

**Annual Financial Statements
And Supporting Schedules
For The
Town of St. Walburg
For the year ended December 31, 2016**

Management's Responsibility

To the Ratepayers of the Town of St. Walburg:

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 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 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.

Holm Raiche Oberg, Chartered Professional Accountants P.C. Ltd., an independent firm of chartered professional accountants, is appointed by 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 19, 2017
Date



Mayor



Administrator





HRO *Holm Raiche Oberg*
Chartered Professional Accountants P.C. Ltd.

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the Town of St. Walburg

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's 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 auditor's 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 the Town of St. Walburg as at December 31, 2016, and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The current year's supplementary information included in the schedules and appendices is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

North Battleford, Saskatchewan
June 19, 2017

Holm Raiche Oberg.
Chartered Professional Accountants

Graham K. Holm, CPA, CA* Loralie A. Raiche, CPA, CA, CFP* Dallan D. Oberg, CPA, CA*

*Denotes a professional corporation



Town of St. Walburg
Statement of Financial Position
As at December 31, 2016

Statement 1

	2016	2015
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 762,443	\$ 1,249,111
Taxes Receivable - Municipal (Note 3)	57,357	36,885
Other Accounts Receivable (Note 4)	172,849	86,986
Land for Resale (Note 5)	109,691	109,691
Long-term Investments (Note 6)	20,334	22,697
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	1,122,674	1,505,370
LIABILITIES		
Bank Indebtedness (Note 7)		
Accounts Payable	81,339	53,132
Accrued Liabilities Payable	8,855	3,791
Deposits	27,368	27,218
Deferred Revenue (Note 8)	1,036	1,036
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-term Debt (Note 9)	460,269	681,784
Lease Obligations		
Total Liabilities	578,867	766,961
NET FINANCIAL ASSETS	543,807	738,409
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	7,595,068	6,534,440
Prepayments and Deferred Charges	3,518	33,657
Stock and Supplies	9,900	13,200
Other		
Total Non-Financial Assets	7,608,486	6,581,297
Accumulated Surplus (Schedule 8)	\$ 8,152,293	\$ 7,319,706

Town of St. Walburg
Statement of Operations
For the year ended December 31, 2016

Statement 2

	2016 Budget	2016	2015
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 805,420	\$ 804,045	\$ 799,249
Fees and Charges (Schedule 4, 5)	460,145	462,969	461,564
Conditional Grants (Schedule 4, 5)	499,490	345,371	96,128
Tangible Capital Asset Sales - Gain (Schedule 4, 5)			
Land Sales - Gain (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	10,950	7,582	10,734
Other Revenues (Schedule 4, 5)	142,000	357,466	
Total Revenues	1,918,005	1,977,433	1,367,675
Expenses			
General Government Services (Schedule 3)	209,674	232,099	216,381
Protective Services (Schedule 3)	71,600	72,570	71,915
Transportation Services (Schedule 3)	303,078	280,020	318,603
Environmental and Public Health Services (Schedule 3)	155,025	165,808	159,578
Planning and Development Services (Schedule 3)	14,072	6,959	26,041
Recreation and Cultural Services (Schedule 3)	88,542	118,691	142,239
Utility Services (Schedule 3)	340,838	316,370	383,196
Total Expenses	1,182,829	1,192,517	1,317,953
Surplus of Revenues over Expenses before Other Capital Contributions	735,176	784,916	49,722
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	40,700	47,671	42,802
Surplus of Revenues over Expenses	\$ 775,876	832,587	92,524
Accumulated Surplus, Beginning of Year		7,319,706	7,227,182
Accumulated Surplus, End of Year		\$ 8,152,293	\$ 7,319,706

Town of St. Walburg
Statement of Change in Net Financial Assets
For the year ended December 31, 2016

