

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
TAXES				
General municipal tax levy	340,556	288,374	287,667	246,149
Abatements and adjustments			(1,118)	
Discount on current year taxes	(51,083)	(41,184)	(37,628)	(30,636)
Net Municipal Taxes	289,473	247,191	248,921	215,513
Potash tax share				
Trailer license fees				
Penalties on tax arrears	1,200	1,300	1,069	1,390
Special tax levy				
Other				
Total Taxes	290,673	248,491	249,990	216,903
UNCONDITIONAL GRANTS				
Equalization (Revenue Sharing)	31,166	20,870	20,870	19,164
Organized Hamlet				
Other				
Total Unconditional Grants	31,166	20,870	20,870	19,164
GRANTS IN LIEU OF TAXES				
Federal				
Provincial				
S.P.C. Electrical				
SaskEnergy Gas				
Transgas				
SPMC - Municipal Share				
SaskTel	490	576	490	487
Other				
Local/Other				
Housing Authority				
C.P.R. Mainline				
Treaty Land Entitlement				
Other				
Other Government Transfers				
S.P.C. Surcharge				
Sask Energy Surcharge	4,000	4,000	4,154	4,201
Other - Gas Tax Rebate				
Total Grants in Lieu of Taxes	4,490	4,576	4,644	4,688
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	326,329	273,937	275,504	240,755

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
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GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
Tax certificates	250	250	420	60
- Sales of supplies				
Gen Office Services	20	20	23	2
Total Fees and Charges	270	270	443	62
- Tangible capital asset sales - gain (loss)				
- Land sales - gain				
- Investment income and commissions	1,500	2,000	1,324	2,433
- Other(Rebates - Rec Gen, Land Deposit)	200	200	1,886	398
Total Other Segmented Revenue	1,700	2,200	3,210	2,831
Conditional Grants				
- Student Employment				
- Other -				
Total Conditional Grants				
Total Operating	1,970	2,470	3,653	2,893

Capital

Conditional Grants				
- Gas Tax				
- Canada/Sask Municipal Rural Infrastructure Fund				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital				
Total General Government Services	1,970	2,470	3,653	2,893

PROTECTIVE SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
- Other (Specify) Pest control				
Total Fees and Charges	-	-	-	-
- Tangible capital asset sales - gain (loss)				
Fire Dept Donations	49,750	13,000	19,773	1,000
Total Other Segmented Revenue	49,750	13,000	19,773	1,000
Conditional Grants				
- Student Employment				
- Local government				
- Other (Specify)				
Total Conditional Grants				
Total Operating	49,750	13,000	19,773	1,000

Capital

Conditional Grants				
- Gas Tax				
- Provincial Disaster Assistance				
- Local government				
- Other (Specify)				
Total Capital				
Total Protective Services	49,750	13,000	19,773	1,000

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
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TRANSPORTATION SERVICES

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
Operating				
Other Segmented Revenue				
Fees and Charges				
- Custom work	1,500	1,200	1,795	240
- Sales of supplies (Misc)	-	50	260	55
- Road Maintenance and Restoration Agreements				
- Frontage				
- Other (Specify)				
Total Fees and Charges	1,500	1,250	2,055	295
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue	1,500	1,250	2,055	295
Conditional Grants				
Bank Loan				
- Student Employment				
- Other (Specify)				
Total Conditional Grants				
Total Operating	1,500	1,250	2,055	295
Capital				
Conditional Grants				
- Gas Tax	5,191	2,478	10,235	10,449
- Canada/Sask Municipal Rural Infrastructure Fund				
- MEEP	-	-		
- Designated Municipal Roads and Bridges				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital	5,191	2,478	10,235	10,449
Total Transportation Services	6,691	3,728	12,290	10,744

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
Operating				
Other Segmented Revenue				
Fees and Charges				
- Tags & Garbage cans	2,000	2,500	2,037	2,191
- Other (Specify)				
Total Fees and Charges	2,000	2,500	2,037	2,191
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue				
Conditional Grants				
- Student Employment				
- Local government				
- Other (Specify)				
Total Conditional Grants				
Total Operating	2,000	2,500	2,037	2,191
Capital				
Conditional Grants				
- Gas Tax				
- Canada/Sask Municipal Rural Infrastructure Fund				
- Transit for Disabled				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital				
Total Environmental and Public Health Services	2,000	2,500	2,037	12 2,191

