

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	2022 Budget	2022 Actual	2021 Budget
TAXES				
General municipal tax levy	371,597	340,556	370,101	288,374
Abatements and adjustments			-	
Discount on current year taxes	-55,740	(51,083)	(48,112)	(41,184)
Net Municipal Taxes	315,857	289,473	321,989	247,191
Potash tax share				
Trailer license fees				
Penalties on tax arrears	1,200	1,200	584	1,300
Special tax levy				
Other				
Total Taxes	317,057	290,673	322,573	248,491
UNCONDITIONAL GRANTS				
Equalization (Revenue Sharing)	35,110	31,166	31,165	20,870
Organized Hamlet				
Other				
Total Unconditional Grants	35,110	31,166	31,165	20,870
GRANTS IN LIEU OF TAXES				
Federal				
Provincial				
S.P.C. Electrical				
SaskEnergy Gas				
Transgas				
SPMC - Municipal Share				
SaskTel	582	490	582	576
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
Other - Gas Tax Rebate				
Total Grants in Lieu of Taxes	582	4,490	582	4,576
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	352,749	326,329	354,320	273,937

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023**

2023 Budget 2022 Budget 2022 Actual 2021 Budget

GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
Tax certificates	200	250	150	250
- Sales of supplies			1,403	
Gen Office Services		20		20
Total Fees and Charges	200	270	1,553	270
- Tangible capital asset sales - gain (loss)				
- Land sales - gain				
- Investment income and commissions	1,500	1,500	1,561	2,000
- Other(Rebates - Rec Gen, Land Deposit)		200		200
Total Other Segmented Revenue	1,700	1,970	3,114	2,470
Conditional Grants				
- Student Employment				
- Other (Picnic in Park)	25,000		31,826	
Total Conditional Grants	25,000	-	31,826	-
Total Operating	26,700	1,970	34,940	2,470
Capital				
Conditional Grants				
- Gas Tax	2,965		2,596	
- Canada/Sask Municipal Rural Infrastructure Fund				
- Sask Energy Municipal Payments	5,000		5,137	
- Provincial Disaster Assistance				
- Other (Specify)			-	
Total Capital	7,965	-	7,732	-
Total General Government Services	34,665	1,970	42,673	2,470

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	25,000	49,750	31,470	13,000
Total Other Segmented Revenue	25,000	49,750	31,470	13,000
Conditional Grants				
- Student Employment				
- Local government				
- Other (Specify)				
Total Conditional Grants	-	-	-	-
Total Operating	25,000	49,750	31,470	13,000
Capital				
Conditional Grants				
- Gas Tax				
- Provincial Disaster Assistance				
- Local government				
- Other (Specify)				
Total Capital	-	-	-	-
Total Protective Services	25,000	49,750	31,470	13,000

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023**

2023 Budget 2022 Budget 2022 Actual 2021 Budget

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue					
Fees and Charges					
- Custom work	500	1,500	480	1,200	
- Sales of supplies (Misc)		-		50	
- Road Maintenance and Restoration Agreements					
- Frontage					
- Other (Specify)					
Total Fees and Charges	500	1,500	480	1,250	
- Tangible capital asset sales - gain (loss)					
- Other (Specify)					
Total Other Segmented Revenue	500	1,500	480	1,250	
Conditional Grants					
Bank Loan					
- Student Employment					
- Other (Specify)					
Total Conditional Grants	-	-	-	-	
Total Operating	500	1,500	480	1,250	

Capital

Conditional Grants				
- Gas Tax	0	5,191	-	2,478
- Canada/Sask Municipal Rural Infrastructure Fund				
- MEEP		-		-
- Designated Municipal Roads and Bridges				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital	-	5,191	-	2,478
Total Transportation Services	500	6,691	480	3,728

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
- Tags & Garbage cans	2,500	2,000	2,908	2,500
- Other (Specify)				
Total Fees and Charges	2,500	2,000	2,908	2,500
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue	2,500	2,000	2,908	2,500
Conditional Grants				
- Student Employment				
- Local government				
- Other (Specify)				
Total Conditional Grants	-	-	-	-
Total Operating	2,500	2,000	2,908	2,500

