

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2015

15. SEGMENTED DISCLOSURE

The Municipal District of Wainwright No. 61 provides a range of services to its ratepayers. For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

16. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	2015			2014
	Salary <sup>1</sup>	Benefits & Allowances <sup>2</sup>	Total	Total
Reeve				
Bob Barss	61,401	9,176	70,577	60,859
Councillors				
Oscar Buck	42,452	7,545	49,997	47,919
Bruce Cummins	51,022	4,822	55,844	55,239
William Lawson	43,876	7,586	51,462	46,835
Phil Valleau	52,681	1,264	53,945	50,248
Ted Wilkinson	47,135	7,967	55,102	53,812
Myron Zajic	46,189	7,792	53,981	42,162
Chief Administrative Officer				
Kelly Buchinski	187,164	32,681	219,845	212,752
Designated Officer (1)	106,087	21,796	127,883	123,554

<sup>1</sup> Salary includes regular pay, gross honoraria and any other direct cash remuneration.

<sup>2</sup> Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans.

17. LOCAL AUTHORITIES PENSION PLAN

Employees of the Municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Municipality is required to make current service contributions to the LAPP of 11.39% (2014 – 11.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% (2014 – 15.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 10.39% (2014 – 10.39%) of pensionable salary up to the year's maximum pensionable earnings and 14.84% (2014 – 14.84%) on pensionable earnings above this amount.