Statement 3

	2016 Budget	2016	2015
Surplus	\$ 775,876	\$ 832,587	\$ 92,524
(Acquisition) of tangible capital assets	(725,000)	(1,295,130)	(239,504)
Amortization of tangible capital assets	225,685	234,502	222,548
Proceeds on disposal of tangible capital assets			
Loss (gain) on the disposal of tangible capital assets			
Surplus (Deficit) of capital revenue over expenditures	(499,315)	(1,060,628)	(16,956)
(Acquisition) of supplies inventories			(7,700)
(Acquisition) of prepaid expense			(13,157)
Consumption of supplies inventories		3,300	
Use of prepaid expense		30,139	
Surplus (Deficit) of expenses of other non-financial over expenditures		33,439	(20,857)
Increase (Decrease) in Net Financial Assets	\$ 276,561	(194,602)	54,711
Net Financial Assets - Beginning of Year		738,409	683,698
Net Financial Assets - End of Year		\$ 543,807	\$ 738,409

Town of St. Walburg
Statement of Cash Flow
For the year ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus	\$ 832,587	\$ 92,524
Amortization	234,502	222,548
	<u>1,067,089</u>	<u>315,072</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(20,472)	5,900
Other Receivables	(85,863)	(19,177)
Land for Resale		
Other Financial Assets		
Accounts and Accrued Liabilities Payable	33,271	705
Deposits	150	1,095
Deferred Revenue		
Accrued Landfill costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies for Use	3,300	(7,700)
Prepayments and Deferred Charges	30,139	(13,157)
Other (Specify)		
Net cash provided by (used for) operations	1,027,614	282,738
Capital:		
Acquisition of Tangible Capital Assets	(1,295,130)	(239,504)
Proceeds From the Disposal of Tangible Capital Assets		
Other Capital		
Net cash provided by (used for) capital	(1,295,130)	(239,504)
Investing:		
Long-term Investments	2,363	1,922
Other Investments		
Net cash provided by (used for) investing	2,363	1,922
Financing:		
Debt Charges Recovered		
Long-term Debt Issued		
Long-term Debt Repaid	(221,515)	(95,899)
Other Financing		
Cash provided by (used for) financing transactions	(221,515)	(95,899)
Change in Cash and Temporary Investments during the year	(486,668)	(50,743)
Cash and Temporary Investments - Beginning of Year	1,249,111	1,299,854
Cash and Temporary Investments - End of Year	\$ 762,443	\$ 1,249,111

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

1. Significant Accounting Policies

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

- a) **Basis of Accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes 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:

Entity
Town of St. Walburg

- c) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- d) **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 transfer is authorized;
 - b) eligibility criteria have been met; and
 - c) a reasonable estimate of the amount 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 account receivable.

- e) **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.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **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.
- h) **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.

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

1. Significant Accounting Policies - continued

- i) **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.
- j) **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.
- k) **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 shares in St. Walburg Housing are accounted for at cost. The long-term investments in the Synergy Credit Union is accounted for on the equity basis.
- l) **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.
- m) **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	15 Yrs.
Buildings	40 Yrs.
Vehicles and Equipment	
Vehicles	10 Yrs.
Machinery and Equipment	5 to 20 Yrs.
Infrastructure Assets	
Water and Sewer	40 Yrs.
Road Network Assets	15 to 40 Yrs.

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

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

Capitalization of Interest: The municipality does 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. Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

1. Significant Accounting Policies - continued

- n) **Landfill Liability:** The municipality maintains a waste disposal transfer site. The municipality expenses annual monitoring costs when incurred. No amount has been recorded as an asset or a liability.
- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 13.
- p) **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.
- q) **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.

- r) **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. Taxes receivable and accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Allowances are determined through an annual review of outstanding amounts.

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.

- s) **Basis of Segmentation:** The municipality has adopted 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: The general government segment provides for the administration of the municipality.

Protective Services: The protective services segment is comprised of expenses for police and fire protection.

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

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

Planning and Development: The planning and development segment provides for neighborhood development and sustainability.

Recreation and Cultural: The recreation and cultural segment provides for community services through the provision of recreation and leisure services.