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	2,500	2,000	2,908	2,500

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023**

2023 Budget 2022 Budget 2022 Actual 2021 Budget

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue					
Fees and Charges					
Building /Zoning Permits	5,400	100	1,611	1,000	
- Other (Pin Locator/Advertising)			-		
Total Fees and Charges	5,400	100	1,611	1,000	
- Tangible capital asset sales - gain (loss)					
- Other (Specify)					
Total Other Segmented Revenue	5,400	100	1,611	1,000	
Conditional Grants					
- Student Employment					
- MAMP Grant				24,750	
Total Conditional Grants	-	-	-	24,750	
Total Operating	5,400	100	1,611	25,750	
Capital					
Conditional Grants					
- Gas Tax					
- Provincial Disaster Assistance					
- Other (Specify)					
Total Capital	-	-	-	-	
Total Planning and Development Services	5,400	100	1,611	25,750	

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue				
Fees and Charges				
Swimming Lessons	2,500	5,000	1,850	5,000
Custom Mowing & Minigolf	4,000		5,403	
- Rentals - Storge Compound	9,000	8,000	10,575	8,000
Total Fees and Charges	15,500	13,000	17,828	13,000
- Tangible capital asset sales - gain (loss)				
Fund Raiser				27,000
Sale supplies			1,287	
Total Other Segmented Revenue	15,500	13,000	19,114	40,000
Conditional Grants				
- Student Employment				
- Donations				
- Other (Sask Lotteries)	789	789	789	789
Total Conditional Grants	789	789	789	789
Total Operating	16,289	13,789	19,903	40,789
Capital				
Conditional Grants				
- Gas Tax				
- Provincial Disaster Assistance				
- Other (Transfer from Ded Lands Fund)				
Total Capital	-	-	-	-
Total Recreation and Cultural Services	16,289	13,789	19,903	40,789

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	2022 Budget	2022 Actual	2021 Budget
UTILITY SERVICES				
Operating				
Other Segmented Revenue				
Fees and Charges				
- Water				
- Sewer				
- Other (Specify)				
Total Fees and Charges		0	0	0
- Tangible capital asset sales - gain (loss)				
- Other (Specify)				
Total Other Segmented Revenue		0	0	0
Conditional Grants				
- Student Employment				
- Other (Specify)				
Total Conditional Grants		0	0	0
Total Operating		0	0	0
Capital				
Conditional Grants				
- Gas Tax				
- Sask Water Corp.				
- Provincial Disaster Assistance				
- Other (Specify)				
Total Capital		0	0	0
Total Utility Services		0	0	0
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	84,354	74,300	99,044	88,237
Summary of Revenues				
Total Operating & Capital Revenue by Function	84,354	74,300	99,044	88,237
Total Taxes & Other Conditional Revenue	352,749	326,329	354,320	273,937
Total Revenues for Budgeting Purposes	437,104	400,629	453,364	362,174

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	2022 Budget	2022 Actual	2021 Budget
GENERAL GOVERNMENT SERVICES				
Council Remuneration	12,000	7,140	9,200	5,000
Council Benefits	0	177	-	177
Council Health Benefits	80	80	80	100
Council Travel	0	-	-	-
Committee Meetings	1,400	1,200	1,347	1,000
Admin wages	54,900	50,800	43,388	50,000
Unpaid Back Pay	4,229	-	-	-
Admin Benefits	2,000	2,000	1,811	3,298
WCB	1,500	1,365	1,366	3,600
Admin Superannuation	4,941	4,080	3,905	2,500
Admin Health Benefits	2,000	2,125	2,169	2,000
Continuing Education	3,000	900	2,196	890
Professional/Contractual Services	0	-	941	-
SAMA Requisition	6,251	8,820	8,820	7,886
Audit	6,000	5,500	8,530	4,600
Travel	5,000	4,000	4,671	4,000
Advertising	2,800	1,800	2,840	800
Office Maint & repair	2,500	2,500	3,382	1,500
Website	1,000	1,200	801	1,500
Munisoft Contract Maint & Upgrades	3,000	1,848	4,180	2,000
Insurance (General)	12,323	9,873	9,873	7,836
Memberships/Subscriptions	5,315	4,400	5,315	3,900
Bank Charges	50	50	112	30
Elections (Postage & Remuneration)	0	-	-	1,200
Tax Enforcement	0	-	-	-
Office Power & Heat	3,450	2,760	3,177	2,300
Office Telephone/Internet	1,335	900	1,780	1,000
Maintenance, Material & Supplies	0	-	-	-
Office supplies/Stationery	3,000	6,500	3,847	3,000
Postage	1,000	1,000	836	1,000
Office furniture & equipment	500	500	-	900
Donations	1,500	1,500	850	2,000
Miscellaneous (Workshops, christmas, other)	6,000	2,000	11,605	1,500
Grants and contributions - operating	0	-	-	-
- capital	0	15,000	25,846	-
Amortization	0	-	-	-
Interest	0	-	-	-
Allowance for uncollectibles	0	-	-	-
Other (Boards of Appeal)	0	450	-	-
Total Government Services	149,074	140,468	162,888	115,517

