1,642,341
Less: Allowance for Uncollectibles	(6,946)	(4,431)
Net Other Accounts Receivable	1,287,396	1,637,910
5. Land for Resale	2016	2015
m mu n		1
Tax Title Property	5,542	394,757
Allowance for market value adjustment	(5,365)	(22,738)
Net Tax Title Property	177	372,019
Other Land	831,958	831,958
Allowance for market value adjustment	-	
Net Other Land	831,958	831,958
Total Land for Resale	832,135	1,203,978
6. Long-Term Investments	2016	2015
Sask Assoc. of Rural Municipalities - Self Insurance Fund	-	-
Other (Patronage equity)	33,664	32,054
Total Long-Term Investments	33,664	32,054
7. Debt Charges Recoverable	2016	2015
Current debt charges recoverable		- ]
Non-current debt charges recoverable	-	
Total Debt Charges Recoverable	-	-

# Municipality of Town of Kindersley

#### Notes to the Financial Statements

As at December 31, 2016

#### 8. Bank Indebtedness

Bank indebtedness includes an operating loan amounting to \$nil (2015 - \$nil) and bearing interest at prime plus 1%.

### Credit Arrangements

At December 31, 2016, the Municipality had lines of credit totaling \$1,000,000, none of which were drawn. The line of credit is unsecured and bearing interest at prime plus 1%.

#### 9. Deferred Revenue

	2016	2015
Sponsorship Revenue	65,000	80,000
Misc. Revenue	110,215	90,000
Total Deferred Revenue	175,215	170,000
10. Accrued Landfill Costs	2016	2015
Environmental Liabilities	497,510	485,025

Included in environmental liabilities is \$497,510 (prior year 2015 - \$485,025) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate. The landfill is at 97.55% capacity at the end of December 31, 2016 and has one more year left in the landfill.

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 100-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

#### 11. Liability for Contaminated Sites

The municipality has no contaminated site liabilities.

## 12. Long-Term Debt

a) The debt limit of the municipality is \$14,436,425. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2017	865,648	286,707	1,152,355	
2018	895,584	256,771	1,152,355	1,152,355
2019	926,556	225,800	1,152,355	1,152,355
2020	958,403	193,953	1,152,355	1,152,355
2021	991,799	160,556	1,152,355	1,152,355
Thereafter	3,773,655	304,018	4,077,673	1,152,355
Balance	8,411,644	1,427,806	9,839,450	5,761,777

teswow.

**Water Tower:** Bank loan repayment in quarterly installments of \$886,455 including interest at 3.52% due quarterly. The bank loans are secured by a general assignment of utility revenue receivable.

Future Principal repayments are estimated as follows:

				Prior
Year	Principal	Interest	Current Total	Year Total
2016			203,398	
2017	210,686	55,214	265,900	203,398
2018	218,223	47,678	265,900	210,686
2019	226,028	39,872	265,900	218,223
2020	233,917	31,983	265,900	226,028
2021	242,536	23,364	265,900	233,917
2022	251,150	14,751	265,900	242,536
2023	260,291	5,660	265,952	251,150
2024				
Balance_	1,642,832	218,521	1,861,353	

Water West Project: Bank loan repayment in a yearly installments of \$66,475 including interest at 3.42% due annually. The bank loans are secured by a general assignment of utility revenue receivable

Future Principal repayments are estimated as follows:

				Prior
Year	Principal	Interest	Current Total	Year Total
2016		***************************************	633,303	
2017	654,962	231,493	886,455	633,303
2018	677,361	209,094	886,455	654,962
2019	700,527	185,928	886,455	677,361
2020	724,485	161,970	886,455	700,527
2021	749,263	137,192	886,455	724,485
2022	774,887	111,568	886,455	749,263
2023	801,389	85,067	886,455	774,887
2024	828,796	57,659	886,455	801,389
2025	857,141	29,314	886,455	828,796
2026				
Balance	6,768,812	1,209,285	7,978,096	

## 13. Lease Obligations

There are no lease obligations during the year.