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

- t) **Land Sales:** Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured.
- u) **Land for Resale:** Land for resale is recorded at the lower of cost to prepare the land for sale and the market value of the land. Costs to prepare the land for sale include leveling, grading and utility service connections. The land is considered available for sale when all the land preparation is completed.
- v) **Tax Title Property:** Property acquired through the tax enforcement process and temporarily held is recorded at the lesser of the carrying amount (cost equal to the outstanding taxes including any applicable penalties up to the date of acquisition plus any costs necessary to maintain after acquisition) and the net recoverable amount. Impairment losses are not reversed in subsequent years, if net recoverable value subsequently increases.

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

	2016	2015
2. Cash and Temporary Investments		
Cash	\$ 173,073	\$ 435,695
Temporary Investments		
Restricted Cash	589,370	813,416
Total Cash and Temporary Investments	\$ 762,443	\$ 1,249,111

Cash and temporary investments include balances with banks, Credit Unions, 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.

The municipality has set aside funds (restricted cash) to finance future expenditures based upon appropriated reserves (Schedule 8) determined by council; these funds are internally restricted. The appropriated reserves are fully funded as of December 31, 2016 and 2015.

3. Taxes and Grants in Lieu Receivable

Municipal - Current	\$ 44,058	\$ 30,538
- Arrears	14,678	7,726
	58,736	38,264
- Less Allowance for Uncollectibles	(1,379)	(1,379)
Total Municipal Taxes Receivable	57,357	36,885

School - Current	10,330	6,412
- Arrears	2,333	1,644
Total School Taxes Receivable	12,663	8,056

Other		
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Total Taxes and Grants in Lieu Receivable 70,020 44,941

Deduct taxes receivable to be collected on behalf of other organizations (12,663) (8,056)

Total Taxes Receivable - Municipal **\$ 57,357** **\$ 36,885**

4. Other Accounts Receivable

Federal government	\$ 75,017	\$ 13,992
Provincial government	94	
Local government	42,666	18,476
Utility	41,523	41,116
Trade	13,549	13,402
Other		
Total Other Accounts Receivable	172,849	86,986

Less Allowance for Uncollectibles

Net Other Accounts Receivable **\$ 172,849** **\$ 86,986**

5. Land for Resale

Tax Title Property	\$ 11,938	\$ 11,938
Allowance for Market Value Adjustment	(470)	(470)
Net Tax Title Property	11,468	11,468

Other Land	98,223	98,223
Allowance for Market Value Adjustment		
Net Other Land	98,223	98,223

Total Land for Resale **\$ 109,691** **\$ 109,691**

Town of St. Walburg

Notes to the Financial Statements

For the year ended December 31, 2016

	2016	2015
6. Long-term Investments		
St. Walburg Housing Shares	\$ 12,465	\$ 12,465
Synergy Credit Union - member shares	7,869	10,232
Total Long-term Investments	\$ 20,334	\$ 22,697

7. Credit Facility Agreement

The municipality has a credit facility agreement with its financial institution that covers its long-term debt facilities referred to in Note 9 and a revolving operating line of credit in the amount of \$640,000.

Interest on the line of credit is 2.7%. Security for the line of credit is the assignment of the municipality's municipal taxes receivable. There was no balance owing under this line of credit on December 31, 2016 and 2015.

8. Deferred Revenue

Tree committee funds	\$ 1,036	\$ 1,036
Total Deferred Revenue	\$ 1,036	\$ 1,036

9. Long-term Debt

a) The debt limit of the municipality is \$1,028,344. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) Lot development debenture

Year	Principal	Interest	Current Total	Prior Year Principal
2016				\$ 33,786
Balance				33,786

c) Rural Municipality of Mervin No. 499 - 1/3 share of fire hall loan

Year	Principal	Interest	Current Total	Prior Year Principal
2016				4,500
Balance				4,500

d) Rural Municipality of Frenchman Butte No. 501 - 1/3 share of fire hall loan is secured by the fire hall. Annual payments are \$4,500 and bear no interest. The loan is due January, 2017.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016				4,500
2017	4,500		4,500	4,500
Balance	4,500		4,500	9,000

