

Town of Birch Hills
Consolidated Financial Statements
December 31, 2016

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Management's Responsibility

To the Ratepayers of the Town of Birch Hills:

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

In discharging its responsibilities for the integrity and fairness of the consolidated 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 consolidated financial statements.

The Council is composed of elected officials who are not employees of the Town. 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 consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

May 10, 2017



Mayor

Independent Auditors' Report

To the Mayor and Council of Town of Birch Hills

We have audited the accompanying consolidated financial statements of the Town of Birch Hills, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations, changes in net financial assets, cash flow and supporting schedules for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 the consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Birch Hills as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Prince Albert, Saskatchewan

May 10, 2017

MNP LLP

Chartered Professional Accountants

MNP

Municipality of Town of Birch Hills
Consolidated Statement of Financial Position
As at December 31, 2016

Statement 1

	2016	2015
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	759,321	627,250
Taxes Receivable - Municipal (Note 3)	99,494	122,566
Other Accounts Receivable (Note 4)	143,604	167,071
Land for Resale (Note 5)	403,163	412,152
Long-Term Investments (Note 6)	75,697	102,884
Debt Charges Recoverable	-	-
Other (Specify)	-	-
Total Financial Assets	1,481,278	1,431,923
LIABILITIES		
Bank Indebtedness (Note 7)	-	-
Accounts Payable	123,365	94,206
Accrued Liabilities Payable	17,773	6,728
Deposits	43,074	40,089
Deferred Revenue (Note 8)	8,688	8,888
Accrued Landfill Costs (Note 9)	7,129	7,129
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 10)	618,910	752,194
Lease Obligations (Note 11)	20,627	26,475
Total Liabilities	839,566	935,709
NET FINANCIAL ASSETS	641,712	496,214
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	6,685,553	6,457,401
Prepayments and Deferred Charges	1,370	36,914
Stock and Supplies	6,156	66,158
Other	-	-
Total Non-Financial Assets	6,693,079	6,560,473
Accumulated Surplus (Schedule 8)	7,334,791	7,056,687

Approved on behalf of Mayor and Council

Mayor

Councillor

See accompanying notes

Municipality of Town of Birch Hills
Consolidated Statement of Operations
As at December 31, 2016

Statement 2

	2016 Budget (Note 16)	2016	2015
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	1,153,140	1,149,475	1,141,960
Fees and Charges (Schedule 4, 5)	1,137,450	876,550	881,170
Conditional Grants (Schedule 4, 5)	99,087	62,158	107,777
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	27,457	6,850
Land Sales - Gain (Schedule 4, 5)	50,000	20,011	-
Investment Income and Commissions (Schedule 4, 5)	-	-	-
Other Revenues (Schedule 4, 5)	41,000	500,615	268,791
Total Revenues	2,480,677	2,636,266	2,406,548
Expenses			
General Government Services (Schedule 3)	399,808	426,711	360,027
Protective Services (Schedule 3)	123,700	106,965	110,784
Transportation Services (Schedule 3)	443,200	463,015	377,566
Environmental and Public Health Services (Schedule 3)	98,500	110,887	122,028
Planning and Development Services (Schedule 3)	-	3,835	6,171
Recreation and Cultural Services (Schedule 3)	641,740	749,485	708,450
Utility Services (Schedule 3)	386,334	559,188	485,925
Total Expenses	2,093,282	2,420,086	2,170,951
Surplus of Revenues over Expenses before Other Capital Contributions	387,395	216,179	235,597
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	63,415	61,925	60,397
Surplus of Revenues over Expenses	450,810	278,104	295,994
Accumulated Surplus, Beginning of Year	7,056,687	7,056,687	6,760,693
Accumulated Surplus, End of Year	7,507,497	7,334,791	7,056,687

See accompanying notes

Municipality of Town of Birch Hills
Consolidated Statement of Changes in Net Financial Assets
As at December 31, 2016