14. Other Non-financial Assets	2016	2015
No other non-financial assets	-	-

## 15. Contingent Liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

The municipality is also contingently liable for the following:

No items noted

#### 16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality pension expense in 2016 was \$237,203 (2015 - \$226,255). The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

# 17. Comparative Figures

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

### 18. Trusts Administered by the Municipality

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

	Current Year Total	Prior Year Total
Balance - Beginning of Year		
Revenue (Specify)		
Interest revenue		
Expenditure (Specify)		
Balance - End of Year		-

# Municipality of Town of Kindersley Schedule of Taxes and Other Unconditional Revenue As at December 31, 2016

_	2016 Budget	2016	2015
TAXES			THE PARTY OF THE P
General municipal tax levy	6,690,900	6,623,663	6,518,026
Abatements and adjustments	(15,000)	(14,168)	(11,876
Discount on current year taxes	-	815	(228,036
Net Municipal Taxes	6,675,900	6,610,311	6,278,114
Potash tax share			
Trailer license fees	150,000	172,405	151,376
Penalties on tax arrears	65,000	147,916	145,297
Special tax levy	5,500	5,400	5,700
Other (Specify)	-	-	_
Total Taxes	6,896,400	6,936,032	6,580,487
UNCONDITIONAL GRANTS			
Revenue Sharing	1,075,400	1,075,395	1,050,377
(Organized Hamlet)	1,075,400	1,075,595	1,030,377
	1 075 100	1.075.205	1.050.277
Total Unconditional Grants	1,075,400	1,075,395	1,050,377
GRANTS IN LIEU OF TAXES			
Federal	13,400	13,202	13,366
Provincial	13,100	13,202	12,500
S.P.C. Electrical		-1	
SaskEnergy Gas	-	-	-
TransGas	-	-	_
Central Services	25,200	25,201	24,535
SaskTel	9,700	9,650	9,768
Other (Specify)	29,950	29,547	29,922
Local/Other	56,200	55.079	56 207
Housing Authority	56,300	55,978	56,297
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)		-1	
Other Government Transfers	300,000	320,184	343,447
S.P.C. Surcharge	145,000	125,114	144,099
Sask Energy Surcharge Other (Specify)	143,000	123,114	144,099
Total Grants in Lieu of Taxes	579,550	578,876	621,432
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	8,551,350	8,590,303	8,252,296

Schedule 2 - 1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating Other Segmented Revenue			
Fees and Charges			
- Custom work	20.650	77.704	51.61
- Sales of supplies	30,650	77,784	51,61
- Other (Specify)	2,000	1,074	2,51
Total Fees and Charges	22.650	70.050	54.12
- Tangible capital asset sales - gain (loss)	32,650	78,858	54,13
- Land sales - gain	50,000	2.702	265.50
- Investment income and commissions	50,000	2,792	265,59
- Other (Specify)	92,400	93,156	95,29
Total Other Segmented Revenue	175.050	174.806	415.01
Conditional Grants	175,050	174,806	415,01
- Student Employment	21 200	16.094	10.05
- Other (Specify)	21,300	16,084	18,05
Total Conditional Grants	21 200	16.094	10.05
Total Operating	21,300	16,084 190,890	18,05
Capital	196,350	190,890	433,06
Conditional Grants			
- Federal Gas Tax	272 260	272 260	265.71
- Provincial Disaster Assistance	272,260	272,260	265,71
- Other (Specify)	-1	-	
Total Capital	272,260	272,260	265 71
Total Capital Total General Government Services	468,610	463,149	265,710 <b>698,77</b>
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			***************************************
Fees and Charges	203,600	136,545	195,122
- Other (Specify )	-	-	
Total Fees and Charges	203,600	136,545	195,122
- Tangible capital asset sales - gain (loss)		-	
- Other (Specify)	-	-	
Total Other Segmented Revenue	203,600	136,545	195,122
Conditional Grants			
- Student Employment	-	-	
- Local government	75,000	75,964	84,57
- Other (Specify)	_	-	
Total Conditional Grants	75,000	75,964	84,578
Total Operating	278,600	212,510	279,700
Capital			
Conditional Grants			
- Federal Gas Tax	_	_	
- Provincial Disaster Assistance	_	-	,
- Local government		-	
- Other (Specify)		-	
Fotal Capital		-	
Fotal Protective Services	278,600	212,510	279,700
AND THE PROPERTY OF THE PROPER	2.3,000	~1m,010	1.

