

Rural Municipality of Birch Hills No. 460

December 31, 2021

Ingram & Yeadon Accountants

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INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Rural Municipality of Birch Hills No 460

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rural Municipality of Birch Hills No 460, which comprise the consolidated statement of financial position as at December 31, 2021 and the consolidated statements of operations, changes in net financial assets and cash flow for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Birch Hills No 460 as at December 31, 2021, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We have conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Rural Municipality of Birch Hills No 460 in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Rural Municipality of Birch Hills No 460's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Rural Municipality of Birch Hills No 460 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Rural Municipality of Birch Hills No 460's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

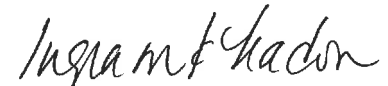
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Rural Municipality of Birch Hills No 460's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Rural Municipality of Birch Hills No 460's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Rural Municipality of Birch Hills No 460 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Melfort, Saskatchewan

Date of Approval: April 13, 2022



Ingram and Yeadon Accountants

Management's Responsibility

To the Ratepayers of the Rural Municipality of Birch Hills No. 460:

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment and estimates by management is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that 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 management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

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


Reeve


Administrator

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	551,163	896,687
Taxes Receivable - Municipal (Note 3)	58,542	65,636
Other Accounts Receivable (Note 4)	42,487	73,183
Land for Resale	-	-
Long-Term Investments (Note 5)	133,978	127,808
Debt Charges Recoverable		
Other		
Total Financial Assets	786,170	1,163,314
LIABILITIES		
Bank Indebtedness		
Accounts Payable	66,995	48,087
Accrued Liabilities Payable		
Deposits		
Deferred Revenue <i>Prepaid taxes and utilities</i>	10,224	3,069
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt (Note 8)	21,664	72,735
Lease Obligations (Note 9)	284,660	
Total Liabilities	383,542	123,891
NET FINANCIAL ASSETS (DEBT)	402,627	1,039,423
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	3,049,709	2,468,848
Prepayments and Deferred Charges	3,225	22
Stock and Supplies	86,501	4,303
Other		
Total Non-Financial Assets	3,139,435	2,473,173
Accumulated Surplus (Deficit) (Schedule 8)	3,542,062	3,512,596

Contractual obligations and commitments (Note 10)

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Operations
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	1,256,880	1,259,543	1,297,803
Fees and Charges (Schedule 4, 5)	122,970	182,868	171,229
Conditional Grants (Schedule 4, 5)	11,370	3,983	11,372
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	18,000	27,293	37,100
Land Sales - Gain (Schedule 4, 5)	-	-	(11,043)
Investment Income and Commissions (Schedule 4, 5)	3,910	6,482	6,136
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	1,413,130	1,480,169	1,512,597
EXPENSES			
General Government Services (Schedule 3)	303,310	288,822	285,559
Protective Services (Schedule 3)	68,050	122,901	76,486
Transportation Services (Schedule 3)	753,910	988,774	929,217
Environmental and Public Health Services (Schedule 3)	19,620	18,962	20,949
Planning and Development Services (Schedule 3)	1,200	-	2,325
Recreation and Cultural Services (Schedule 3)	32,130	37,191	42,512
Utility Services (Schedule 3)	74,090	73,986	67,809
Restructurings (Schedule 5)	-	-	-
Total Expenses	1,252,310	1,530,636	1,424,857
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	160,820	(50,468)	87,740
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	19,350	79,934	199,142
Surplus (Deficit) of Revenues over Expenses	180,170	29,466	286,882
Accumulated Surplus (Deficit), Beginning of Year	3,512,596	3,512,596	3,225,714
Accumulated Surplus (Deficit), End of Year	3,692,766	3,542,062	3,512,596

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus (Deficit)	180,170	29,466	286,882
(Acquisition) of tangible capital assets		(812,111)	(332,179)
Amortization of tangible capital assets	-	229,360	224,338
Proceeds on disposal of tangible capital assets		29,183	37,100
Loss (gain) on the disposal of tangible capital assets		(27,293)	(37,100)
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital expenses over expenditures	-	(580,861)	(107,841)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense			
Consumption of supplies inventory		(82,198)	24,516
Use of prepaid expense		(3,203)	123
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(85,401)	24,639
Increase/Decrease in Net Financial Assets	180,170	(636,796)	203,680
Net Financial Assets (Debt) - Beginning of Year	1,039,423	1,039,423	835,743
Net Financial Assets (Debt) - End of Year	1,219,593	402,627	1,039,423