Statement 3

	2016 Budget (Note 16)	2016	2015
Surplus	450,810	278,104	295,994
(Acquisition) of tangible capital assets	(610,750)	(516,085)	(809,676)
Amortization of tangible capital assets	-	287,933	280,580
Proceeds on disposal of tangible capital assets	-	27,457	6,850
Loss (gain) on the disposal of tangible capital assets	-	(27,457)	(6,850)
Surplus (Deficit) of capital expenses over expenditures	(610,750)	(228,152)	(529,096)
(Acquisition) of supplies inventories	-	(6,156)	(66,158)
(Acquisition) of prepaid expense	-	(1,370)	(36,914)
Consumption of supplies inventory	-	66,158	793
Use of prepaid expense	-	36,914	24,673
Surplus (Deficit) of expenses of other non-financial over expenditures	-	95,546	(77,606)
Increase (Decrease) in Net Financial Assets	(159,940)	145,498	(310,708)
Net Financial Asset - Beginning of Year	496,214	496,214	806,922
Net Financial Assets - End of Year	336,274	641,712	496,214

See accompanying notes

Municipality of Town of Birch Hills
Consolidated Statement of Cash Flow
As at December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus	278,104	295,994
Amortization	287,933	280,580
Loss (gain) on disposal of tangible capital assets	(27,457)	(6,850)
Building donation	(27,500)	-
	511,080	569,724
Change in assets/liabilities		
Taxes Receivable - Municipal	23,072	(11,215)
Other Receivables	23,467	(2,125)
Land for Resale	8,989	-
Other Financial Assets	-	-
Accounts and accrued liabilities payable	40,205	63,505
Deposits	2,985	2,884
Deferred Revenue	(200)	1,239
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and supplies for use	60,002	(65,365)
Prepayments and Deferred Charges	35,544	(12,241)
Other (specify)	-	-
Cash provided by operating transactions	705,144	546,406
Capital:		
Acquisition of capital assets	(488,585)	(777,088)
Proceeds from the disposal of capital assets	27,457	6,850
Other capital	-	-
Cash applied to capital transactions	(461,128)	(770,238)
Investing:		
Long-term investments	27,187	(50,254)
Other investments	-	-
Cash provided by (applied to) investing transactions	27,187	(50,254)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	870,000	-
Long-term debt repaid	(1,003,284)	(117,614)
Other financing	(5,848)	(6,112)
Cash provided by (applied to) financing transactions	(139,132)	(123,726)
Change in Cash and Temporary Investments during the year	132,071	(397,812)
Cash and Temporary Investments - Beginning of Year	627,250	1,025,062
Cash and Temporary Investments - End of Year	759,321	627,250

See accompanying notes

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies

The consolidated financial statements of the town are prepared by management in accordance with the Canadian public sector accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council. Significant aspects of the accounting policies are as follows:

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognized revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The financial statements consolidates the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

<u>Entity</u>	<u>Basis of Reporting</u>
Birch Hills and District Recreation Board	100% Consolidation for capital
	100% Consolidation for operating

All inter-organizational transactions and balances have been eliminated.

- c) **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. The amounts collected are disclosed in Note 3.
- d) **Government Transfers:** Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:
 - a) the transfer is authorized;
 - b) eligibility criteria have been met by the recipient; and,
 - c) a reasonable estimate of the amount can be made.

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

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

- e) **Land Inventory Held for Resale -** Land Inventory, comprising land held for future development and resale, is valued at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or service. Revenue from the land sales is recognized when the title is transferred to the buyer.
- f) **Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Fees and charges revenue, as well as other revenue is recognized in the period when the related expenses are incurred or services performed.
- g) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- h) **Net-Financial Assets:** Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- i) **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.
- j) **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.

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies - continued

- k) **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.
- l) **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.
- m) **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. Inventory as it relates to the operations of the Birch Hills and District Recreation Board is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method.
- n) **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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. 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 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	
Water & Sewer	40 Yrs
Road Network Assets	40 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.

- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 15.

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies (continued)

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

The measurement of materials and supplies 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.

- q) **Basis of segmentation/Segment report:** The Municipality has adopted the new 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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

- r) **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.

- s) **Recent Accounting Pronouncements**

PS 2200 Related Party Disclosure: In March 2015, the Public Sector Accounting Board (PSAB) issued a new standard, PS 2200 Related Party Disclosures. This new Section defines a related party and established disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements. This Section is effective for fiscal years beginning on or after April 1, 2017. Early adoption is permitted.