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

9. Long-term Debt - continued

e) Rural Municipality of Frenchman Butte No. 501 - 1/3 share of fire truck loan is secured by the fire truck. Annual payments are \$8,082 including interest at 1.2%. The loan is due January, 2022.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016				7,475
2017	7,564	562	8,126	7,564
2018	7,655	471	8,126	7,655
2019	7,747	379	8,126	7,747
2020	7,840	286	8,126	7,840
2021	7,934	192	8,126	7,934
Thereafter	7,941	185	8,126	8,030
Balance	46,681	2,075	48,756	54,245

f) The St. Walburg Recreation Board Communiplex loan is unsecured. Annual payments are \$10,000 and bear no interest. The loan is due November, 2026.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2017	10,000		10,000	
2018	10,000		10,000	
2019	10,000		10,000	
2020	10,000		10,000	
2021	10,000		10,000	
Thereafter	51,000		51,000	
Balance	101,000		101,000	

g) Synergy Credit Union loan - town hall

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016				14,011
2017				14,838
2018				8,736
Balance				37,585

h) Synergy Credit Union loan - water treatment plant upgrades is secured by municipal taxes receivable and future water billing collections. Monthly payments are \$5,529 including interest at 5.75%. The loan is due January, 2027.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016				36,084
2017	23,715	16,345	40,060	38,214
2018	24,344	15,716	40,060	40,471
2019	25,781	14,279	40,060	42,860
2020	27,303	12,757	40,060	45,391
2021	28,915	11,145	40,060	48,071
Thereafter	178,030	28,050	206,080	291,577
Balance	308,088	98,292	406,380	542,668

Total Long-term Debt \$ 460,269 \$ 100,367 \$ 560,636 \$ 681,784

Town of St. Walburg
Notes to the Financial Statements
For the year ended December 31, 2016

10. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2016 was \$12,131 (2015 - \$13,914). 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.

11. Comparative Figures

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

12. Budget Figures

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

13. Trusts Administered by the Municipality

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

Hospital trust fund

Balance - Beginning of Year	\$	25,681	\$	25,465
Revenue (Specify)				
Interest revenue		153		216
Expenditure (CBC machine purchase)		(8,819)		
Balance - End of Year	\$	17,015	\$	25,681

14. Related Party Transactions

During the year, the Town of St. Walburg made purchases from Ace Hardware for maintenance supplies. In the same time period, Lois Hawryluk, the owner of Ace Hardware, served as a councillor to the town. The purchases, totaling \$4,602 (2015 - \$5,236), were conducted at arms length terms.

15. Subsequent Events

The municipality, in partnership with the Rural Municipality of Frenchman Butte No. 501 and the Village of Paradise Hill, has made an application to the *New Building Canada Fund* for the construction of a Regional Aerated Lagoon. The project has a total projected cost of \$12.5 million with 66.6% of the costs to be funded through the *New Building Canada Fund*. The shared funding arrangement is to be cost shared by each municipality as outlined below.

	Percentage	Share of Cost
Rural Municipality of Frenchman Butte No. 501	33.333%	\$ 1,388,888
Town of St. Walburg	35.085%	1,461,875
Village of Paradise Hill	31.582%	1,315,917
	100.000%	\$ 4,166,680

The municipality has received approval in principle from the Saskatchewan Municipal Board to incur a debt in the amount of \$1,200,000 for the Joint Aerated Lagoon. The debt is repayable in equal monthly instalments of principal and interest combined in the years 2017 to 2042 inclusive. The rate of interest is to be approved by the Local Government Committee.