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Cash Flow
As at December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	29,466	286,882
Amortization	229,360	224,338
Loss (gain) on disposal of tangible capital assets	(27,293)	(37,100)
	231,533	474,120
Change in assets/liabilities		
Taxes Receivable - Municipal	7,094	11,662
Other Receivables	30,696	(44,055)
Land for Resale	-	11,232
Other Financial Assets		
Accounts and accrued liabilities payable	18,908	(25,621)
Deposits		
Deferred Revenue	7,155	1,198
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and supplies for use	(82,198)	24,516
Prepayments and Deferred Charges	(3,203)	123
Other		
Cash provided by operating transactions	209,985	453,175
Capital:		
Acquisition of capital assets	(812,111)	(332,179)
Proceeds from the disposal of capital assets	29,183	37,100
Other capital		
Cash applied to capital transactions	(782,928)	(295,079)
Investing:		
Long-term investments	(6,170)	(4,848)
Other investments		
Cash provided by (applied to) investing transactions	(6,170)	(4,848)
Financing:		
Debt charges recoverable		
Long-term debt issued	805,584	-
Long-term debt repaid	(571,995)	(174,825)
Other financing		
Cash provided by (applied to) financing transactions	233,589	(174,825)
Change in Cash and Temporary Investments during the year	(345,524)	(21,577)
Cash and Temporary Investments - Beginning of Year	896,687	918,264
Cash and Temporary Investments - End of Year	551,163	896,687

The accompanying notes and schedules are integral part of these financial statements.

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

- a) **Reporting Entity:** The consolidated 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. 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 recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as
 - a) the transfer is authorized
 - b) eligibility criteria have been met by the recipient; and
 - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received 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 preformed. 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.
- 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 Rural Municipalities - Self insurance fund are accounted for on the equity basis.

1. Significant accounting policies - continued

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

- 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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

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

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

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

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

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

- m) **Landfill Liability:** The Rural Municipality of Birch Hills No. 460 does not maintain a waste disposal site.
- n) **Employee Benefit Plans:** Contributions to the Rural Municipality of Birch Hills No. 460's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Rural Municipality of Birch Hills No. 460's obligations are limited to their contributions.
- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity.
- 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:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - The municipality:
 - is directly responsible; or
 - accepts responsibility.
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

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

The measurement of materials and supplies are based on estimates of volume and quality.
The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.
Amortization is based on the estimated useful lives of tangible capital assets.

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on June 23, 2021.

- t) **New Standards and Amendments to Standards:**

Effective On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3401, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instrument, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of a tangible capital asset controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS3270 will be withdrawn.

Effective On or After April 1, 2023:

PS 3400 Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2021

2. Cash and Temporary Investments

	2021	2020
Cash	551,163	896,687
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	551,163	896,687

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

	2021	2020
Municipal - Current	55,099	60,511
- Arrears	6,943	8,625
	62,042	69,136
- Less Allowance for Uncollectibles	(3,500)	(3,500)
Total municipal taxes receivable	58,542	65,636

School - Current	15,863	17,601
- Arrears	3,393	2,627
Total school taxes receivable	19,256	20,228

Other	1,340	919
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Total taxes and grants in lieu receivable	79,138	86,783
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Deduct taxes receivable to be collected on behalf of other organizations	(20,596)	(21,147)
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Total Taxes Receivable - Municipal	58,542	65,636
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4. Other Accounts Receivable

	2021	2020
Federal government	22,808	19,546
Provincial government	-	5,000
Local government	-	3,736
Utility	19,679	44,901
Trade		
Other		
Total Other Accounts Receivable	42,487	73,183
Less Allowance for Uncollectibles		
Net Other Accounts Receivable	42,487	73,183

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2021

5. Long-term Investments

	2021	2020
Sask. Assoc of Rural Municipalities - Self Insurance Fund	83,978	77,808
Northern Lights Rail	50,000	50,000
Total Long-term Investments	133,978	127,808

The long term investments in the Saskatchewan Rural - Self Insurance Fund are accounted for on the equity basis.