PROTECTIVE SERVICES				
Police protection				
Wages and benefits				
Professional/Contractual services	6,800	5,000	6,701	3,905
Other (specify)				
Fire protection				
Wages(Foreman)	10,990	10,941	2,137	2,641
Benefits (Foreman)	791	947	167	189
Superannuation	933	985	192	229
Health Benefits	211	205	38	53
Wages (Labourers)			0	
Benefits (Labourers)			0	
WCB			0	
Prof/Contract services(Fire chief / Training)	8,000	1,500	1,000	1,000
Fire Protection Agreement	6,700	6,900	6,516	6,594
PA 911	240	126	126	105
VFF Insurance	465	465	463	450
-Utilities - Power & Propane	5,000	3,000	2,889	2,200
Maintenance, materials and supplies	3,000	400	5,516	0
Fuel/Oil	0	0	0	100
Fire Hall Repair/Maint	1,000	500	0	
Fundaising Costs	1,500		902	0
Equip Repairs (Parts/Mat)	400		334	2,500
Materials/ Supplies(Clothing)	10,000	10,000	4,257	13,700
Grants and contributions - Capital -(Building)	2,000	2,000	0	3,500
- (Fire Truck - Fittings & Hose)	4,000	10,000	0	6,000
Amortization			0	
Interest			0	
Other (Fire dep fundraiser)		0	0	15,000
Total Protective Services	62,031	52,969	31,236	58,166

TRANSPORTATION SERVICES				
Wages (Foreman)	24,728	29,010	32,586	17,168
Benefits(Foreman)	1,781	2,478	2,542	1,228
Superannuation	2,100	2,610	2,933	1,489
Health Benefits	476	462	576	346
Wages (Labourers)			150	
Benefits (Labourers)			0	
WCB		0	0	
PROFESSIONAL/CONTRACTUAL SERVICES				
Insurance/Vehicle Registration	1800	1,850	1,883	1,400
Contracted Maintenance	6000	13,400	5,730	1,000
Road Maint/RM of Mervin	6700	6,000	6,542	6,230
Other contractual Services(Road Maint)		-	0	4,000
Loan Payment for Kawasaki Mule		-	0	3,591
Vehicle Repairs	2000	-	2,875	-
Street Lights	5000	5,000	4,576	3,000
Power/ Sumps	500	350	1,411	650
Shop Heat	2500	3,100	1,874	1,000
Shop Materials/Supplies	4000	3,800	4,178	1,000
Signs (Covid, Bobbies Blvd, Matilla Tr, Stop sign)	1000	1,000	366	500
Fuel/Oil	7000	5,750	6,639	3,000
Small Tools/Equipment	500	1,500	383	500
Gravel	8000	-	0	
Calcium/Dust control	6700	14,000	9,762	14,100
Culverts	1500	1,500	0	1,500
Roads/Drainage	1500	1,500	4,684	2,000
Equip Repair(Parts- Grader Blades)	2000	2,200	1,635	500
Shop Maint/Repair	500	500	0	1,000
Grants and contributions - Capital - Shop- Garage Door		-	0	2,000
Capital Street Lights	15000	19,500	38,685	5,500
Capital - Shop Upgrades			0	
Capital-Grapple/Radio		3,200	0	-
Capital - Roads(Sundance Drive)		-	0	4,000
Interest			0	
Other (Specify)			0	
Total Transportation Services	\$ 101,383	\$ 118,710	\$ 129,809	\$ 75,702