	2016 Budget	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	7,500	14,590	6,828
- Sales of supplies	1,500	4,144	2,907
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Specify) Airport Fees	12,000	13,582	12,891
Total Fees and Charges	21,000	32,316	22,625
- Tangible capital asset sales - gain (loss)	75,000	89,395	(33,725)
- Other (Specify)			
Total Other Segmented Revenue	96,000	121,711	(11,100)
Conditional Grants			
- MREP (CTP)	-	-	
- Student Employment	-	-	-
- Other (Specify) Airport	94,260	79,259	92,121
Total Conditional Grants	94,260	79,259	92,121
Total Operating	190,260	200,970	81,021
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify )	-	-	-
Total Capital	-	-	-
Total Transportation Services	190,260	200,970	81,021
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	5	-	-
- Waste and Disposal Fees	413,300	493,962	441,299
- Other (Specify) Cemetery	23,300	23,864	32,578
Total Fees and Charges	436,600	517,826	473,877
- Tangible capital asset sales - gain (loss)	21,000	6,828	-,
- Other (Specify )	:-	-	- ]
Total Other Segmented Revenue	457,600	524,654	473,877
Conditional Grants			
- Student Employment	0.	-	-
- TAPD	-	-	-
- Local government	-	-	F
- Other (Specify) Transit Bus, Mosquito	40,792	40,792	31,993
Total Conditional Grants	40,792	40,792	31,993
Total Operating	498,392	565,446	505,870
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	86,361
- Provincial Disaster Assistance	-	-	-
- Other (Specify )	800,000	-	
Total Capital	800,000	-	86,361
Total Environmental and Public Health Services	1,298,392	565,446	592,231

	2016 Budget	2016	2015
PLANNING AND DEVELOPMENT SERVICES	Classification of the control of the		
Operating			
Other Segmented Revenue			
Fees and Charges			Westerstein Bestellich
- Maintenance and Development Charges	76,100	100,785	121,673
- Other (Specify )	-		-
Total Fees and Charges	76,100	100,785	121,673
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify )	-	-	
Total Other Segmented Revenue	76,100	100,785	121,673
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)		-	_
Total Conditional Grants	-	-	-
Total Operating	76,100	100,785	121,673
Capital	<del></del>		
Conditional Grants			
- Federal Gas Tax		~	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)		-	
Total Capital	-		-
Total Planning and Development Services	76,100	100,785	121,673
Operating Operating	Т	Т	
Other Segmented Revenue	522 725	606 675	667.201
Fees and Charges - Other (Specify) Doantions	523,725 75,000	606,675 49,120	667,291 37,972
	598,725	655,794	705,263
Total Fees and Charges	40,500	16,512	1,900
<ul><li>Tangible capital asset sales - gain (loss)</li><li>Other (Specify)</li></ul>	40,300	10,312	1,900
Total Other Segmented Revenue	639,225	672,306	707,163
Conditional Grants	039,223	072,300	707,103
- Student Employment	9390	_	
- Local government	113,000	115,045	63,467
- Other (Specify)	8,800	8,770	17,325
Total Conditional Grants	121,800	123,815	80,792
Total Operating	761,025	796,121	787,955
Capital	701,023	770,121	101,755
Conditional Grants	T		
- Federal Gas Tax		_	_
- Local government		_	_
- Provincial Disaster Assistance		_	
- Other (Specify)	79,000	26,792	30,000
Total Capital	79,000	26,792	30,000
Total Recreation and Cultural Services	840,025	822,912	817,955
1 otal Attention and Cultural of vices	0.10,020	022,712	027,500