6. Authorized Overdraft

The Municipality has available an operating line of credit in the amount of \$500,000 and bearing interest at prime, which was 2.45% at December 31, 2021.

7. Contingent Liabilities

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

8. Long-term Debt

- a) The debt limit of the municipality is \$1,138,142. 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)).

The following loans are due on demand, as the Municipality has been compliant with the set repayment terms, the loan are recorded as long-term.

General Government: Bank loan repayable monthly payments of \$4,408 including interest at 3.69%, due 2022. The bank loan is secured by borrowing resolution and a general assignment of tax levy and other charges.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2021				72,735
2022	21,664	369	22,033	
Total Long-term debt	21,664	369	22,033	72,735

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2021

9. Lease Obligations

Transportation: Capital lease obligation is repayable in monthly payments of \$10,545 including taxes for 36 months ending March 2024. This lease is for equipment.

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

Year	Payment Amount
2022	134,133
2023	134,133
2024	21,719
Thereafter	
Total future minimum lease payments	289,985
Amounts representing interest at a weighted average rate of 1.75%	5,325
Total Capital Lease Liability	284,660

10. Contractual Rights and Obligations

The Municipality and the Town of Birch Hills have entered into a Joint Agreement for the purchase of a Fire Truck for \$378,000 with delivery in 2022.

The Municipality has a joint cost sharing agreement with the Town of Birch Hills for operations of the Fire Department and Community Hall

11. Pension Plan

The Rural Municipality of Birch Hills No. 460 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 employees of the Rural Municipality of Birch Hills No. 460 participate in MEPP and contributions are a percentage of salary. The employees contribute 9% (2020 - 9%) to the plan. The Municipality matches all employees contributions. Pension expense for the year was \$29,076 (2020 = \$25,806). The benefits accrued to the Rural Municipality of Birch Hills No. 460 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary and the plan accrual rate.

Based on the latest information available MEPP had a surplus in net assets available for benefits of \$838,900,000 (2020 had a surplus of \$658,468,000); the municipalities portion of this is not readily determinable.

Rural Municipality of Birch Hills No. 460

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy	1,044,150	1,050,264	1,044,155
Abatements and adjustments			-
Discount on current year taxes	(44,120)	(47,395)	(44,118)
Net Municipal Taxes	1,000,030	1,002,869	1,000,037
Potash tax share			
Trailer license fees			
Penalties on tax arrears	3,880	3,197	4,089
Special tax levy			
Other			
Total Taxes	1,003,910	1,006,065	1,004,126
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	239,140	239,141	240,745
Organized Hamlet	11,560	11,449	11,531
Safe Restart			39,133
Other			
Total Unconditional Grants	250,700	250,590	291,409
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas	410	408	408
SPMC - Municipal Share			
Sasktel	1,860	2,479	1,860
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other			
Total Grants in Lieu of Taxes	2,270	2,887	2,268
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,256,880	1,259,543	1,297,803

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	330	176	326
- Sales of supplies	7,580	9,001	9,266
- Other (Specify):			-
Total Fees and Charges	7,910	9,177	9,592
- Tangible capital asset sales - gain (loss)			(11,043)
- Land sales - gain		-	
- Investment income and commissions	3,910	6,482	6,136
- Other (Specify)	-	-	-
Total Other Segmented Revenue	11,820	15,659	4,685
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	11,820	15,659	4,685
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-		
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify) <i>Asset Management Grant</i>		-	46,800
Total Capital	-	-	46,800
Restructuring (Specify)			
Total General Government Services	11,820	15,659	51,485

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Expense Recovery</i>	22,500	68,048	34,901
Total Fees and Charges	25,000	70,792	36,715
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	25,000	70,792	36,715
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	25,000	70,792	36,715
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Protective Services	25,000	70,792	36,715

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 2

	2021 Budget	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	2,000	3,458	2,022
- Sales of supplies	1,840	9,148	527
- Road Maintenance and Restoration Agreements	1,780	1,376	-
- Frontage			
- Other (Specify) <i>Recovery of Expenses</i>	-	1,013	35,098
Total Fees and Charges	5,620	14,994	37,647
- Tangible capital asset sales - gain (loss)	18,000	27,293	37,100
- Other (Specify)			
Total Other Segmented Revenue	23,620	42,287	74,747
Conditional Grants			
- RIRG (CTP)	5,000	-	5,000
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	5,000	-	5,000
Total Operating	28,620	42,287	79,747
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	19,350	49,802	58,056
- ICIP			
- RIRG (CTP, Bridge and Large Culvert, Road Const.)			
- Provincial Disaster Assistance			
- MEEP			94,286
- Other (Specify)			
Total Capital	19,350	49,802	152,342
Restructuring (Specify)			
Total Transportation Services	47,970	92,089	232,089