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022**

2022 Budget	2021 Budget	2021 Actual	2020 Budget
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PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
Building /Zoning Permits	100	1,000	1,800	1,200
- Other (Pin Locator/Advertising)			-	25
Total Fees and Charges	100	1,000	1,800	1,225
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue	100	1,000	1,800	1,225
Conditional Grants				
- Student Employment				
- MAMP Grant	-	24,750		
Total Conditional Grants	-	24,750	-	-
Total Operating	100	25,750	1,800	1,225

Capital

Conditional Grants				
- Gas Tax				
- Provincial Disaster Assistance				
- Other (Specify)				

Total Capital

Total Planning and Development Services	100	25,750	1,800	1,225
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RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
Swimming Lessons	5,000	5,000	5,575	1,822
Custom Mowing			60	200
- Rentals - Storge Compound	8,000	8,000	8,075	8,165
Total Fees and Charges	13,000	13,000	13,710	10,187
- Tangible capital asset sales - gain (loss)				
Fund Raiser		27,000	26,484	30,764
Sale supplies			226	
Total Other Segmented Revenue	13,000	40,000	40,420	40,951
Conditional Grants				
- Student Employment				
- Donations		-	125	
- Other (Sask Lotteries)	789	789	789	789
Total Conditional Grants	789	789	789	789
Total Operating	13,789	40,789	41,209	41,740

Capital

Conditional Grants				
- Gas Tax				
- Provincial Disaster Assistance				
- Other (Transfer from Ded Lands Fund)				-

Total Capital

Total Recreation and Cultural Services	13,789	40,789	41,209	41,740
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**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
UTILITY SERVICES				
Operating				
Other Segmented Revenue				
Fees and Charges				
- Water				
- Sewer				
- Other (Specify)				
Total Fees and Charges	0	0	0	0
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue	0	0	0	0
Conditional Grants				
- Student Employment				
- Other (Specify)				
Total Conditional Grants	0	0	0	0
Total Operating	0	0	0	0
Capital				
Conditional Grants				
- Gas Tax				
- Sask Water Corp.				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital	0	0	0	0
Total Utility Services	0	0	0	0
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	74,300	88,237	80,762	59,793
Summary of Revenues				
Total Operating & Capital Revenue by Function	74,300	88,237	80,762	59,793

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
GENERAL GOVERNMENT SERVICES				
Council Remuneration	7,140	5,000	5,380	3,140
Council Benefits	177	177	171	21
Council Health Benefits	80	100	80	58
Council Travel	-	-	-	248
Committee Meetings	1,200	1,000	842	888
Admin wages (Jackie)	16,800	28,000	22,605	33,615
Admin Ass't Wages (Dot & Newbie)	34,000	22,000	22,887	-
Admin Benefits (Jackie)	1,000	2,298	1,541	2,298
Admin Ass't Benefits (Dot & Newbie)	1,000	1,000	506	-
WCB	1,365	1,100	1,076	338
Admin Superannuation (Jackie)	1,200	2,500	2,035	3,024
Admin Ass't Superannuation (Dot & Newbie)	2,880	2,000	2,059	-
Admin Health Benefits (Jackie)	1,025	1,000	995	1,442
Admin Ass't Health Benefits (Dot & Newbie)	1,100	1,000	571	-
Continuing Education	900	890	890	-
PROFESSIONAL/CONTRACTUAL SERVICES	-	-	4,523	-
SAMA Requisition	8,820	7,885	7,886	6,241
Audit	5,500	4,600	5,236	4,345
Travel/Administrator	-	-	100	1,623
Travel (Ass't Administrator)	4,000	4,000	4,558	-
Advertising	1,800	800	929	723
Office Maint & repair	2,500	1,500	2,918	988
Website	1,200	1,500	1,116	831
Munisoft Contract Maint & Upgrades	1,848	2,000	1,825	1,618
Insurance (General)	9,873	7,836	7,873	7,393
Memberships/Subscriptions	4,400	3,900	3,990	3,674
Bank Charges	50	30	-	32
Elections (Postage & Remuneration)	-	1,200	1,982	-
Tax Enforcement	-	-	-	-
UTILITIES	-	-	-	-
Office Power & Heat	2,760	2,300	2,165	2,274
Office Telephone/Internet	900	1,000	854	975
MAINTENANCE, MATERIALS & SUPPLIES	-	-	-	-
Office supplies/Stationery	6,500	3,000	3,615	1,268
Postage	1,000	1,000	1,132	720
Office furniture & equipment	500	900	587	-
Donations	1,500	2,000	1,000	250
Miscellaneous (Workshops, Christmas)	2,000	1,500	2,490	2,538
Grants and contributions - operating	-	-	-	-
- capital	15,000	Expansion of Storage Compound	-	-
Amortization	-	-	-	-
Interest	-	-	102	-
Allowance for uncollectibles	-	-	-	-
Other (Boards of Appeal)	450	-	-	-
Total Government Services	140,468	115,217	116,499	80,565