PS 3210 Assets: In June 2015, new PS 3210 Assets was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section provides guidance for applying the definition of assets set out in PS 1000 Financial Statement Concepts. The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies (continued)

s) **Recent Accounting Pronouncements (continued from previous page)**

PS 3450 Financial Instruments: In June 2011, the Public Sector Accounting Board (PSAB) issued new PS 3450 Financial Instruments. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. In May 2012, the transitional provisions for this Section were amended, effective at the time the standard is initially applied, to clarify that the measurement provisions are applied prospectively. Adjustments to previous carrying amounts are recognized in opening accumulated remeasurement gains or losses. Additionally, a new transitional provision has been added that applies to government organizations transitioning from the standards in Part V of the CPA Canada Handbook – Accounting with items classified as available for sale. Accumulated other comprehensive income (OCI) from items classified as available for sale is recognized in accumulated remeasurement gains or losses on transition. In September 2015, the effective date for governments was extended by three years. PS 3450 is effective for fiscal years beginning on or after April 1, 2019. In the period that a public sector entity applies PS 3450, it also applies PS 1201, PS 2601 and PS 3041. Early adoption is permitted.

2. Cash and temporary investments

	2016	2015
Cash	709,321	627,250
Temporary Investments - GICs	50,000	-
Restricted Cash	-	-
Total Cash and temporary investments	759,321	627,250

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

3. Taxes and grants in lieu receivable

	2016	2015
Municipal - Current	68,772	76,685
- Arrears	35,655	50,814
	104,427	127,499
- Less Allowance for Uncollectibles	(4,933)	(4,933)
Total municipal taxes receivable	99,494	122,566
School - Current	16,267	20,092
- Arrears	6,725	13,708
Total school taxes receivable	22,992	33,800
Other	-	-
Total taxes and grants in lieu receivable	122,486	156,366
Deduct taxes receivable to be collected on behalf of other organizations	(22,992)	(33,800)
Municipal and grants in lieu taxes receivable	99,494	122,566

Municipality of Town of Birch Hills

Notes to the Consolidated Financial Statements

As at December 31, 2016

4. Other Accounts Receivable	2016	2015
Federal government	54,672	66,813
Provincial government	-	-
Local government	-	-
Utility	37,101	33,974
Trade	70,309	82,676
Other (specify)	-	-
Total Other Accounts Receivable	162,082	183,463
Less Allowance for Uncollectibles	(18,478)	(16,392)
Net Other Accounts Receivable	143,604	167,071

5. Land for Resale	2016	2015
Tax Title Property	3,431	3,431
Allowance for market value adjustment	-	-
Net Tax Title Property	3,431	3,431
Other Land	399,732	408,721
Allowance for market value adjustment	-	-
Net Other Land	399,732	408,721
Total Land for Resale	403,163	412,152

6. Long term investments	2016	2015
Investment in Railway	20,000	20,000
Co-op equity	-	9,964
Term deposits	55,697	72,920
Total long term investments	75,697	102,884

7. Bank indebtedness

Credit

Arrangements

The Town has an authorized line of credit in the amount of \$250,000 (2015 - \$250,000) with the Affinity Credit Union. Interest is at prime and the line is secured by assignment of grants and receivables. The Town has utilized \$nil (2015 - \$nil) of this line of credit at December 31, 2016.

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

8. Deferred revenue

	2016	2015
Sask Lotteries		
Opening deferred revenue	8,888	7,649
Grant distributions	16,151	15,738
Eligible costs	(16,351)	(14,499)
	8,688	8,888
Gas tax - New Deal for Cities and Communities		
Opening deferred revenue	-	-
Grant distributions	60,435	60,435
Eligible costs	(60,435)	(60,435)
	-	-
Total deferred revenue	8,688	8,888

9. Accrued landfill costs

	2016	2015
Environmental liabilities	7,129	7,129

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, 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. The landfill closed in 2011 therefore the remaining liability is for post-closure costs.

10. Long-term debt

a) The debt limit of the municipality is \$1,445,080. 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).