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	2022 Budget	2022 Actual	2021 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES				
Wages (Foreman)	5495	5,471	5,342	7,043
Benefits (Foreman)	396	473	417	1,256
Superannuation	467	492	481	
Health Benefits	106	103	94	
Wages (Labourers)		-	-	
Benefits (Labourer)		-	-	
WCB		-	-	
Professional/Contractual services - Lagoon Agreement	8307	8,010	8,307	8,001
Garbage Collection (Bins)			-	
WYWRA	2500	798	3,378	798
Rat Control	206	206	-	84
Utilities (Public Well power)	900	800	841	1,300
Well Maintenance/Repair(UV Light)	400	250	685	
Materials & supplies (Misc)	500	1,500	-	2,500
Maintenance -			-	
o Waste disposal			-	
o Public Health			-	
- capital			-	
o Waste disposal			-	
Amortization			-	
Interest			-	
Other			-	
Total Environmental and Public Health Services	19,275	18,103	19,544	20,983

PLANNING AND DEVELOPMENT SERVICES

Wages Foreman		-	-	-
Benefits Foreman		-	-	-
Superannuation		-	-	-
Health Benefits		-	-	-
Professional/Contractual Services(Survey & Consulti	1000	4,500	5,009	20,000
Building Permits	5000			
Grants and contributions - operating				
- capital				
Amortization				
Interest				
Other (specify)			-	
Total Planning and Development Services	6,000	4,500	5,009	20,000

RECREATION AND CULTURAL SERVICES

Wages - Foreman	13738	13,677	13,355	27,168
Benefits - Foreman	989	1,183	1,042	3,948
Superannuation	1166	1,231	1,202	
Health Benefits	264	257	236	
Wages - Labourer	16000	5,000	14,849	
Benefits - Labourers	1200	1,500	977	
Wages - (Swimming Instructor)	2500	5,000	1,850	5,000
Benefits (Swimming Instructor)		-	-	
WCB		-	-	
Professional/Contractual services(Repairs - Boat Dock)	1800	1,800	4,775	
Regional Library	2000	1,272	1,271	1,271
Maintenance, materials and supplies (Flowers & Tree	1500	1,200	2118.14	1,200
Supplies - Fundraiser	6000	-	5,721	18,000
Other Materials/Supplies/Small tools	3000	-	6,448	4,600
Equipment- Repair Parts		-	-	2,000
Gravel -Boat Launch/Storage compound	4500	2,500	965	2,000
Fuel/Oil Fuel/Oil	2000	1,600	1,818	1,000
Benches Picnic Tables			-	
Grants and contributions - operating			-	
- capital	10000		7,436	
Capital (Boat Dock - bumper Rail)		-	-	
Capital (Mini Golf)			-	
Amortization			-	
Interest			-	
Allowance for uncollectibles			-	
Other			-	
Total Recreation and Cultural Services	66,657	36,220	64,062	66,187

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2023**

Summary of Revenues

Total Operating & Capital Revenue by Function
 Total Taxes & Other Conditional Revenue
 Total Revenues for Budgeting Purposes

Expenses

General Government Services
 Protective Services
 Transportation Services
 Environmental Services
 Planning & Development Services
 Recreational Services
 Total Expenses for Budgeting Purposes

Surplus/(Deficit) Available for TCA Replacement

	2023 Budget	2022 Budget	2022 Actual	2021 Budget
	84,354	74,300	99,044	88,237
	352,749	326,329	354,320	273,937
	437,104	400,629	453,364	362,174
	149,074	140,468	162,868	115,517
	62,031	52,969	31,236	58,166
	101,383	118,710	129,809	76,702
	19,275	18,103	19,544	20,983
	6,000	4,500	5,009	20,000
	66,657	36,220	64,062	66,187
	404,421	370,970	412,527	357,555
	\$ 32,683	\$ 29,659	\$ 40,836	\$ 4,619