	2016 Budget	2016	2015
UTILITY SERVICES			
Operating	·		
Other Segmented Revenue			
Fees and Charges			
- Water	2,276,500	2,995,277	3,238,703
- Sewer	1,275,000	701,062	732,591
- Other (Specify )	51,500	112,545	1,633,203
Total Fees and Charges	3,603,000	3,808,884	5,604,497
- Tangible capital asset sales - gain (loss)	-	(13,977)	(9,050)
- Other (Specify)		-	_
Total Other Segmented Revenue	3,603,000	3,794,907	5,595,447
Conditional Grants			
- Student Employment	-	-	i=1
- Other (Specify )	-	-	-
Total Conditional Grants	-		-
Total Operating	3,603,000	3,794,907	5,595,447
Capital			
Conditional Grants			
- Federal Gas Tax	*	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify )	-	-	-
Total Capital	-	-	-
Total Utility Services	3,603,000	3,794,907	5,595,447
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	6,754,987	6,160,680	8,186,804
SUMMARY			
Total Other Segmented Revenue	5,250,575	5,525,715	7,497,197
Total Conditional Grants	353,152	335,914	307,536
Total Capital Grants and Contributions	1,151,260	299,051	382,071
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	6,754,987	6,160,680	8,186,804

GENERAL GOVERNMENT SERVICES

Council remuneration and travel

129,438

2015

Council Terramoration and traver	137,300	113,000	129,436
Wages and benefits	808,000	807,235	745,610
Professional/Contractual services	429,100	609,927	444,553
Utilities	50,500	52,809	49,932
Maintenance, materials and supplies	85,200	78,501	120,316
Grants and contributions - operating	20,000	17,971	21,610
- capital	_	.,,,,,	-1,010
Amortization	43,000	41,284	41,585
Interest	45,000	41,204	41,363
Allowance for uncollectibles	190 500	180.500	2.000
Other (Specify)	189,500	189,500	3,000
	300	243	317
Total Government Services	1,765,100	1,911,071	1,556,362
DROTECTIVE SERVICES			
PROTECTIVE SERVICES			
Police protection			
Wages and benefits		-	-
Professional/Contractual services	367,734	330,032	328,047
Utilities	3,000	2,223	2,380
Maintenance, material and supplies	20,000	13,935	12,796
Grants and contributions - operating	-	-	-
- capital		-	-
Other (Specify)	2	8	-
Fire protection			
Wages and benefits	319,000	319,478	304,160
Professional/Contractual services	37,900	21,863	31,030
Utilities	21,150	18,931	21,361
Maintenance, material and supplies	97,000	84,618	79,865
Grants and contributions - operating	5,500	270	
	3,300	5,500	4,000
- capital			-
Amortization	49,500	48,735	48,735
Interest	-	-	-
Other (Specify)	-	-	
Total Protective Services	920,784	845,314	832,375
TRANSPORTATION SERVICES	Т т		
Wages and benefits	839,300	742,034	781,681
Professional/Contractual Services	467,450	317,241	485,056
Utilities	133,450	130,284	126,837
Maintenance, materials, and supplies	328,000	324,023	315,529
Gravel	50,000	127,367	115,552
Grants and contributions - operating	_	-	-
- capital		_	
Amortization	698,300	751,519	694,566
Interest	0,0,500	751,517	074,500
Other (Specify )		-	- 1
	2 51 ( 500	2 202 450	2 #40 220
Total Transportation Services	2,516,500	2,392,469	2,519,220

2016 Budget

139,500

2016

113,600

	2016 Budget	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	372,500	349,063	328,263
Professional/Contractual services	534,700	376,750	821,227
Utilities	20,050	21,307	17,676
Maintenance, materials and supplies	88,200	72,798	156,106
Grants and contributions - operating	-	,=	-
○ Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
<ul> <li>Waste disposal</li> </ul>	-	-	-
o Public Health	-	~	-
Amortization	73,000	74,211	72,981
Interest	-	-	-
Other (Specify)	-	_	-
Total Environmental and Public Health Services	1,088,450	894,128	1,396,253
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	39,450	26,720	39,772
Professional/Contractual Services	96,600	53,273	111,396
Grants and contributions - operating	139,450	119,465	100,370
- capital	-	-	-
Amortization	-		-
Interest	-	-	-
Other (Specify)	-	-	-
Total Planning and Development Services	275,500	199,458	251,538
RECREATION AND CULTURAL SERVICES	т		
Wages and benefits	1,035,400	974,732	932,850
Professional/Contractual services	242,350	205,100	216,048
Utilities	357,900	383,039	325,912
Maintenance, materials and supplies	486,400	598,681	452,436
Grants and contributions - operating	151,550	152,763	139,904
- capital	1=	:-	-
Amortization	508,300	520,855	505,708
Interest	-	-	-
Allowance for uncollectibles	-	_	=
Other (Specify)	=	-	-
Total Recreation and Cultural Services	2,781,900	2,835,170	2,572,858