PROTECTIVE SERVICES

Police protection				
Wages and benefits				
Professional/Contractual services	5,000	3,905	4,154	3,905
Other (specify)				
Fire protection				
Wages(Foreman)	10,941	2,641	12,136	161
Benefits (Foreman)	947	189	939	108
Superannuation	985	229	1,183	129
Health Benefits	205	53	269	59
Wages (Labourers)				
Benefits (Labourers)				0
WCB				0
Professional/Contractual services(Fire chief / Trainina)	1,500	1,000	1,500	1,000
Fire Protection Agreement	6,900	6,594	6,674	6,338
PA 911	126	105	105	105
VFF Insurance	465	450	463	440
-Utilities - Power & Propane	3,000	2,200	2,284	1,655
Maintenance, materials and supplies	400	0	402	0
Fuel/Oil	0	100	0	40
Fire Hall Repair/Maint	500			
Fire Dept/ Cont repairs		0	1,490	
Equip Repairs (Parts/Mat)		2,500	899	0
Materials/ Supplies(Clothing)	10,000	13,700	2,056	
Grants and contributions - Capital -(Building)	2,000	3,500	0	0
- (Fire Truck - Fittinas & Hose)	10,000	6,000	0	0
Amortization				
Interest				
Other (Fire dep fundraiser)	0	15,000	0	
Total Protective Services	52,969	69,166	34,336	13,940

TRANSPORTATION SERVICES

Wages (Foreman)	29,010	17,168	15,732	14,067
Benefits(Foreman)	2,478	1,228	1,217	870
Superannuation	2,610	1,489	1,508	1,299
Health Benefits	462	346	349	597
Wages (Labourers)				0
Benefits (Labourers)				0
WCB	0		0	253
PROFESSIONAL/CONTRACTUAL SERVICES				
Insurance/Vehicle Registration	1,850	1,400	1,822	2,539
Contracted Maintenance	13,400	1,000	4,418	848
Road Maint/RM of Mervin	6,000	6,230	5,934	5,988
Other contractual Services(Road Maint)	-	4,000	1,589	538
Loan Payment for Kawasaki Mule	-	3,591	0	3,591
Vehicle Repairs	-	-	0	97
Street Lights	5,000	3,000	4,360	3,506
Power/ Sumps	350	650	350	610
Shop Heat	3,100	1,000	809	973
Shop Materials/Supplies	3,800	1,000	1,497	699
Signs (Covid, Bobbles Blvd, Matilla Tr, Stop sign)	1,000	500	0	285
Fuel/Oil	5,750	3,000	3,361	2,108
Small Tools/Equipment	1,500	500	1,651	0
Gravel	-	-	0	3,106
Calcium/Dust control	14,000	14,100	10,249	5,893
Culverts	1,500	1,500	0	890
Roads/Drainage	1,500	2,000	1,231	4,689
Equip Repair(Parts- Grader Blades)	2,200	500	703	0
Shop Maint/Repair	500	1,000	0	0
Grants and contributions - Capital - Shop- Garage Doo	-	2,000	0	0
Capital Street Lights	19,500	5,500	0	0
Capital - Shop Upgrades	-	-	0	1,101
Capital-Grapple/Radio	3,200	-	0	0
Capital - Roads(Sundance Driv	-	4,000	0	8,833
Interest			Sundance Rd	12,030
Other (Specify)				0
Total Transportation Services	\$ 119,710	\$ 76,702	\$ 66,778	\$ 75,410