Utilities: Affinity Credit Union loans are repayable in annual installments of \$105,923 plus monthly interest payments at prime + 2.7% per annum, secured by a general assignment of property taxes receivable, due 2022.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2017	105,923	25,579	131,502	147,008
2018	105,923	22,189	128,112	141,150
2019	105,923	18,656	124,579	135,291
2020	105,923	14,973	120,896	129,432
2021	105,923	11,136	117,059	123,574
Thereafter	76,597	10,104	86,701	218,466
Balance	606,212	102,637	708,849	894,921

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

10. Long-term debt (continued)

Transportation Department: RBC loan repayable in monthly instalments of \$461, including interest at 2.99%, due 2018. Security is provided by a 2013 GMC Sierra 150.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2017	5,312	222	5,534	5,534
2018	4,549	65	4,614	4,612
Balance	9,861	287	10,148	10,146

Transportation Department: Affinity term loan repayable in monthly instalments of \$600, including floating interest at prime plus 3.70% due 2017. Term loan is unsecured.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2017	2,837	25	2,862	2,862
Balance	2,837	25	2,862	2,862

11. Lease obligation

Golf Lease Inc. capital lease obligation for six golf carts having a net book value of \$28,484, payable at \$1,302 per month plus tax, six times a year including interest at 8.019%, due October 2019 with a purchase option at the end of the lease of \$1.05.

Future minimum lease payments related to the obligation under capital lease are as follows:

Year	Principal	Interest	Current Total
2017	6,334	1,478	7,812
2018	6,861	951	7,812
2019	7,432	380	7,812
Balance	20,627	2,809	23,436

Tangible capital assets includes assets under capital lease with a gross cost of \$31,650 (2015 - \$31,650), and accumulated amortization of \$3,166 (2015 - \$1,583).

Municipality of Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2016

12. 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. No liability has been recorded as at December 31, 2016.

13. Comparative figures

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

14. Commitments

Commencing in 2013, the Town entered into a 5 year agreement to pay \$1,000 per year to Struthers Lake Regional Park until 2018.

In 2016, the Town commenced a local improvement project, with an estimated cost of \$1,248,831. As at December 31, 2016, \$9,160 of expenses have been incurred. The Town anticipates the project to be completed in 2018.

15. Trusts Administered by the Municipality

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

	2016	2015
Balance - Beginning of Year	49,567	56,999
Revenue	1,137	1,847
Interest revenue	113	196
Expenditure	(3,450)	(9,475)
Balance - End of Year	47,367	49,567

16. Budget figures

The budgeted figures were approved by the Mayor and Council on April 27, 2016.

Municipality of Town of Birch Hills
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2016

Schedule 1

	2016 Budget(Note 16)	2016	2015
TAXES			
General municipal tax levy	855,394	856,447	857,868
Abatements and adjustments	(10,000)	(13,457)	(16,373)
Discount on current year taxes	(35,000)	(31,802)	(32,497)
Net Municipal Taxes	810,394	811,188	808,998
Potash tax share	-	-	-
Trailer license fees	-	-	1,050
Penalties on tax arrears	20,000	21,286	19,546
Special tax levy	-	-	-
Other (Specify)	-	-	-
Total Taxes	830,394	832,474	829,594
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	246,161	246,161	240,470
Organized Hamlet	-	-	-
Total Unconditional Grants	246,161	246,161	240,470
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
SPMC - Municipal Share	-	-	-
SaskTel	4,585	4,658	4,601
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	72,000	66,182	67,295
Sask Energy Surcharge	-	-	-
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	76,585	70,840	71,896
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,153,140	1,149,475	1,141,960

Municipality of Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2016

Schedule 2 - 1

	2016 Budget(Note 16)	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Custom work	-	-	-
- Sales of supplies	1,400	1,027	1,182
- Other (Misc. fees)	304,900	5,024	5,750
Total Fees and Charges	306,300	6,051	6,932
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	50,000	20,011	-
- Investment income and commissions	-	-	-
- Other	41,000	22,411	20,740
Total Other Segmented Revenue	397,300	48,473	27,672
Conditional Grants			
- Student Employment	-	-	-
- Saskatchewan Infrastructure Growth Initiative	-	16,925	6,472
Total Conditional Grants	-	16,925	6,472
Total Operating	397,300	65,398	34,144
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total General Government Services	397,300	65,398	34,144

