

TOWN OF RADISSON
Consolidated Financial Statements
Year Ended December 31, 2015

TOWN OF RADISSON

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Year Ended December 31, 2015

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Management's Responsibility

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.

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

Mr. Darrin Beaudoin, Administrator

Mr. Dave Summers, Mayor

Radisson, SK
September 06, 2016

INDEPENDENT AUDITOR'S REPORT

To the Council of the Town of Radisson:

We have audited the accompanying consolidated financial statements of the Town of Radisson, which comprise the consolidated statement of financial position, as at December 31, 2015, and the consolidated statements of operations and cash flows 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 consolidated 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 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 auditor's 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 qualified audit opinion.

Basis for Qualified Opinion

We were not provided with an accurate listing of land for resale and we were not able to satisfy ourselves concerning the cost of these lands by alternative means. Consequently, we were unable to determine if the opening and closing balances reported in the statement of financial position are correct or if any adjustments to surplus or accumulated surplus is required.

Qualified Opinion

In our opinion, except for the effects of the land for resale, as described in the preceding paragraph, the financial statements present fairly, in all material respects the financial position of Town of Radisson as at December 31, 2015 and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Battleford, SK
February 4, 2019

Cogent Chartered Professional Accountants LLP

TOWN OF RADISSON

Consolidated Statement of Financial Position

As at December 31, 2015

Statement 1

	2015	2014
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 7,242	\$ 11,669
Taxes Receivable - Municipal (Note 3)	117,968	112,060
Federal government (Note 4)	78,990	100,915
Tax title property (Note 5)	136,067	122,567
Long-Term Investments (Note 6)	2,911	2,825
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	343,178	350,036
LIABILITIES		
Bank indebtedness (Note 9.)	221,102	217,023
Accounts Payable	270,183	173,527
Accrued Liabilities Payable	-	-
Deposits	30,184	28,877
Deferred Revenue (Note 8)	-	-
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 12)	161,361	187,406
Lease Obligations (Note 13)	53,759	101,834
Total Liabilities	736,589	708,667
NET FINANCIAL ASSETS	(393,411)	(358,631)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	3,056,985	3,095,886
Prepayments and Deferred Charges	1,219	603
Stock and Supplies	-	-
Other (Note 14)	-	-
Total Non-Financial Assets	3,058,204	3,096,489
ACCUMULATED SURPLUS (Schedule 8)	\$ 2,664,793	\$ 2,737,858

TOWN OF RADISSON

Consolidated Statement of Operations

As at December 31, 2015

Statement 2

	Budget 2015	2015	2014
REVENUES			
Schedule of Taxes and Other Unconditional Revenue (Schedule 1)	\$ 418,593	\$ 430,367	\$ 414,058
Fees and Charges (Schedule 4, 5)	195,090	239,664	205,352
Conditional Grants (Schedule 4, 5)	81,383	9,182	6,323
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	-	(5,152)
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	800	294	1,628
Other Revenues (Schedule 4, 5)	-	1,150	990
Total Revenues	695,866	680,657	623,199
EXPENSES			
General Government Services (Schedule 3)	188,550	171,245	146,394
Protective Services (Schedule 3)	71,062	90,980	75,281
Transportation Services (Schedule 3)	184,730	162,462	159,237
Environmental and Public Health Services (Schedule 3)	86,650	96,303	77,818
Planning and Development Services (Schedule 3)	6,500	4,327	12,814
Recreation and Cultural Services (Schedule 3)	29,550	73,057	73,982
Utility Services (Schedule 3)	80,700	194,383	179,968
Total Expenses	647,742	792,757	725,494
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	48,124	(112,100)	(102,295)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	-	39,035	52,378
Surplus (Deficit) of Revenues over Expenses	48,124	(73,065)	(49,917)
Accumulated Surplus (Deficit), Beginning of Year	2,737,858	2,737,858	2,787,775
Accumulated Surplus (Deficit), End of Year	\$ 2,785,982	\$ 2,664,793	\$ 2,737,858