# Municipality of Town of Kindersley

# Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	2016 Budget	2016	2015
UTILITY SERVICES		ndendekin erindek alamba ya hayu da dara makeba manambara, me umbenjiyi dingili gayabi sebejah membal	
Wages and benefits	735,700	694,468	645,767
Professional/Contractual services	655,800	693,493	589,323
Utilities	165,950	201,791	158,477
Maintenance, materials and supplies	415,500	411,205	359,983
Grants and contributions - operating	-	_ 0	-
- capital	-	-	-
Amortization	475,000	497,294	472,335
Interest	312,500	308,429	336,427
Allowance for uncollectibles	-	-	-
Other (Specify)	-	y-	-
Total Utility Services	2,760,450	2,806,680	2,562,311
TOTAL EXPENSES BY FUNCTION	12,108,684	11,884,290	11,690,917

Municipality of Town of Kindersley Consolidated Schedule of Segment Disclosure by Function As at December 31, 2016

	General	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and	Utility Services	Total
Revenues (Schedule 2)					-			
Fees and Charges	78,858	136,545	32,316	517,826	100,785	655,794	3,808,884	5.331,009
Tangible Capital Asset Sales - Gain	£	1	89,395	6,828	•	16.512	(13,977)	98 758
Land Sales - Gain	2,792	ı	L	1	•	1		2.792
Investment Income and Commissions	93,156	,		1	•	t	1	93 156
Other Revenues	1		;I	1	t	1	1	
Grants - Conditional	16,084	75,964	79,259	40,792	•	123,815	1	335,914
- Capital	272,260	•	ľ		•	26,792	j.	299,051
Total Revenues	463,149	212,510	200,970	565,446	100,785	822,912	3,794,907	6,160,680
Expenses (Schedule 3)								
Wages & Benefits	920,836	319,478	742,034	349,063	26,720	974,732	694,468	4.027.331
Professional/ Contractual Services	609,927	351,895	317,241	376,750	53,273	205,100	693,493	2,607,679
Utilities	52,809	21,154	130,284	21,307		383,039	201,791	810,384
Maintenance Materials and Supplies	78,501	98,553	451,389	72,798	i,	598,681	411,205	1,711,127
Grants and Contributions	17,971	5,500	1	<b>J</b>	119,465	152,763	1	295,699
Amortization	41,284	48,735	751,519	74,211	•	520,855	497,294	1,933,897
Interest	1	ı	1	1	,	Į.	308,429	308,429
Allowance for Uncollectibles	189,500	1	r	ļ	I	1	į	189,500
Other	243	i	ı	t	t	13	Ţ	243
Total Expenses	1,911,071	845,314	2,392,469	894,128	199,458	2,835,170	2,806,680	11,884,290
Surplus (Deficit) by Function	(1,447,922)	(632,805)	(2,191,499)	(328,683)	(98,672)	(2,012,258)	988,228	(5,723,610)

Taxes and other unconditional revenue (Schedule 1)

Net Surplus (Deficit)

2,866,693

8,590,303

21

Municipality of Town of Kindersley Consolidated Schedule of Segment Disclosure by Function As at December 31, 2015

