

Resort Village of Kivimaa-Moonlight Bay

BUDGET

FOR THE YEAR ENDED DEC 31, 2015

Schedule 1

	2018 Budget	2017	2016
TAXES			
General municipal tax levy	237,962	\$ 217,320	197,100
Abatements and adjustments		-\$ 562	-7
Discount on current year taxes	-29,000	-\$ 27,641	-25,110
Net Municipal Taxes	208,962	\$ 189,117	171,983
Potash tax share			
Trailer license fees			
Penalties on tax arrears	1,200	\$ 1,664	1,134
Special tax levy			
Other			
Total Taxes	210,162	\$ 190,781	173,117

UNCONDITIONAL GRANTS

Equalization (Revenue Sharing)	19,895	\$ 19,895	21,299
Organized Hamlet			
Other			
Total Unconditional Grants	19,895	\$ 19,895	21,299

GRANTS IN LIEU OF TAXES

Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
SPMC - Municipal Share			
SaskTel	436	\$ 436	425
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other - Gas Tax Rebate			
Total Grants in Lieu of Taxes	436	\$ 436	425

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	230,493	211,112	194,841
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Resort Village of Kivimaa-Moonlight Bay
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2011

Schedule 2 - 1

	2018 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Tax certificates	150	150	120
- Sales of supplies			153
Gen Office Services	15	14	
Total Fees and Charges	165		273
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	1,400	1,163	800
- Other(Rebates - Rec Gen, Land Deposit)	1,000	2,800	1,775
Total Other Segmented Revenue	2,730	4,127	2,848
Conditional Grants			
- Student Employment			
- Other -			
Total Conditional Grants			
Total Operating	2,730		2,848
Capital			
Conditional Grants			
- Gas Tax			
Sask Energy Surcharge	1,500		
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	1,500		
Total General Government Services	4,230	4,127	2,848

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) Pest control			
Total Fees and Charges			0
- Tangible capital asset sales - gain (loss)			
Fire Dept Fundraiser			19,719
Total Other Segmented Revenue			19,719
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating			19,719
Capital			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital			
Total Protective Services			19,719

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2011

Schedule 2 - 2

2018 Budget 2017 2016

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Custom work	100	120	
- Sales of supplies (Misc)	1,400	564	1000
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges			\$ 1,000.00
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,500	\$ 684.00	\$ 1,000.00
Conditional Grants			
Bank Loan	10,000		
- Student Employment			
- Other (Specify)			
Total Conditional Grants			0
Total Operating	11,500	\$ 684.00	\$ 1,000.00

Capital

Conditional Grants	
- Gas Tax	
- Canada/Sask Municipal Rural Infrastructure Fund	
- Heavy Haul	
- Designated Municipal Roads and Bridges	
- Provincial Disaster Assistance	
- Other (Specify)	

Total Capital			\$ -
Total Transportation Services	11,500	\$ 684.00	\$ 1,000.00

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Tags & Garbage cans	4,000	\$ 3,924	3914
- Other (Specify)			
Total Fees and Charges		\$ 3,924	3,914
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	4,000		3,914
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating			3,914

Capital

Conditional Grants			
- Gas Tax	5,107	\$ 5,107	4889
- Canada/Sask Municipal Rural Infrastructure Fund			
- Transit for Disabled			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	5,107		4,889

Total Environmental and Public Health Services	9,107	\$ 9,031	8,803
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Resort Village of Kivimaa-Moonlight Bay
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2011

Schedule 2 - 3

2018 Budget	2017	2016
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PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
Building /Zoning Permits	1,000	1100	1200
- Other (Pin Locator/Advertising)			
Total Fees and Charges	1,000	1100	1,200
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		1100	1,200
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	1,000		1,200

Capital

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

Total Capital

Total Planning and Development Services	1,000	1100	1,200
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RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
Swimming Lessons	6,500	\$ 6,680	5445
- Rentals - Storge Compound	6,500	\$ 6,697	6000
Total Fees and Charges	13,000		11,445
- Tangible capital asset sales - gain (loss)			
Sale supplies		\$ 94	76
Total Other Segmented Revenue	13,000	\$ 13,471	11,521
Conditional Grants			
- Student Employment			
- Local government			
- Donations(Fundraiser)	15,000	\$ 22,801	
- Other (Sask Lotteries)	789	\$ 789	
Total Conditional Grants	15,789	\$ 789	
Total Operating	28,789	\$ 37,850	11,521

Capital

Conditional Grants			
- Gas Tax			
- Local government			11,521
- Provincial Disaster Assistance			
- Other (Specify)			

Total Capital

0		
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Resort Village of Kivimaa-Moonlight Bay
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2011

Schedule 2 - 4

	2018 Budget	2017	2016
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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	56,072	\$ 52,792	45,091
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SUMMARY

Total Other Segmented Revenue	22,230	\$	21,198	\$	40,202.00
Total Conditional Grants	27,289	\$	23,590		
Total Capital Grants and Contributions	5,107	\$	5,107		4,889
Total Taxes & Other Conditional Revenue	230,493	\$	211,112	\$	194,841.00
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	285,119	\$	261,007		239,932