TOWN OF RADISSON

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2015

Statement 3

	Budget 2015	2015	2014
Surplus (Deficit)	\$ 48,124	\$ (73,065)	\$ (49,917)
(Acquisition) of tangible capital assets	-	(75,368)	(255,085)
Amortization of tangible capital assets	-	114,269	111,608
Proceeds on disposal of tangible capital assets	-	-	3,525
Loss (gain) on the disposal of tangible capital assets	-	-	14,653
Surplus (Deficit) of capital expenses over expenditures	-	38,901	(125,299)
	<u>48,124</u>	<u>(34,164)</u>	<u>(175,216)</u>
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(1,219)	(603)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	603	919
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(616)	316
Increase/Decrease in Net Financial Assets	<u>48,124</u>	<u>(34,780)</u>	<u>(174,900)</u>
Net Financial Assets (Debt) - Beginning of Year	<u>(358,631)</u>	<u>(358,631)</u>	<u>(183,731)</u>
Net Financial Assets (Debt) - End of Year	<u>\$ (310,507)</u>	<u>\$ (393,411)</u>	<u>\$ (358,631)</u>

TOWN OF RADISSON

Consolidated Statement of Cash Flows

Year Ended December 31, 2015

Statement 4

	2015	2014
Operating		
Surplus (Deficit)	\$ (73,065)	\$ (49,917)
Amortization	114,269	111,608
Loss (gain) on disposal of tangible capital assets	-	14,653
	<u>41,204</u>	<u>76,344</u>
Changes in assets/liabilities:		
Taxes Receivable - Municipal	(5,908)	911
Other Receivables	21,925	4,371
Land for Resale	(13,500)	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	96,656	(150,802)
Deposits	1,307	2,681
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites"	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	(616)	316
Other (Specify)	-	-
Cash provided by operating transactions	<u>141,068</u>	<u>(66,179)</u>
Capital:		
Acquisition of capital assets	(75,368)	(255,085)
Proceeds from the disposal of capital assets	-	3,525
Other capital	-	-
Cash applied to capital transactions	<u>(75,368)</u>	<u>(251,560)</u>
Investing:		
Long-term investments	(86)	517
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>(75,454)</u>	<u>(251,043)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	333,514
Long-term debt repaid	(74,120)	(44,274)
Other financing	-	-
Cash provided by (applied to) financing transactions	<u>(74,120)</u>	<u>289,240</u>
Change in Cash and Temporary Investments during the year	<u>(8,506)</u>	<u>(27,982)</u>
Cash and Temporary Investments - Beginning of Year	<u>(205,354)</u>	<u>(177,372)</u>
Cash and Temporary Investments - End of Year	<u>\$ (213,860)</u>	<u>\$ (205,354)</u>

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

1. Significant accounting policies

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

Basis of accounting: The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

(a) 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:

Entities : n/a

All inter-organizational transactions and balances have been eliminated.

(b) Collection of funds for other authorities:

Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

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

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

(d) Deferred Revenue - Fees and Charges:

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

(e) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(f) Net Financial Assets:

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as 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.

(g) Non-financial assets:

Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

(h) Appropriated Reserves:

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

(continues)

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

1. Significant accounting policies (continued)

(i) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(j) Investments:

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

(k) Inventories:

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(l) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital assets useful lives are estimated as follows:

	<u>Useful Life</u>	
<i>General Assets</i>		
Land	Indefinite	non-amortizable
Land Improvements	5 to 20 years	straight-line method
Buildings	10 to 50 years	straight-line method
Vehicles and Equipment		
Motor vehicles	5 to 10 years	straight-line method
Equipment	5 to 10 years	straight-line method
<i>Infrastructure Assets</i>		
Tools and Dies	30 to 75 years	
Water and Sewer	40 years	straight-line method
Road Network Assets	40 years	straight-line method

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 method basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

(m) Landfill liability:

The municipality maintains a waste disposal site. The municipality is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability.

(continues)

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

1. Significant accounting policies *(continued)*

(n) Trust Funds:

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

(o) Employee benefit plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

(p) Liability for Contaminated Sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) The municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
- d) it is expected that future economic benefits will be given up; and
- e) a reasonable estimate of the amount can be made.

(q) Measurement Uncertainty:

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

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

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

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

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

(r) Basis of segmentation/Segment report:

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

Environmental and Public Health: 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.