	General	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and	Hility Commings	E
Revenues (Schedule 2)							Schuld Schules	10021
Fees and Charges	54,131	195,122	22,625	473,877	121,673	705.263	5.604.497	7 177 188
Tangible Capital Asset Sales - Gain	t	•	(33,725)	ı		1.900	(9 050)	(40.875)
Land Sales - Gain	265,593	ľ	,	1	,		(6)	265 593
Investment Income and Commissions	95,290	,	t	•		ā <b>l</b>	1	05 290
Other Revenues	1	ı	r	•	1	§ 31	1	0/7,0/
Grants - Conditional	18,052	84,578	92,121	31,993	J	80,792	ſ	307 536
- Capital	265,710			86,361	,	30,000	ı	382,071
Total Revenues	698,777	279,700	81,021	592,231	121,673	817,955	5,595,447	8,186,804
Expenses (Schedule 3)								
Wages & Benefits	875,048	304,160	781,681	328,263	39,772	932,850	645.767	3 907 541
Professional/ Contractual Services	444,553	359,078	485,056	821,227	111,396	216,048	589,323	3.026,680
Utilities	49,932	23,741	126,837	17,676	1	325,912	158,477	702.574
Maintenance Materials and Supplies	120,316	92,661	431,081	156,106	ı	452,436	359,983	1.612.584
Grants and Contributions	21,610	4,000	1	1	100,370	139,904	1	265,885
Amortization	41,585	48,735	694,566	72,981	•	505,708	472,335	1,835,910
Interest	1	t	E	'	1	3	336,427	336,427
Allowance for Uncollectibles	3,000	J	I.	r	ı	,	1	3 000
Other	317	ı	c	1			1	317
Total Expenses	1,556,362	832,375	2,519,220	1,396,253	251,538	2,572,858	2,562,311	11,690,917
Surplus (Deficit) by Function	(857,584)	(552,675)	(2,438,199)	(804,022)	(129,865)	(1,754,903)	3,033,136	(3,504,113)

Taxes and other unconditional revenue (Schedule 1)

Net Surplus (Deficit)

4,748,184

8,252,296

Municipality of Town of Kindersley Consolidated Schedule of Tangible Capital Assets by Object As at December 31, 2016

	1 [					2016				2015
				General Assets			Infrastructure	General/ Infrastructure		
		Land	Land	Ruilding	Vokialas	Machinery &	,	Assets Under		
	Asset cost		200	chimping	v cilicies	Edulpment	Linear assets	Construction	Total	Total
	Opening Asset costs	1,641,906	11,936,742	19,009,828	2,028,486	6,096,114	32,991,204	1,476,000	75,180,281	70,712,545
siəs	Additions during the year	1	ı	10,500		491,610	1,849,920	188,630	2,540,660	4,697,729
SY	Disposals and write-downs during the year	T.	ı	ı	1	(237,176)	(54,696)		(291,872)	(181,355)
	Transfers (from) assets under construction	1	1	ï	ı			(957,786)	(957,786)	(48,638)
	Closing Asset Costs	1,641,906	11,936,742	19,020,328	2,028,486	6,350,548	34,786,428	706,845	76,471,284	75,180,281
	Accumulated Amortization Cost									
ио	Opening Accumulated Amortization Costs	ı	706,930	2,707,897	775,321	2,973,390	11,583,926	,	18,747,464	17,031,884
ונוְניטנוִ.	Add: Amortization taken	,	201,529	369,964	130,786	454,531	777,086	t	1,933,897	1,835,910
out	Less: Accumulated amortization on disposals	t.	1	ı	,	(159,927)	(40,901)	1	(200,827)	(120,330)
	Closing Accumulated Amortization Costs		908,459	3,077,861	906,108	3,267,994	12,320,111		20,480,534	18,747,464
	Net Book Value	1,641,906	11,028,283	15,942,466	1,122,379	3,082,554	22,466,317	706,845	55,990,750	56,432,817
	1. Total contributed/donated assets received in 2016:		~							
	2. List of assets recognized at nominal value in 2016 are:	ii								
	- Infrastructure Assets - Vehicles - Machinery and Equipment		99 99 99							
	3. Amount of interest capitalized in 2016		•							

Municipality of Town of Kindersley Consolidated Schedule of Tangible Capital Assets by Function As at December 31, 2016