Town of St. Walburg
Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2016

Schedule 1

	2016 Budget	2016	2015
TAXES			
General municipal tax levy	\$ 588,470	\$ 595,708	\$ 600,937
Abatements and adjustments	(5,850)	(15,843)	(20,446)
Discount on current year taxes	(24,450)	(21,989)	(24,445)
Net Municipal Taxes	558,170	557,876	556,046
Potash tax share			
Trailer license fees			
Penalties on tax arrears	4,700	4,208	4,698
Special tax levy			
Other (Specify)			
Total Taxes	562,870	562,084	560,744
UNCONDITIONAL GRANTS			
Revenue Sharing	165,730	166,312	162,482
Organized Hamlet			
Total Unconditional Grants	165,730	166,312	162,482
GRANTS IN LIEU OF TAXES			
Federal	8,700	8,669	8,669
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	2,050	2,043	2,044
Other (Liquor Board)	2,900	2,893	2,893
Local/Other			
Housing Authority	25,100	24,414	25,095
C.P.R. Mainline			
Treaty Land Entitlement			
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge	38,070	37,630	37,322
Sask Energy Surcharge			
Other (Specify)			
Total Grants in Lieu of Taxes	76,820	75,649	76,023
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 805,420	\$ 804,045	\$ 799,249

Town of St. Walburg
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2 - 1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 3,870	\$ 6,111	\$ 4,679
- Sales of supplies	2,070	1,589	3,247
- Other (Rentals)	8,840	8,150	5,028
Total Fees and Charges	14,780	15,850	12,954
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	10,950	7,582	10,734
- Other (Small business job credit)		938	
Total Other Segmented Revenue	25,730	24,370	23,688
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	25,730	24,370	23,688
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Total General Government Services	25,730	24,370	23,688

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Fines)	1,900	7,383	1,859
- Other (Pet licenses/pound fees)	1,770	1,590	1,867
Total Fees and Charges	3,670	8,973	3,726
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	3,670	8,973	3,726
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating	3,670	8,973	3,726
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital			
Total Protective Services	3,670	8,973	3,726

Town of St. Walburg
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2016

Schedule 2 - 2

	2016 Budget	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	860	219	855
- Sales of supplies	1,515	1,920	690
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	2,375	2,139	1,545
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	2,375	2,139	1,545
Conditional Grants			
- MREP (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	2,375	2,139	1,545
Capital			
Conditional Grants			
- Federal Gas Tax	40,700	41,671	40,669
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (WCB)			2,133
Total Capital	40,700	41,671	42,802
Total Transportation Services	43,075	43,810	44,347

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	53,840	42,400	52,700
- Other (Handi Van, Cemetery)	2,990	2,659	2,935
Total Fees and Charges	56,830	45,059	55,635
- Tangible capital asset sales - gain (loss)			
- Other (Saskatchewan Housing Corporation)		411	
Total Other Segmented Revenue	56,830	45,470	55,635
Conditional Grants			
- Student Employment	3,780	3,780	2,362
- TAPD	2,630	1,033	2,575
- Local government	27,700	19,927	31,667
- Other (WYWRA)	8,380	2,073	8,214
Total Conditional Grants	42,490	26,813	44,818
Total Operating	99,320	72,283	100,453
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Health Centre equipment donation)		6,000	
Total Capital		6,000	
Total Environmental and Public Health Services	99,320	78,283	100,453

Town of St. Walburg
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2 - 3

	2016 Budget	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	5,000	415	10,205
- Other (Public reserve)			6,500
Total Fees and Charges	5,000	415	16,705
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	5,000	415	16,705
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	5,000	415	16,705
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Total Planning and Development Services	5,000	415	16,705

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Sale of supplies)	240	543	240
Total Fees and Charges	240	543	240
- Tangible capital asset sales - gain (loss)			
- Other (Communiplex insurance)	142,000	356,117	
Total Other Segmented Revenue	142,240	356,660	240
Conditional Grants			
- Student Employment			
- Local government	27,000	54,000	51,310
- Donations			
- Other (Communiplex fundraising)	430,000	264,558	
Total Conditional Grants	457,000	318,558	51,310
Total Operating	599,240	675,218	51,550
Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Total Recreation and Cultural Services	599,240	675,218	51,550

Town of St. Walburg
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2 - 4

	2016 Budget	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	229,240	234,093	225,649
- Sewer	146,270	154,408	143,406
- Other (Interest)	1,740	1,489	1,704
Total Fees and Charges	377,250	389,990	370,759
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	377,250	389,990	370,759
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	377,250	389,990	370,759
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Total Utility Services	377,250	389,990	370,759
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,153,285	\$ 1,221,059	\$ 611,228