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

2. Cash and Temporary Investments

	<u>2015</u>	<u>2014</u>
CIBC - cemetery account	\$ 3,889	\$ 8,336
CIBC - land account	2,853	2,833
Petty cash on hand	500	500
	<u>\$ 7,242</u>	<u>\$ 11,669</u>

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 Receivable - Municipal

	<u>2015</u>	<u>2014</u>
Municipal		
Municipal - current	\$ 43,655	\$ 51,273
Municipal - arrears	77,967	64,441
	<u>121,622</u>	<u>115,713</u>
Less - allowance for uncollectibles	<u>(3,654)</u>	<u>(3,654)</u>
Total municipal taxes receivable	<u>117,968</u>	<u>112,060</u>
School		
School - current	18,736	22,543
School - arrears	27,705	22,726
Total school taxes receivable	<u>46,441</u>	<u>45,269</u>
Other	<u>-</u>	<u>-</u>
Total taxes and grants in lieu receivable	<u>164,409</u>	<u>157,329</u>
Deduct taxes receivable to be collected on behalf of other organizations	<u>(46,441)</u>	<u>(45,269)</u>
Total Taxes Receivable - Municipal	<u>\$ 117,968</u>	<u>\$ 112,060</u>

4. Other Accounts Receivable

	<u>2015</u>	<u>2014</u>
Federal government	\$ 13,378	\$ 39,957
Provincial government	-	-
Local government	-	-
Utility	67,362	62,708
Trade	-	-
Total Other Accounts Receivable	<u>80,740</u>	<u>102,665</u>
Less: allowance for uncollectibles	<u>(1,750)</u>	<u>(1,750)</u>
Net Other Accounts Receivable	<u>\$ 78,990</u>	<u>\$ 100,915</u>

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

5. Land for Resale

	2015	2014
Tax title property	\$ 29,977	\$ 29,977
Allowance for market value adjustment	-	-
Net Tax Title Property	29,977	29,977
Other Land	106,090	92,590
Allowance for market value adjustment	-	-
Net Other Land	106,090	92,590
Total Land for Resale	\$ 136,067	\$ 122,567

6. Long-Term Investment

Co-op equity accounts are recorded at cost which approximates their fair market value. Cost at December 31, 2015 was \$2,911 (2014 - \$2,825).

7. Debt Charges Recoverable

This note does not pertain to this Municipality.

8. Bank Indebtedness

	2015	2014
Bank indebtedness	\$ 221,102	\$ 217,023

Credit Arrangements:

At December 31, 2015, the Town of Radisson had lines of credit totaling \$257,000 with the CIBC bearing interest at an authorized rate of prime plus 0.5% per annum, of which \$221,102 were drawn (2014 - \$217,023). General security agreement covering all present and after acquired assets, including general tax revenue and accounts receivable; and a Resolution of Council.

9. Deferred Revenue

This note does not pertain to this Municipality.

10. Accrued Landfill Costs

This note does not pertain to this Municipality.

11. Liability for Contaminated Sites

This note does not pertain to this Municipality.

12. Long-term Debt

The debt limit of the municipality is \$516,450. 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)).

Royal Bank of Canada: \$161,361 principle bearing interest at 4.00% per annum and repayable in monthly blended payments of \$2,750. The loan matures on June 24, 2021.

Future principal and interest payments are as follows:

	Principal	Interest	2015	2014
Year				
2015	\$ -	\$ -	\$ -	\$ 33,000
2016	27,018	5,982	33,000	33,000

(continues)

TOWN OF RADISSON

Notes to Consolidated Financial Statements

Year Ended December 31, 2015

12. Long-term Debt (continued)

		Principal	2015	2014
2017	28,136	4,864	33,000	33,000
2018	29,283	3,717	33,000	33,000
2019	30,476	2,524	33,000	33,000
2020	46,448	1,447	47,895	47,963
Balance	161,361	18,534	179,895	212,963
Year				

13. Lease Obligations

Future minimum lease payments under the capital leases together with the balance of the obligation due under the capital leases are as follows:

	2016	\$ 53,056
	2017	2,635
Total future minimum lease payments		<u>\$ 55,691</u>
Amounts representing interest at a weighted average rate of 6.229%		<u>\$ (1,932)</u>
Capital Lease Liability		<u><u>\$ 53,759</u></u>

14. Other Non-financial Assets

This note does not pertain to this municipality.

15. Contingent Liabilities

This note does not pertain to this municipality.

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality pension expense in 2015 was \$13,250. The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

17. Comparative Figures

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

18. Trusts Administered by the Municipality

This note does not pertain to this Municipality.