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget	2021	2020	
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES				
Wages (Foreman)	5,471	7,043	4,944	68
Benefits (Foreman)	473	1,256	382	8
Superannuation	492		474	9
Health Benefits	103		110	4
Wages (Labourers)	-			
Benefits (Labourer)	-			
WCB	-			
Professional/Contractual services - Lagoon Agreeeme	8,010	8,001	8,009	7,660
Garbage Collection (Bins)			14,229	7,839
WYWRA	798	798	798	279
Rat Control	206	84	-	42
Utilities (Public Well power)	800	1,300	736	777
Well Maintenance/Repair(UV Light)	250		649	-
Materials & supplies (Tags, Misc)	1,500	2,500	1,552	2,252
Maintenance -				
o Waste disposal				
o Public Health				
- capital				
o Waste disposal				
Amortization				
Interest				
Other			826	
Total Environmental and Public Health Services	18,103	20,983	32,709	18,938

PLANNING AND DEVELOPMENT SERVICES

Wages Foreman	-	-	-	272
Benefits Foreman	-	-	-	20
Superannuation	-	-	-	24
Health Benefits	-	-	-	11
Professional/Contractual Services(Survey & Consulti	4,500	20,000	21,120	7,638
Advertising				-
Grants and contributions - operating				
- capital				
Amortization				
Interest				
Other (specify)			571	
Total Planning and Development Services	4,500	20,000	21,692	7,965

RECREATION AND CULTURAL SERVICES

Wages - Foreman	13,677	27,168	12,136	17,397
Benefits - Foreman	1,183	3,948	939	1,282
Superannuation	1,231		1,163	1,532
Health Benefits	257		269	704
Wages - Labourer	5,000		4,973	7,988
Benefits - Labourers	1,500		1,421	509
Wages - (Swimming Instructor)	5,000	5,000	5,446	1,822
Benefits (Swimming Instructor)	-		-	287
WCB	-		-	340
Professional/Contractual services(Repairs - Boat Doc	1,800		4,511	675
Regional Library	1,272	1,271	1,271	1,271
Maintenance, materials and supplies (Flowers & Tree	1,200	1,200	1,257	1,490
Supplies - Fundraiser	-	18,000	1,332	6,002
Other Materials/Supplies/Small tools	-	4,600	340	1,922
Equipment- Repair Parts	-	2,000	5,353	293
Gravel -Boat Launch/Storage compound	2,500	2,000	730	2,826
Fuel/Oil Fuel/Oil	1,600	1,000	1,101	787
Benches Picnic Tables				150
Grants and contributions - operating				
- capital				
Capital (Boat Dock - bumper Rail)	-		-	1,069
Capital (Mini Golf)	-		-	35,893
Amortization				
Interest				
Allowance for uncollectibles				
Other				
Total Recreation and Cultural Services	36,220	66,187	42,243	84,239

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 Budget	2021 Budget	2021 Actual	2020 Budget
Summary of Revenues				
Total Operating & Capital Revenue by Function	74,300	88,237	80,762	59,793
Total Taxes & Other Conditional Revenue	326,329	273,937	275,504	240,755
Total Revenues for Budgeting Purposes	400,629	362,174	356,266	300,548
Expenses				
General Government Services	140,468	115,017	116,499	80,565
Protective Services	52,969	58,166	34,336	13,940
Transportation Services	118,710	76,702	56,778	75,410
Environmental Services	18,103	20,983	32,709	18,938
Planning & Development Services	4,500	20,000	21,692	7,965
Recreational Services	36,220	66,187	42,243	84,239
Total Expenses for Budgeting Purposes	370,970	357,055	304,256	281,056
SURPLUS/(DEFICIT)	\$ 29,659	\$ 5,119	\$ 52,010	\$ 19,492