SUMMARY

Total Other Segmented Revenue	\$ 613,095	\$ 828,017	\$ 472,298
Total Conditional Grants	499,490	345,371	96,128
Total Capital Grants and Contributions	40,700	47,671	42,802
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,153,285	\$ 1,221,059	\$ 611,228

Town of St. Walburg
 Total Expenses by Function
 For the year ended December 31, 2016

Schedule 3 - 1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 18,060	\$ 17,810	\$ 17,741
Wages and benefits	97,262	109,323	104,687
Professional/Contractual services	50,020	60,365	52,873
Utilities	10,640	10,067	10,435
Maintenance, materials and supplies	18,380	21,536	16,615
Grants and contributions - operating			
- capital			
Amortization	10,022	10,382	10,382
Interest	5,040	2,616	3,400
Allowance for uncollectibles	250		248
Other (Specify)			
Total Government Services	209,674	232,099	216,381

PROTECTIVE SERVICES

Police protection

Wages and benefits	4,940	5,369	4,845
Professional/Contractual services	50,000	49,967	49,978
Utilities			
Maintenance, materials and supplies	50	53	50
Grants and contributions - operating			
- capital			
Other (Specify)			

Fire protections

Wages and benefits	650	650	650
Professional/Contractual services	15,050	15,970	15,050
Utilities			
Maintenance, material and supplies	250		602
Grants and contributions - operating			
- capital			
Amortization			
Interest	660	561	740
Other (Specify)			

Total Protective Services

	71,600	72,570	71,915
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TRANSPORTATION SERVICES

Wages and benefits	71,730	78,508	79,615
Professional/Contractual Services	13,200	16,276	13,634
Utilities	31,720	26,009	31,097
Maintenance, materials and supplies	58,280	40,627	70,330
Gravel	20,000	16,112	20,740
Grants and contributions - operating			
- capital			
Amortization	108,148	102,488	103,187
Interest			
Other (Specify)			

Total Transportation Services

	303,078	280,020	318,603
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Town of St. Walburg

Total Expenses by Function

For the year ended December 31, 2016

Schedule 3 - 2

	2016 Budget	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	34,072	33,987	36,999
Professional/Contractual services	92,740	109,021	103,805
Utilities	4,450	1,171	4,355
Maintenance, materials and supplies	13,380	5,542	13,125
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal		6,000	
o Public Health			
Amortization	8,383	10,087	471
Interest			
Other (Housing Authority)	2,000		823
Total Environmental and Public Health Services	155,025	165,808	159,578

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	4,250	3,742	20,678
Grants and contributions - operating		235	
- capital			
Amortization	4,602		
Interest	3,300	1,655	3,234
Other (Supplies)	1,920	1,327	2,129
Total Planning and Development Services	14,072	6,959	26,041

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	26,080	26,572	25,156
Utilities	6,040	5,769	5,917
Maintenance, materials and supplies	1,540	4,118	36,224
Grants and contributions - operating	27,400	54,750	47,460
- capital			
Amortization	27,482	27,482	27,482
Interest			
Allowance for uncollectibles			
Other (Specify)			
Total Recreation and Cultural Services	88,542	118,691	142,239

Town of St. Walburg

Total Expenses by Function

For the year ended December 31, 2016

Schedule 3 - 3

	2016 Budget	2016	2015
UTILITY SERVICES			
Wages and benefits	97,460	102,140	117,935
Professional/Contractual services	89,200	49,781	98,981
Utilities	21,850	19,807	21,670
Maintenance, materials and supplies	27,820	31,003	31,312
Grants and contributions - operating - capital			
Amortization	67,048	84,063	81,026
Interest	37,460	29,576	32,272
Allowance for uncollectibles			
Other (Specify)			
Total Utility Services	340,838	316,370	383,196
TOTAL EXPENSES BY FUNCTION	\$ 1,182,829	\$ 1,192,517	\$ 1,317,953

Town of St. Walburg
Schedule of Segment Disclosure by Function
For the year ended December 31, 2016