TOWN OF RADISSON

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2015

Schedule 1

	Budget 2015	2015	2014
TAXES			
General municipal tax levy	\$ 267,500	\$ 273,541	\$ 270,935
Abatements and adjustments	-	1,301	(1,439)
Discount on current year taxes	(10,907)	(7,788)	(11,278)
Net Municipal Taxes	256,593	267,054	258,218
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	14,500	19,068	16,638
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	271,093	286,122	274,856
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	114,000	115,197	111,565
Organized Hamlet	-	-	-
Total Unconditional Grants	114,000	115,197	111,565
GRANTS IN LIEU OF TAXES			
Federal	2,900	4,098	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
SPMC - Municipal share	7,100	5,931	4,229
SaskTel	-	-	-
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	23,500	19,019	23,408
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	33,500	29,048	27,637
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 418,593	\$ 430,367	\$ 414,058

TOWN OF RADISSON

Schedule of Operating and Capital Revenue by Function

As at December 31, 2015

Schedule 2 - 1

	Budget 2015	2015	2014
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	\$ 1,250	\$ 364	\$ 61
- Custom work	-	-	-
- Sales of supplies	1,400	9,301	1,973
- Other (Donations, rentals & permits)	10,640	12,758	14,562
Total Fees and Charges	13,290	22,423	16,596
- Tangible capital asset sales - gain (loss)	-	-	(5,152)
- Land sales - gain (loss)	-	-	-
- Investment income and commissions	800	294	1,628
- Other	-	-	-
Total Other Segmented Revenue	14,090	22,717	13,072
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	14,090	22,717	13,072
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	367	-
Total Capital	-	367	-
Total General Government Services	14,090	23,084	13,072
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	11,000	10,341	16,288
Total Fees and Charges	11,000	10,341	16,288
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	11,000	10,341	16,288
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	11,000	10,341	16,288
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 11,000	\$ 10,341	\$ 16,288

TOWN OF RADISSON

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2015

Schedule 2 - 2

	Budget 2015	2015	2014
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	5,000	2,548	10,191
- Sales of supplies	1,000	40	500
- Road Maintenance and Restoration			
Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	6,000	2,588	10,691
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	<u>6,000</u>	<u>2,588</u>	<u>10,691</u>
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	2,800	1,540	-
- Other	-	-	-
Total Conditional Grants	<u>2,800</u>	<u>1,540</u>	<u>-</u>
Total Operating	<u>8,800</u>	<u>4,128</u>	<u>10,691</u>
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Total Transportation Services	<u>8,800</u>	<u>4,128</u>	<u>10,691</u>
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	50,500	52,707	48,973
- Other	-	-	-
Total Fees and Charges	50,500	52,707	48,973
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	<u>50,500</u>	<u>52,707</u>	<u>48,973</u>
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating	<u>50,500</u>	<u>52,707</u>	<u>48,973</u>
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Total Environmental and Public Health Services	<u>\$ 50,500</u>	<u>\$ 52,707</u>	<u>\$ 48,973</u>

See notes to financial statements

TOWN OF RADISSON

Schedule of Operating and Capital Revenue by Function

As at December 31, 2015

Schedule 2 - 3

	Budget 2015	2015	2014
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Cemetery plots)	-	1,150	990
Total Other Segmented Revenue	-	1,150	990
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	1,150	990
Capital			
Conditional Grants			
- Gas Tax	-	-	-
Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	-	1,150	990
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	-	-	-
- Other (Community Hall)	1,500	1,097	845
Total Fees and Charges	1,500	1,097	845
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	1,500	1,097	845
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other (Sask. Lotteries, Centennial)	78,583	7,642	6,323
Total Conditional Grants	78,583	7,642	6,323
Total Operating	80,083	8,739	7,168
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 80,083	\$ 8,739	\$ 7,168

TOWN OF RADISSON

Schedule of Operating and Capital Revenue by Function

As at December 31, 2015

Schedule 2 - 4

	Budget 2015	2015	2014
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Water	60,000	86,495	54,518
- Sewer	52,000	63,155	56,236
- Other (Connections, supplies)	800	858	1,205
Total Fees and Charges	112,800	150,508	111,959
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	112,800	150,508	111,959
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	112,800	150,508	111,959
Capital			
Conditional Grants			
- Gas Tax	-	2,700	28,634
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	7,284	7,284
- Other (SUMA, BCF)	-	28,684	16,460
Total Capital	-	38,668	52,378
Total Utility Services	112,800	189,176	164,337
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 277,273	\$ 289,325	\$ 261,519