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	8,800	9,363	8,735
- Other (Specify)			
Total Fees and Charges	8,800	9,363	8,735
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	8,800	9,363	8,735
Conditional Grants			
- Student Employment			
- TAPD			
- Local Government	6,370	3,983	6,372
- MEEP			
- Other (Specify)			
Total Conditional Grants	6,370	3,983	6,372
Total Operating	15,170	13,346	15,107
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Environmental and Public Health Services	15,170	13,346	15,107

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	640	-	641
- Other (Specify)			
Total Fees and Charges	640	-	641
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	640	-	641
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	640	-	641
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Planning and Development Services	640	-	641

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Hall fees</i>	-	2,790	2,579
Total Fees and Charges	-	2,790	2,579
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	2,790	2,579
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	2,790	2,579
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Recreation and Cultural Services	-	2,790	2,579

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 4

	2021 Budget	2021	2020
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	69,100	69,772	69,620
- Sewer			
- Other (Specify) <i>Infrastructure fees</i>	5,900	5,950	5,700
- Other (Specify) <i>Replacement key fobs</i>		30	
Total Fees and Charges	75,000	75,752	75,320
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	75,000	75,752	75,320
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	75,000	75,752	75,320
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)		30,132	
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	30,132	-
Restructuring (Specify)			
Total Utility Services	75,000	105,884	75,320
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	175,600	300,559	413,936

SUMMARY

Total Other Segmented Revenue	144,880	216,643	203,422
Total Conditional Grants	11,370	3,983	11,372
Total Capital Grants and Contributions	19,350	79,934	199,142
Restructuring	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	175,600	300,559	413,936

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	55,640	47,006	41,132
Wages and benefits	132,100	138,167	126,549
Professional/Contractual services	73,600	58,746	58,986
Utilities	9,630	8,669	9,480
Maintenance, materials and supplies	19,210	18,932	31,503
Grants and contributions - operating	1,060	-	1,061
- capital			
Amortization	-	8,671	8,581
Interest	10,070	6,560	5,988
Allowance for uncollectibles			
Other (specify)	2,000	2,070	2,279
Government Services	303,310	288,822	285,559
Restructuring (Specify)			
Total Government Services	303,310	288,822	285,559

PROTECTIVE SERVICES**Police protection**

Wages and benefits			
Professional/Contractual services	31,610	32,444	31,596
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (specify)			

Fire protections

Wages and benefits	12,870	19,137	7,725
Professional/Contractual services	14,460	53,276	1,891
Utilities	4,160	3,732	
Maintenance, material and supplies	4,750	8,849	30,881
Grants and contributions - operating	200	200	200
- capital			
Amortization	-	5,263	4,193
Interest			
Other (specify)			

Protective Services	68,050	122,901	76,486
Restructuring (Specify)			
Total Protective Services	68,050	122,901	76,486

TRANSPORTATION SERVICES

Wages and benefits	275,200	291,216	264,965
Professional/Contractual Services	37,980	56,247	29,789
Utilities	13,050	11,351	13,019
Maintenance, materials, and supplies	177,680	210,699	179,419
Gravel	250,000	210,225	237,687
Grants and contributions - operating			
- capital			
Amortization	-	209,036	204,338
Interest			
Other (specify)			

Transportation Services	753,910	988,774	929,217
Restructuring (Specify)			
Total Transportation Services	753,910	988,774	929,217

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	19,620	18,962	20,949
Utilities			
Maintenance, materials and supplies	-		
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other (specify)			
Environmental and Public Health Services	19,620	18,962	20,949
Restructuring (Specify)			
Total Environmental and Public Health Services	19,620	18,962	20,949

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	1,200	-	2,325
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Planning and Development Services	1,200	-	2,325
Restructuring (Specify)			
Total Planning and Development Services	1,200	-	2,325