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 15,850	\$ 8,973	\$ 2,139	\$ 45,059	\$ 415	\$ 543	\$ 389,990	\$ 462,969
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								7,582
Investment Income and Commissions	7,582							7,582
Other Revenues	938			411		356,117		357,466
Grants - Conditional				26,813		318,558		345,371
- Capital			41,671	6,000				47,671
Total Revenues	24,370	8,973	43,810	78,283	415	675,218	389,990	1,221,059
Expenses (Schedule 3)								
Wages & Benefits	127,133	6,019	78,508	33,987			102,140	347,787
Professional/ Contractual Services	60,365	65,937	16,276	109,021	3,742	26,572	49,781	331,694
Utilities	10,067		26,009	1,171		5,769	19,807	62,823
Maintenance, Materials and Supplies	21,536	53	56,739	5,542		4,118	31,003	118,991
Grants and Contributions				6,000	235	54,750		60,985
Amortization	10,382		102,488	10,087		27,482	84,063	234,502
Interest	2,616	561			1,655		29,576	34,408
Allowance for Uncollectibles								
Other					1,327			1,327
Total Expenses	232,099	72,570	280,020	165,808	6,959	118,691	316,370	1,192,517
Surplus (Deficit) by Function	\$ (207,729)	\$ (63,597)	\$ (236,210)	\$ (87,525)	\$ (6,544)	\$ 556,527	\$ 73,620	28,542

Taxation and Other Unconditional Revenue (Schedule 1)

804,045

Net Surplus

\$ 832,587

Town of St. Walburg
Schedule of Segment Disclosure by Function
For the year ended December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 12,954	\$ 3,726	\$ 1,545	\$ 55,635	\$ 16,705	\$ 240	\$ 370,759	\$ 461,564
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								10,734
Investment Income and Commissions	10,734							
Other Revenues								
Grants - Conditional				44,818		51,310		96,128
- Capital			42,802					42,802
Total Revenues	23,688	3,726	44,347	100,453	16,705	51,550	370,759	611,228
Expenses (Schedule 3)								
Wages & Benefits	122,428	5,495	79,615	36,999			117,935	362,472
Professional/ Contractual Services	52,873	65,028	13,634	103,805	20,678	25,156	98,981	380,155
Utilities	10,435		31,097	4,355		5,917	21,670	73,474
Maintenance, Materials and Supplies	16,615	652	91,070	13,125		36,224	31,312	188,998
Grants and Contributions						47,460		47,460
Amortization	10,382		103,187	471		27,482	81,026	222,548
Interest	3,400	740			3,234		32,272	39,646
Allowance for Uncollectibles	248							248
Other				823	2,129			2,952
Total Expenses	216,381	71,915	318,603	159,578	26,041	142,239	383,196	1,317,953
Surplus (Deficit) by Function	\$ (192,693)	\$ (68,189)	\$ (274,256)	\$ (59,125)	\$ (9,336)	\$ (90,689)	\$ (12,437)	(706,725)
Taxation and Other Unconditional Revenue (Schedule 1)								799,249
Net Surplus								\$ 92,524

Town of St. Walburg
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2016

Schedule 6

		2016						2015		
		General Assets					Infrastructure Assets	General/Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset Cost									
	Opening Asset costs	\$ 1,597,033	\$ 55,866	\$ 3,896,031	\$ 155,350	\$ 399,158	\$ 3,967,596	\$ 4,480	\$ 10,075,514	\$ 9,841,521
	Additions during the year			1,076,532			218,598		1,295,130	239,504
	Disposals and write-downs during the year						(730)		(730)	(5,511)
	Transfers (from) assets under construction									
	Closing Asset Costs	1,597,033	55,866	4,972,563	155,350	399,158	4,185,464	4,480	11,369,914	10,075,514
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		50,432	1,573,642	121,915	144,382	1,650,703		3,541,074	3,324,037
	Add: Amortization taken		1,334	97,513	4,979	21,941	108,735		234,502	222,548
	Less: Accumulated amortization on disposals						(730)		(730)	(5,511)
	Closing Accumulated Amortization Costs		51,766	1,671,155	126,894	166,323	1,758,708		3,774,846	3,541,074
	Net Book Value	\$ 1,597,033	\$ 4,100	\$ 3,301,408	\$ 28,456	\$ 232,835	\$ 2,426,756	\$ 4,480	\$ 7,595,068	\$ 6,534,440