SUMMARY

Total Other Segmented Revenue	\$ 195,890	\$ 241,108	\$ 202,818
Total Conditional Grants	81,383	9,182	6,323
Total Capital Grants and Contributions	-	39,035	52,378
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 277,273	\$ 289,325	\$ 261,519

TOWN OF RADISSON

Total Expenses by Function

As at December 31, 2015

Schedule 3 - 1

	Budget 2015	2015	2014
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 14,500	\$ 15,036	\$ 18,072
Wages and benefits	97,000	71,562	77,375
Professional/Contractual services	62,650	71,096	34,309
Utilities	9,400	7,310	8,783
Maintenance, materials and supplies	5,000	2,534	3,748
Grants and contributions - operating	-	-	50
Grants and Contributions - capital	-	-	-
Amortization	-	3,707	4,057
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total General Government Services	188,550	171,245	146,394
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	32,178	34,619	32,178
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and Contributions - Operating	-	-	-
Grants and Contributions - Capital	-	-	-
Other	-	-	-
Fire Protection			
Wages and benefits	13,500	8,239	12,176
Professional/Contractual Services	2,933	18,499	11,773
Utilities	1,701	3,015	1,096
Maintenance, Materials and Supplies	20,750	17,524	9,283
Grants and Contributions - Operating	-	-	-
Grants and Contributions - Capital	-	-	-
Amortization	-	9,084	8,775
Interest	-	-	-
Other	-	-	-
Total Protective Services	71,062	90,980	75,281
TRANSPORTATION SERVICES			
Wages and Benefits	106,000	59,567	68,890
Professional/Contractual Services	9,230	23,774	14,973
Utilities	13,500	12,877	14,690
Maintenance, Materials and Supplies	56,000	39,118	35,104
Gravel	-	-	-
Grants and Contributions - Operating	-	-	-
Grants and Contributions - Capital	-	-	-
Amortization	-	21,475	20,163
Interest	-	5,651	5,417
Other	-	-	-
Total Transportation Services	\$ 184,730	\$ 162,462	\$ 159,237

TOWN OF RADISSON

Total Expenses by Function

As at December 31, 2015

Schedule 3 - 2

	Budget 2015	2015	2014
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ 6,500	\$ 144	\$ -
Professional/Contractual Services	74,000	80,486	66,920
Utilities	2,650	2,043	1,874
Maintenance, Materials and Supplies	-	511	-
Grants and contributions - operating	-	-	-
Grants and contributions - waste disposal	-	-	-
Grants and contributions - Public Health	-	-	-
Grants and contributions - capital	-	-	-
Landfill cost	-	-	-
Grants and contributions - Public Health	-	-	-
Amortization	-	1,850	1,850
Interest	-	-	-
Other (Cemetery, Landfill)	3,500	11,269	7,174
Total Environmental and Public Health Services	86,650	96,303	77,818
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	6,000	1,967	6,881
Grants and Contributions - Operating	-	-	-
Grants and Contributions - Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Housing deficit)	500	2,360	5,933
Total Planning and Development Services	6,500	4,327	12,814
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	10,250	6,280	10,222
Professional/Contractual Services	10,150	9,841	17,623
Utilities	4,550	5,036	4,328
Maintenance, Materials, and Supplies	-	1,101	786
Grants and Contributions - Operating	-	12,179	8,823
Grants and Contributions - Capital	-	-	-
Amortization	-	32,175	32,200
Interest	-	73	-
Other (Expense recovery)	4,600	6,372	-
Total Recreation and Cultural Services	\$ 29,550	\$ 73,057	\$ 73,982

TOWN OF RADISSON

Total Expenses by Function

As at December 31, 2015

Schedule 3 - 3

	Budget 2015	2015	2014
UTILITY SERVICES			
Wages and Benefits	\$ 10,700	\$ 58,628	\$ 59,817
Professional/Contractual Services	41,650	47,981	37,501
Utilities	9,700	11,835	13,189
Maintenance, Materials and Supplies	18,650	16,312	11,386
Grants and Contributions - Operating	-	-	-
Grants and Contributions - Capital	-	-	-
Amortization	-	45,977	44,563
Interest	-	13,650	13,512
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	80,700	194,383	179,968
TOTAL EXPENSES BY FUNCTION	\$ 647,742	\$ 792,757	\$ 725,494