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	11,040	11,349	11,021
Utilities	500	442	495
Maintenance, materials and supplies	2,000	6,078	13,182
Grants and contributions - operating	18,590	19,323	17,814
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Recreation and Cultural Services	32,130	37,191	42,512
Restructuring (Specify)			
Total Recreation and Cultural Services	32,130	37,191	42,512

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES			
Wages and benefits	7,400	7,200	7,350
Professional/Contractual services	3,100	4,845	2,338
Utilities	41,340	41,269	41,208
Maintenance, materials and supplies	21,750	13,154	9,687
Grants and contributions - operating - capital			
Amortization	-	6,390	7,226
Interest			
Allowance for uncollectibles			
Other (specify)	500	1,128	
Utility Services	74,090	73,986	67,809
Restructuring (Specify)			
Total Utility Services	74,090	73,986	67,809
TOTAL EXPENSES BY FUNCTION	1,252,310	1,530,636	1,424,857

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2021

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	9,177	70,792	14,994	9,363	-	2,790	75,752	182,868
Tangible Capital Asset Sales - Gain	-	-	27,293	-	-	-	-	27,293
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	6,482	-	-	-	-	-	-	6,482
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	3,983	-	-	-	3,983
- Capital	-	-	49,802	-	-	-	30,132	79,934
Restructuring								
Total revenues	15,659	70,792	92,089	13,346	-	2,790	105,884	300,559
Expenses (Schedule 3)								
Wages & Benefits	185,173	19,137	291,216	-	-	-	7,200	502,726
Professional/ Contractual Services	58,746	85,720	56,247	18,962	-	11,349	4,845	235,869
Utilities	8,669	3,732	11,351	-	-	442	41,269	65,463
Maintenance Materials and Supplies	18,932	8,849	420,924	-	-	6,078	13,154	467,936
Grants and Contributions	-	200	-	-	-	19,323	-	19,523
Amortization	8,671	5,263	209,036	-	-	-	6,390	229,360
Interest	6,560	-	-	-	-	-	-	6,560
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	2,070	-	-	-	-	-	1,128	3,198
Restructuring								
Total expenses	288,822	122,901	988,774	18,962	-	37,191	73,986	1,530,636
Surplus (Deficit) by Function	(273,164)	(52,110)	(896,685)	(5,615)	-	(34,401)	31,898	(1,230,077)

Taxation and other unconditional revenue (Schedule 1)

1,259,543

Net Surplus (Deficit)

29,466

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	9,592	36,715	37,647	8,735	641	2,579	75,320	171,229
Tangible Capital Asset Sales - Gain	-	-	37,100	-	-	-	-	37,100
Land Sales - Gain	(11,043)	-	-	-	-	-	-	(11,043)
Investment Income and Commissions	6,136	-	-	-	-	-	-	6,136
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	5,000	6,372	-	-	-	11,372
- Capital	46,800	-	152,342	-	-	-	-	199,142
Restructuring								
Total revenues	51,485	36,715	232,089	15,107	641	2,579	75,320	413,936
Expenses (Schedule 3)								
Wages & Benefits	167,681	7,725	264,965	-	-	-	7,350	447,721
Professional/ Contractual Services	58,986	33,487	29,789	20,949	2,325	11,021	2,338	158,895
Utilities	9,480	-	13,019	-	-	495	41,208	64,202
Maintenance Materials and Supplies	31,503	30,881	417,106	-	-	13,182	9,687	502,359
Grants and Contributions	1,061	200	-	-	-	17,814	-	19,075
Amortization	8,581	4,193	204,338	-	-	-	7,226	224,338
Interest	5,988	-	-	-	-	-	-	5,988
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	2,279	-	-	-	-	-	-	2,279
Restructuring								
Total expenses	285,559	76,486	929,217	20,949	2,325	42,512	67,809	1,424,857
Surplus (Deficit) by Function	(234,074)	(39,771)	(697,128)	(5,842)	(1,684)	(39,933)	7,511	(1,010,921)

Taxation and other unconditional revenue (Schedule 1)

1,297,803

Net Surplus (Deficit)