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (Fire protection and dog tag fees)	20,400	40,417	30,434
Total Fees and Charges	20,400	40,417	30,434
- Tangible capital asset sales - gain (loss)	-	-	-
- Donations	-	3,901	12,992
Total Other Segmented Revenue	20,400	44,318	43,426
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	20,400	44,318	43,426
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Protective Services	20,400	44,318	43,426

Municipality of Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2016

Schedule 2 - 2

	2016 Budget(Note 16)	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Airport Fuel)	12,000	-	-
Total Fees and Charges	12,000	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	12,000	-	-
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	12,000	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Transportation Services	12,000	-	-

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	4,495	295
- Other (Specify)	-	-	-
Total Fees and Charges	-	4,495	295
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	4,495	295
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Transit Assistance	87	87	77
Total Conditional Grants	87	87	77
Total Operating	87	4,582	372
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	87	4,582	372

Municipality of Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2016

Schedule 2 - 3

2016 Budget(Note 16) **2016** **2015**

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges	-	-	-
- Rec Board fees	238,250	271,977	288,217
Total Fees and Charges	238,250	271,977	288,217
- Tangible capital asset sales - gain (loss)	-	27,457	6,850
- Rec Board other income	289,960	366,294	235,059
- Donations - facilities	-	104,553	-
Total Other Segmented Revenue	528,210	770,281	530,126
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	50,000
- Other (Rec Board)	99,000	45,146	51,228
Total Conditional Grants	99,000	45,146	101,228
Total Operating	627,210	815,427	631,354

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	627,210	815,427	631,354

Municipality of Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2016

Schedule 2 - 4

	2016 Budget(Note 16)	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	558,000	551,310	552,392
- Sewer	-	-	-
- Other	2,500	2,300	2,900
Total Fees and Charges	560,500	553,610	555,292
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	3,456	-
Total Other Segmented R	560,500	557,066	555,292
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	560,500	557,066	555,292
Capital			
Conditional Grants			
- Federal Gas Tax	63,415	61,925	60,397
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Saskatchewan Infrastructure Growth Initiative	-	-	-
Total Capital	63,415	61,925	60,397
Total Utility Services	623,915	618,991	615,689

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,680,912	1,548,716	1,324,985
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SUMMARY

Total Other Segmented Revenue	1,518,410	1,424,633	1,156,811
Total Conditional Grants	99,087	62,158	107,777
Total Capital Grants and Contributions	63,415	61,925	60,397
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,680,912	1,548,716	1,324,985

Municipality of Town of Birch Hills
Consolidated Schedule of Total Expenses by Function
As at December 31, 2016

Schedule 3 - 1

	2016 Budget(Note 16)	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	61,000	59,126	51,999
Wages and benefits	116,723	133,200	104,491
Professional/Contractual services	189,085	171,437	168,325
Utilities	2,000	3,957	2,021
Maintenance, materials and supplies	26,000	38,330	22,279
Grants and contributions - operating	3,000	4,045	2,997
- capital	-	-	-
Amortization	-	9,594	6,872
Interest	-	-	1,043
Allowance for uncollectibles	-	4,445	-
Other - Election	2,000	2,577	-
Total Government Services	399,808	426,711	360,027

PROTECTIVE SERVICES

Police protection

Wages and benefits	45,900	46,138	45,325
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-

Fire protections

Wages and benefits	35,000	14,556	13,727
Professional/Contractual services	7,400	10,211	7,162
Utilities	10,600	10,484	10,096
Maintenance, material and supplies	20,800	15,589	21,955
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	8,756	9,115
Interest	-	-	-
Other - travel and convention	4,000	1,231	3,404

Total Protective Services	123,700	106,965	110,784
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TRANSPORTATION SERVICES

Wages and benefits	203,500	205,739	195,110
Professional/Contractual Services	20,100	17,866	22,706
Utilities	30,000	28,429	26,962
Maintenance, materials, and supplies	139,600	78,980	45,998
Street Maintenance and gravel	50,000	58,888	13,888
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	73,113	72,902
Interest	-	-	-
Other (Specify)	-	-	-

Total Transportation Services	443,200	463,015	377,566
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Municipality of Town of Birch Hills
Consolidated Schedule of Total Expenses by Function
As at December 31, 2016