TOWN OF RADISSON

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2015

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	\$ 22,423	\$ 10,341	\$ 2,588	\$ 52,707	\$ -	\$ 1,097	\$ 150,508	\$ 239,664
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	294	-	-	-	-	-	-	294
Other Revenues	-	-	-	-	1,150	-	-	1,150
Grants - Conditional	-	-	1,540	-	-	7,642	-	9,182
- Capital	367	-	-	-	-	-	38,668	39,035
Total revenues	23,084	10,341	4,128	52,707	1,150	8,739	189,176	289,325
Expenses (Schedule 3)								
Wages and Benefits	86,598	8,239	59,567	144	-	6,280	58,628	219,456
Professional/Contractual Services	71,096	53,118	23,774	80,486	1,967	9,841	47,981	288,263
Utilities	7,310	3,015	12,877	2,043	-	5,036	11,835	42,116
Maintenance Material and Supplies	2,534	17,524	39,118	511	-	1,101	16,312	77,100
Grants and Contributions	-	-	-	-	-	12,179	-	12,179
Amortization	3,707	9,084	21,475	1,850	-	32,175	45,977	114,268
Interest	-	-	5,651	-	-	73	13,650	19,374
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	11,269	2,360	6,372	-	20,001
Total expenses	171,245	90,980	162,462	96,303	4,327	73,057	194,383	792,757
Surplus (Deficit) by Function	(148,161)	(80,639)	(158,334)	(43,596)	(3,177)	(64,318)	(5,207)	(503,432)
Taxes and other unconditional revenue (Schedule 1)								430,367
Net Surplus (Deficit)								\$ (73,065)

See notes to financial statements

TOWN OF RADISSON

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2014

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 16,596	\$ 16,288	\$ 10,691	\$ 48,973	\$ -	\$ 845	\$ 111,959	\$ 205,352
Tangible Capital Asset Sales - Gain (Loss)	(5,152)	-	-	-	-	-	-	(5,152)
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	1,628	-	-	-	-	-	-	1,628
Other Revenues	-	-	-	-	990	-	-	990
Grants - Conditional	-	-	-	-	-	6,323	-	6,323
Grants - Capital	-	-	-	-	-	-	52,378	52,378
Total revenues	13,072	16,288	10,691	48,973	990	7,168	164,337	261,519
Expenses (Schedule 3)								
Wages and Benefits	95,447	12,176	68,890	-	-	10,222	59,817	246,552
Professional/ Contractual Services	34,309	43,951	14,973	66,920	6,881	17,623	37,501	222,158
Utilities	8,783	1,096	14,690	1,874	-	4,328	13,189	43,960
Maintenance Material and Supplies	3,748	9,283	35,104	-	-	786	11,386	60,307
Grants and Contributions	50	-	-	-	-	8,823	-	8,873
Amortization	4,057	8,775	20,163	1,850	-	32,200	44,563	111,608
Interest	-	-	5,417	-	-	-	13,512	18,929
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	7,174	5,933	-	-	13,107
Total expenses	146,394	75,281	159,237	77,818	12,814	73,982	179,968	725,494
Surplus (Deficit) by Function	(133,322)	(58,993)	(148,546)	(28,845)	(11,824)	(66,814)	(15,631)	(463,975)
Taxes and other unconditional revenue (Schedule 1)								414,058
Net Surplus (Deficit)								\$ (49,917)

See notes to financial statements

TOWN OF RADISSON

Consolidated Schedule of Tangible Capital Assets by Object

As at December 31, 2015

Schedule 6

	General Assets Land	General Assets Land Improvements	General Assets Buildings	General Assets Vehicles	General Assets Machinery & Equipment	Infrastructure Assets Linear assets	General/ Infrastructure Assets Under Construction	2015 Total	2014 Total
Asset cost									
Opening Asset costs	\$ 97,900	\$ 31,425	\$ 1,851,381	\$ 272,991	\$ 370,232	\$ 1,056,684	\$ -	\$ 3,680,613	\$ 3,446,765
Additions during the year	-	-	-	849	15,659	58,860	-	75,368	255,085
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	(21,237)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	97,900	31,425	1,851,381	273,840	385,891	1,115,544	-	3,755,981	3,680,613
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	7,471	219,470	74,810	119,324	163,652	-	584,727	476,178
Add: Amortization taken	-	1,205	46,123	14,500	24,552	27,889	-	114,269	111,608
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	(3,059)
Closing Accumulated Amortization Costs	-	8,676	265,593	89,310	143,876	191,541	-	698,996	584,727
Net Book Value	\$ 97,900	\$ 22,749	\$ 1,585,788	\$ 184,530	\$ 242,015	\$ 924,003	\$ -	\$ 3,056,985	\$ 3,095,886