1. Total contributed/donated assets received in 2016: \$ -
2. List of assets recognized at nominal value in 2016 are:
 - Infrastructure Assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2016 \$ -

Town of St. Walburg
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2016

Schedule 7

		2016						2015		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Cultural	Water & Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset costs	\$ 769,078		\$ 3,434,651	\$ 163,437	\$ 45,760	\$ 1,269,997	\$ 4,392,591	\$ 10,075,514	\$ 9,841,521
	Additions during the year			57,768			1,076,532	160,830	1,295,130	239,504
	Disposals and write-downs during the year							(730)	(730)	(5,511)
	Closing Asset Costs	769,078		3,492,419	163,437	45,760	2,346,529	4,552,691	11,369,914	10,075,514
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	47,378		1,521,639	28,636		872,539	1,070,882	3,541,074	3,324,037
	Add: Amortization taken	10,382		102,488	10,087		27,482	84,063	234,502	222,548
	Less: Accumulated amortization on disposals							(730)	(730)	(5,511)
	Closing Accumulated Amortization Costs	57,760		1,624,127	38,723		900,021	1,154,215	3,774,846	3,541,074
	Net Book Value	\$ 711,318		\$ 1,868,292	\$ 124,714	\$ 45,760	\$ 1,446,508	\$ 3,398,476	\$ 7,595,068	\$ 6,534,440

Town of St. Walburg
Schedule of Accumulated Surplus
For the year ended December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ 653,634	\$ (225,510)	\$ 428,124
APPROPRIATED RESERVES			
Machinery and Equipment	136,058		136,058
Public Reserve	9,000		9,000
Capital Trust			
Utility	338,652	(197,814)	140,838
Transfer Site	3,600		3,600
Infrastructure	173,709	(24,832)	148,877
HandiVan	20,000		20,000
Lagoon	68,000	20,000	88,000
Recreation	21,400	(21,400)	
Capital Lot Development	42,997		42,997
Total Appropriated	813,416	(224,046)	589,370
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	6,534,440	1,060,628	7,595,068
Less: Related debt	(681,784)	221,515	(460,269)
Net Investment in Tangible Capital Assets	5,852,656	1,282,143	7,134,799
Total Accumulated Surplus	\$ 7,319,706	\$ 832,587	\$ 8,152,293

Town of St. Walburg
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2016

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 116,960	\$ 26,452,230			\$ 7,934,800		\$ 34,503,990
Regional Park Assessment							
Total Assessment							34,503,990
Mill Rate Factor(s)	1.00	1.00			1.70		
Total Base/Minimum Tax (generated for each property class)	3,050	266,950			45,300		315,300
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 3,868	\$ 452,116			\$ 139,724		\$ 595,708

MILL RATES:	MILLS
Average Municipal*	17.2649
Average School*	5.7694
Potash Mill Rate	
Uniform Municipal Mill Rate	7.0000

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority.)

Town of St. Walburg
Schedule of Council Remuneration
For the year ended December 31, 2016
(Unaudited)

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	George Prudat	\$ 1,959	\$ 979	\$ 2,938
Mayor	Antony Leeson	2,192	1,096	3,288
Councillor	Justin Arens	213	107	320
Councillor	Myra Champigny	983	492	1,475
Councillor	Bobby Domes	280	140	420
Councillor	Lois Hawryluk	1,068	534	1,602
Councillor	Claude Lalonde	380	190	570
Councillor	Walter Looshorn	1,467	734	2,201
Councillor	Garry Nedelec	227	113	340
Councillor	Larry Steinacher	1,231	616	1,847
Councillor	Robert Veestra	347	173	520
Total		\$ 10,347	\$ 5,174	\$ 15,521