Schedule 3 - 2

	2016 Budget(Note 16)	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	1,698
Professional/Contractual services	98,000	98,912	108,074
Utilities	-	-	-
Maintenance, materials and supplies	500	3,013	1,918
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	8,962	10,338
Interest	-	-	-
Other (Specify)	-	-	-
Total Environmental and Public Health Services	98,500	110,887	122,028

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	-	-	-
Professional/Contractual Services	-	3,835	6,171
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Total Planning and Development Services	-	3,835	6,171

RECREATION AND CULTURAL SERVICES			
Wages and benefits	280,830	300,292	288,327
Professional/Contractual services	2,500	8,260	2,249
Utilities	70,850	82,339	68,939
Maintenance, materials and supplies	170,850	176,583	209,506
Grants and contributions - operating	38,000	25,863	22,020
- capital	-	-	-
Amortization	-	53,170	47,640
Interest	-	4,054	4,176
Allowance for uncollectibles	-	-	-
Other (Recreation Board expenses)	78,710	98,924	65,593
Total Recreation and Cultural Services	641,740	749,485	708,450

Municipality of Town of Birch Hills
Consolidated Schedule of Total Expenses by Function
As at December 31, 2016

Schedule 3 - 3

	2016 Budget(Note 16)	2016	2015
UTILITY SERVICES			
Wages and benefits	50,000	50,000	50,000
Professional/Contractual services	13,500	12,142	10,377
Utilities	42,000	46,944	40,723
Maintenance, materials and supplies	280,834	313,677	233,784
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	134,338	133,713
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Bad debt)	-	2,087	17,328
Total Utility Services	386,334	559,188	485,925
 TOTAL EXPENSES BY FUNCTION			
	2,093,282	2,420,086	2,170,951

Municipality of Town of Birch Hills
Consolidated Schedule of Current Year Segment Disclosure by Function
As at December 31, 2016

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	6,051	40,417	-	4,495	-	271,977	553,610	876,550
Tangible Capital Asset Sales - Gain	-	-	-	-	-	27,457	-	27,457
Land Sales - Gain	20,011	-	-	-	-	-	-	20,011
Investment Income and Commissions	-	-	-	-	-	-	-	-
Other Revenues	22,411	3,901	-	-	-	470,847	3,456	500,615
Grants - Conditional	16,925	-	-	87	-	45,146	-	62,158
- Capital	-	-	-	-	-	-	61,925	61,925
Total revenues	65,398	44,318	-	4,582	-	815,427	618,991	1,548,716
Expenses (Schedule 3)								
Wages & Benefits	192,326	60,694	205,739	-	-	300,292	50,000	809,051
Professional/ Contractual Services	171,437	10,211	17,866	98,912	3,835	8,260	12,142	322,663
Utilities	3,957	10,484	28,429	-	-	82,339	46,944	172,153
Maintenance Materials and Supplies	38,330	15,589	137,868	3,013	-	176,583	313,677	685,060
Grants and Contributions	4,045	-	-	-	-	25,863	-	29,908
Amortization	9,594	8,756	73,113	8,962	-	53,170	134,338	287,933
Interest	-	-	-	-	-	4,054	-	4,054
Allowance for Uncollectibles	4,445	-	-	-	-	-	-	4,445
Other	2,577	1,231	-	-	-	98,924	2,087	104,819
Total expenses	426,711	106,965	463,015	110,887	3,835	749,485	559,188	2,420,086
Surplus (Deficit) by Function	(361,313)	(62,647)	(463,015)	(106,305)	(3,835)	65,942	59,803	(871,371)

Taxation and other unconditional revenue (Schedule 1)

1,149,475

Net Surplus (Deficit)