					2016					2015
		Conoral	Protootivo	The section of the se	Environmental					
ı		Government	Services	Services	X rublic Health	Develorment	Kecreation &	Water & Some	Total	F
	Asset cost						2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	יומנין כב סבווביו	10141	Lotal
	Opening Asset costs	1,447,453	1,128,763	20,786,849	1,012,420	161,473	22,362,895	28,280,428	75,180,281	70,712,545
siəssi	Additions during the year	,	6,600	1,049,676	45,049	J	302,613	1,133,722	2,540,660	4,697,729
7	Disposals and write-downs during the year	,	r	(162,494)	(29,180)	T <sub>2</sub>	(83,024)	(974,960)	(1,249,658)	(229,993)
	Closing Asset Costs	1,447,453	1,138,363	21,674,031	1,028,289	161,473	22,582,485	28,439,190	76,471,284	75,180,281
_~	Accumulated Amortization Cost									
ио	Opening Accumulated Amortization Costs	456,424	396,911	8,977,135	516,711	53,890	3,547,337	4,799,057	18,747,464	17,031,884
imsira	Add: Amortization taken	47,905	48,735	744,898	64,406	9,804	520,855	497,294	1,933,897	1,835,910
omk.	Less: Accumulated amortization on disposals	•	1	(112,686)	(17,508)	T%	(67,435)	(3,198)	(200,827)	(120,330)
	Closing Accumulated Amortization Costs	504,329	445,646	9,609,347	563,609	63,694	4,000,756	5,293,153	20,480,534	18,747,464
141	Net Book Value	943,124	692,717	12,064,684	464,680	97,779	18,581,729	23,146,037	55,990,750	56,432,817

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	2,055,140	636,206	2,691,346
APPROPRIATED RESERVES			
Machinery and Equipment	722,416	213,616	936,032
Public Reserve	73,157	-	73,157
Capital Trust	368,600	81,880	450,480
Utility	570,100	399,613	969,713
Other (Specify)	5,558,861	1,140,743	6,699,604
Total Appropriated	7,293,133	1,835,852	9,128,985
ORGANIZED HAMLETS (add lines if required)  Organized Hamlet of (Name)  Total Organized Hamlets	- - - - - -	- - - - -	- - - - -
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	56,432,817	(442,067)	55,990,750
Less: Related debt	(9,248,344)	836,700	(8,411,644)
Net Investment in Tangible Capital Assets	47,184,473	394,633	47,579,106
Total Accumulated Surplus	56,532,746	2,866,691	59,399,438

Municipality of Town of Kindersley Schedule of Mill Rates and Assessments As at December 31, 2016

			PROPERTY CLASS	CLASS			
			Residential	Seasonal	Commercial	Potash	
	Agriculture	Residential	Condominium	Residential	& Industrial	Mine(s)	Total
Taxable Assessment	434,555	229,449,150	8,127,560	J	146.371.395		384 382 660
Regional Park Assessment							000,500,000
Total Assessment							384 382 660
Mill Rate Factor(s)	1.4281	0.8003	0 8003		1 3178		
Total Base/Minimum Tax (generated for each					0/101		
property class)	,	1,000,380	7.800		331 060		1 330 240
Total Municipal Tax Levy (include base					2006		1,227,240
and/or minimum tax and special levies)	9,526	3,469,560	107,644		3,157,966		6.744.696
							0 506 60

MILL RATES:	MILLS
Average Municipal*	17.5468
Average School*	6.2649
Potash Mill Rate	
Uniform Municipal Mill Rate	15.35

 $<sup>^{*}</sup>$  Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

			Reimbursed	
Position	Name	Remuneration	Costs	Total
Reeve/Mayor	John Enns-Wind	1,650		1,650
Reeve/Mayor	Rod Perkins	5,000		5,000
Councillor/Alderman	Ken Francis	2,000		2,000
Councillor/Alderman	Vaughn Biberdorf	8,500		8,500
Councillor/Alderman	Randy Ervine	1,500		1,500
Councillor/Alderman	Dean Galbraith	1,500		1,500
Councillor/Alderman	Shaun Henry	20,175	1	20,175
Councillor/Alderman	Lorne Janzen	8,500	1	8,500
Councillor/Alderman	Robert McTaggart	8,500		8,500
Councillor/Alderman	Elyse Moss	1,500		1,500
Councillor/Alderman	Curtis Sackville	18,675		18,675
Councillor/Alderman	James Schmidt	8,500		8,500
Total		86,000		86,000