1. Total contributed donated assets received in 2015: \$ -
2. List of assets recognized at nominal value in 2015 are:
 - a) Infrastructure Assets \$ -
 - b) Vehicles \$ -
 - c) Machinery and Equipment \$ -
3. Amount of interest capitalized in 2015: \$ -

See notes to financial statements

TOWN OF RADISSON

Consolidated Schedule of Tangible Capital Assets by Function

As at December 31, 2015

Schedule 7

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset cost									
Opening Asset costs	\$ 92,270	\$ 149,618	\$ 390,255	\$ 17,875	\$ 65,000	\$ 1,165,186	\$ 1,800,409	\$ 3,680,613	\$ 3,446,765
Additions during the year	-	7,048	-	-	-	-	68,320	75,368	255,085
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	(21,237)
Closing Asset Costs	92,270	156,666	390,255	17,875	65,000	1,165,186	1,868,729	3,755,981	3,680,613
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	22,596	46,513	108,119	8,525	-	173,492	225,482	584,727	476,178
Add: Amortization taken	3,707	9,084	21,475	1,850	-	32,176	45,977	114,269	111,608
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	(3,059)
Closing Accumulated Amortization Costs	26,303	55,597	129,594	10,375	-	205,668	271,459	698,996	584,727
Net Book Value	\$ 65,967	\$ 101,069	\$ 260,661	\$ 7,500	\$ 65,000	\$ 959,518	\$ 1,597,270	\$ 3,056,985	\$ 3,095,886

See notes to financial statements

TOWN OF RADISSON

Consolidated Schedule of Accumulated Surplus

As at December 31, 2015

Schedule 8

	2014	Changes	2015
UNAPPROPRIATED SURPLUS	\$ (137,632)	\$ (108,284)	\$ (245,916)
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	2,865	-	2,865
Capital Trust	-	-	-
Utility	21,000	-	21,000
Other	-	-	-
Beautify Radisson	1,700	-	1,700
Cemetery Fund	-	-	-
Centennial Celebration	-	-	-
Fire Department	5,000	-	5,000
Future Capital	33,257	-	33,257
Playground	-	-	-
Swimming Pool	5,022	-	5,022
	-	-	-
Total Appropriated	68,844	-	68,844
ORGANIZED HAMLETS			
Organized Hamlet of	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	3,095,886	(38,901)	3,056,985
Less: Related debt	(289,240)	74,120	(215,120)
Net Investment in Tangible Capital Assets	2,806,646	35,219	2,841,865
Total Accumulated Surplus	\$ 2,737,858	\$ (73,065)	\$ 2,664,793

TOWN OF RADISSON

Schedule of Mill Rates and Assessments

As at December 31, 2015

Schedule 9

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable Assessment	\$ 39,820	\$ 20,201,370	\$ 261,800	\$ -	\$ 2,882,800	\$ 92,600	\$ 23,478,390
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	28,325	15,522,640	261,800	-	2,316,700	92,600	18,222,065
Mill Rate Factor(s)	1.0000	1.0000	1.0000	-	1.0000	1.0000	-
Total Base/Minimum Tax (generated for each property class)	670	72,820	-	-	8,720	-	82,210
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 967	\$ 235,808	\$ 2,749	\$ -	\$ 33,045	\$ 972	\$ 273,541

MILL RATES:

Average Municipal *
Average School
Potash Mill Rate
Uniform Municipal Mill Rate

MILLS
15.0115
7.0065
-
10.5000

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

TOWN OF RADISSON

Schedule of Council Remuneration

As at December 31, 2015

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Mayor	Dave Summers	\$ 3,168	\$ 362	\$ 3,530
Councillor	Leona Bennett	720	-	720
Councillor	Ken Grainger	900	-	900
Councillor	Marlane Wenner	1,035	-	1,035
Councillor	Michelle Nelson	488	-	488
Councillor	Gerald Wiebe	878	119	997
Councillor	Marion Fehr - Stead	1,815	493	2,308
Councillor	Darren Harris	1,320	-	1,320
Councillor	Bella Armistete	2,537	-	2,537
Unallocated convention costs	-	-	-	1,201
Total		\$ 12,861	\$ 974	\$ 15,036