278,104

Municipality of Town of Birch Hills
Consolidated Schedule of Prior Year Segment Disclosure by Function
As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	6,932	30,434	-	295	-	288,217	555,292	881,170
Tangible Capital Asset Sales - Gain	-	-	-	-	-	6,850	-	6,850
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-	-	-
Other Revenues	20,740	12,992	-	-	-	235,059	-	268,791
Grants - Conditional	6,472	-	-	77	-	101,228	-	107,777
- Capital	-	-	-	-	-	-	60,397	60,397
Total revenues	34,144	43,426	-	372	-	631,354	615,689	1,324,985
Expenses (Schedule 3)								
Wages & Benefits	156,490	59,052	195,110	1,698	-	288,327	50,000	750,677
Professional/ Contractual Services	168,325	7,162	22,706	108,074	6,171	2,249	10,377	325,064
Utilities	2,021	10,096	26,962	-	-	68,939	40,723	148,741
Maintenance Materials and Supplies	22,279	21,955	59,886	1,918	-	209,506	233,784	549,328
Grants and Contributions	2,997	-	-	-	-	22,020	-	25,017
Amortization	6,872	9,115	72,902	10,338	-	47,640	133,713	280,580
Interest	1,043	-	-	-	-	4,176	-	5,219
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	3,404	-	-	-	65,593	17,328	86,325
Total expenses	360,027	110,784	377,566	122,028	6,171	708,450	485,925	2,170,951
Surplus (Deficit) by Function	(325,883)	(67,358)	(377,566)	(121,656)	(6,171)	(77,096)	129,764	(845,966)
Taxation and other unconditional revenue (Schedule 1)								
								1,141,960
Net Surplus (Deficit)								295,994

Taxation and other unconditional revenue (Schedule 1)

Net Surplus (Deficit)

As at December 31, 2016

2015

2. List of assets recognized at nominal value in 2016 are:

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

Schedule 7

	2016						2015	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								
Opening Asset costs	636,961	180,742	2,557,444	148,487	-	2,931,809	6,655,205	13,110,648
Additions during the year	-	-	162,692	-	-	205,971	147,423	516,086
Disposals and write-downs during the year	-	-	(40,020)	-	-	(3,500)	-	(43,520)
Closing Asset Costs	636,961	180,742	2,680,116	148,487	-	3,134,280	6,802,628	13,583,214
Amortization								
Accumulated Amortization Cost	-	-	-	-	-	-	-	
Opening Accumulated Amortization Costs	168,358	101,729	1,683,287	102,907	-	2,247,463	2,349,503	6,394,513
Add: Amortization taken	9,594	8,756	73,113	8,962	-	53,170	134,338	287,933
Less: Accumulated amortization on disposals	-	-	(40,019)	-	-	(3,500)	-	(43,519)
Closing Accumulated Amortization Costs	177,952	110,485	1,716,381	111,869	-	2,297,133	2,483,841	6,897,661
Net Book Value	459,009	70,257	963,735	36,618	-	837,147	4,318,787	6,685,553
								6,457,401

Municipality of Town of Birch Hills
Consolidated Schedule of Accumulated Surplus
As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	1,044,141	(10,894)	1,033,247

APPROPRIATED RESERVES

Recreation Board operations	303,413	(83,682)	219,731
Fire Department Reserve	30,401	5,396	35,797
Capital Trust	-	-	-
Utility	-	-	-
Other (Specify)	-	-	-
Total Appropriated	333,814	(78,286)	255,528

ORGANIZED HAMLETS (add lines if required)

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

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6)	6,457,401	228,152	6,685,553
Less: Related debt	(778,669)	139,132	(639,537)
Net Investment in Tangible Capital Assets	5,678,732	367,284	6,046,016

Total Accumulated Surplus	7,056,687	278,104	7,334,791
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Schedule 9

Schedule 9

MILL RATES: MILLS

Average Municipal*	17.08
Average School*	5.2253
Potash Mill Rate	
Uniform Municipal Mill Rate	11.0000

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

Municipality of Town of Birch Hills
Schedule of Council Remuneration
As at December 31, 2016

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor until October 2016	Shirley Ulvild	8,000	150	8,150
Councillor	Sharon Rolfes	6,000	200	6,200
Councillor	Owen Stubbs	6,000	843	6,843
Councillor	Barry Evans	6,000	2,929	8,929
Councillor / Mayor effective October 2016	Dale Pratt	6,000	2,527	8,527
Councillor	Tyler Cochrane	6,000	50	6,050
Councillor	John Herd	6,000	1,827	7,827
Councillor	Keith Matheson	-	400	400
Councillor	Graham Tweten	-	350	350
Total		44,000	9,276	52,526