286,882

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2021

Schedule 6

		2021						2020		
Assets		General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
	Asset cost									
	Opening Asset costs	25,492	-	659,009	148,543	1,688,819	6,263,026	-	8,784,889	8,510,460
	Additions during the year	-	-	92,903	-	681,128	38,080	-	812,111	332,179
	Disposals and write-downs during the year	-	-	-	-	(46,900)	-	-	(46,900)	(57,750)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-	
Transfer Capital Assets due to restructuring	-	-	-	-	-	-	-	-	-	
Closing Asset Costs	25,492	-	751,912	148,543	2,323,047	6,301,106	-	9,550,100	8,784,889	
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	221,568	79,252	689,798	5,325,423	-	6,316,041	6,149,453
	Add: Amortization taken	-	-	15,567	1,725	157,882	54,186	-	229,360	224,338
	Less: Accumulated amortization on disposals	-	-	-	-	(45,010)	-	-	(45,010)	(57,750)
	Transfer Capital Assets due to restructuring	-	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	-	-	237,135	80,977	802,670	5,379,609	-	6,500,391	6,316,041
Net Book Value	25,492	-	514,777	67,566	1,520,377	921,497	-	3,049,709	2,468,848	

1. Total contributed/donated assets received in 2021: \$ -

2. List of assets recognized at nominal value in 2021 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in Schedule 6: \$ -

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2021

Schedule 7

		2021						2020		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	418,587	185,458	7,927,224	-	-	-	253,620	8,784,889	8,510,460
	Additions during the year	85,765	-	688,266	-	-	-	38,080	812,111	332,179
	Disposals and write-downs during the year	-	-	(46,900)	-	-	-	-	(46,900)	(57,750)
	Transfer Capital Assets due to restructuring	-	-	-	-	-	-	-	-	-
Closing Asset Costs		504,352	185,458	8,568,590	-	-	-	291,700	9,550,100	8,784,889
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	122,258	123,218	5,966,754	-	-	-	103,811	6,316,041	6,149,453
	Add: Amortization taken	8,671	5,263	209,036	-	-	-	6,390	229,360	224,338
	Less: Accumulated amortization on disposals	-	-	(45,010)	-	-	-	-	(45,010)	(57,750)
	Transfer Capital Assets due to restructuring	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs		130,929	128,481	6,130,780	-	-	-	110,201	6,500,391	6,316,041
Net Book Value		373,423	56,977	2,437,810	-	-	-	181,499	3,049,709	2,468,848

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Accumulated Surplus
As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	743,104	(330,668)	412,436
APPROPRIATED RESERVES			
Fire Department	74,144	9,893	84,037
Public Reserve	735	-	735
Gas Tax Funding	224,784	(14,027)	210,757
Reserve			
Reserve			
Total Appropriated	299,663	(4,135)	295,528
ORGANIZED HAMLETS			
Hamlet of Brancepeth	42,467	11,869	54,336
Hamlet of Hagen	31,249	5,128	36,377
Hamlet of (Name)			
Total Hamlets	73,716	16,997	90,713
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6,7)	2,468,848	580,861	3,049,709
Less: Related debt	(72,735)	(233,589)	(306,324)
Net Investment in Tangible Capital Assets	2,396,113	347,272	2,743,385
Other			
Total Accumulated Surplus	3,512,596	29,466	3,542,062

Rural Municipality of Birch Hills No. 460
Schedule of Mill Rates and Assessments
As at December 31, 2021

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	134,737,055	19,029,407			1,110,610		154,877,072
Regional Park Assessment							
Total Assessment							154,877,072
Mill Rate Factor(s)	0.9400	1.4200			3.0000		
Total Base/Minimum Tax (generated for each property class)		6,000					6,000
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	852,374	178,099			20,938		1,051,411

MILL RATES:	MILLS
Average Municipal*	6.7887
Average School*	1.7795
Potash Mill Rate	
Uniform Municipal Mill Rate	6.7300

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

Rural Municipality of Birch Hills No. 460
Schedule of Council Remuneration
As at December 31, 2021

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Brent Fenner	-	-	-
Councillor	Mitch Soyland	9,800	291	10,091
Councillor	Kyle Jensen	6,350	176	6,526
Councillor	Brad Mitchell	7,875	290	8,165
Councillor	Ted Boutin	4,950	501	5,451
Councillor	Steve Tomtene	5,388	358	5,745
Councillor/Deputy Reeve	Leyton Elsaesser	10,438	591	11,029
				-
				-
Total		44,800	2,206	47,006