Total Recreation and Cultural Services

28,789 \$

37,850

11,521

Resort Village of Kivimaa-Moonlight Bay

Total Expenses by Function

For the year ended December 31, 2011

Schedule 3 - 1

	2018 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Council Remuneration	3,200	\$ 3,295	2,680
Council Benefits	150	\$ 76	
Council Travel	2,200	\$ 2,207	2,550
Admin wages	28,000	\$ 26,540	25,308
Admin Benefits	1,800	\$ 1,746	1,716
WCB	286	\$ 286	780
Superannuation	7,700	\$ 2,163	2,016
PROFESSIONAL/CONTRACTUAL SERVICES			
Health Benefits	1,375		
SAMA Requisition	5,855	\$ 5,973	6,306
Audit	4,500	\$ 4,212	4,088
Travel (Other)			
Travel(Administrator)	1,700	\$ 1,688	1,423
Advertising	500	\$ 510	465
Office Maint & repair	1,500	\$ 3,012	1,259
Website	800	\$ 807	340
Munisoft Contract Maint & Upgrades	1,700	\$ 1,161	1,150
Inurance (General)	6,500	\$ 5,752	5,752
Memberships/Subscriptions	3,100	\$ 3,008	3,243
Bank Charges	35	\$ 34	2
Elections/ referendums	1,000		
UTILITIES			
Office Power & Heat	2,400	\$ 2,200	1,591
Office Telephone/Internet	1,000	\$ 940	1,043
MAINTENANCE, MATERIALS & SUPPLIES			
Office supplies/Stationery	1,500	\$ 1,931	1,311
Postage	1,000	\$ 1,003	739
Office furniture & equipment(computer)	3,200		
Donations	1,000	\$ 316	1,200
Miscellaneous (Workshops, christmas)	1,000	\$ 957	1,140
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other ()			2,500
Total Government Services	83,001	\$ 69,817	68,602

PROTECTIVE SERVICES

Police protection

Wages and benefits

Professional/Contractual services	3,700	\$	3,696	3626
Other (specify)				

Fire protection

Wages(Foreman)	2,500	\$	2,270	6131
Benefits (Foreman)	270	\$	261	442
Superannuation	225	\$	220	552
Wages (Labourers)	100	\$	78	1362
Benefits (Labourers)	5	\$	2	62
WCB				
Health Benefits	110			
Professional/Contractual services(Fire chief / Training)	1,500	\$	1,000	1000
Fire Protection Agreement	6,184	\$	5,280	5380
PA 911	105	\$	105	105
VFF Insurance	420	\$	419	419
Utilities (Heat, Power & new Gas Meter)	6,500	\$	2,367	1,200
Maintenance, materials and supplies		\$	29	1,495
Fuel/Oil	100	\$	44	
Fire Hall Repair/Maint				
Fire Dept/ Cont repairs	2,500			
Equip Repairs (Parts/Mat)				800
Materials/ Supplies(Clothing)	1,500			
Grants and contributions - Capital -(Building)				25,581
- (Fire Truck - Pumps & Hose)	5,000			5,314
Amortization				
Interest				
Other				3,948

Total Protective Services	30,719	\$	15,771	\$	57,417
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TRANSPORTATION SERVICES

Wages (Foreman)	26,500	\$	26,426	20,874
Benefits(Foreman)	2,015	\$	2,015	1,020
Superannuation	2,185	\$	2,182	1,673
Wages (Labourers)	300	\$	316	1,100
Benefits (Labourers)	85	\$	85	52
WCB				
Health Benefits	1,068			
PROFESSIONAL/CONTRACTUAL SERVICES				
Insurance/Vehicle Registration	1,551	\$	1,505	1,592
Contracted Maintenance	600	\$	625	800
Road Maint/RM of Mervin	5,843	\$	5,616	5,717
Other contractual Services(Road Maint)	5,000	\$	4,719	
Vehicle Repiars	1,000	\$	1,102	
Street Lights	3,550	\$	3,528	2,832
Power/ Sumps	600	\$	492	941
Shop Heat	1,100	\$	1,050	955
Shop Materials/Supplies	2,000	\$	2,125	2,282
Signs	1,000			15 165

Fuel/Oil	2,800	\$	2,405	1,632
Small Tools/Equipment	500	\$	481	1,879
Gravel	4,000	\$	3,938	7,240
Calcium/Dust control	6,300	\$	6,262	8,500
Culverts				3,066
Roads/Drainage(Matilla & East Rd & Drainage)	15,000	\$	7,760	5,259
Equip Repair(Parts/Mat Only)	1,000	\$	468	2,423
Shop Maint/Repair - electrical	1,500			
Grants and contributions - operating				
Capital - garage door	3,500			
Equipment- Chipper & Side By Side	12,300			
Interest				
Other (Specify)		\$	9	
Total Transportation Services	101,297	\$	73,109	70,002

Resort Village of Kivimaa-Moonlight Bay

Total Expenses by Function

For the year ended December 31, 2011

Schedule 3 - 2

	2017 Budget	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages (Foreman)	100	\$ 32	3,117
Benefits (Foreman)	20	\$ 29	246
Superannuation	5		265
Wages (Labourers)			449
Benefits (Labourer)			26
WCB			
Professional/Contractual services - Lagoon Agreement	7,503	\$ 7,270	7131
Garbage Collection	7,200	\$ 6,648	6506
WYWRA	820	\$ 818	
Rat Control	42	\$ 42	42
Utilities (Public Well power)	800	\$ 750	720
Well Maintenance/Repair	250	\$ 247	224
Materials & supplies (Tags, Misc)	4,200	\$ 4,044	3692
Maintenance -			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
			85
Amortization			
Interest			
Other			
Total Environmental and Public Health Services	20,940	\$ 19,880	22,503

PLANNING AND DEVELOPMENT SERVICES

Wages Foreman	100	\$ 95	500
Benefits Foreman	7	\$ 6	
Superannuation	10	\$ 8	
Asst Development Officer	150		
Professional/Contractual Services(Survey & Consulting)	2,500	\$ 2,187	2599
Advertising		\$ 170	493
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Total Planning and Development Services	2,767	\$ 2,466	3,592

RECREATION AND CULTURAL SERVICES

Wages - Foreman	9,160	\$	9,337	7,222
Benefits - Foreman	750	\$	721	558
Superannuation	700	\$	676	638
Health Benefits	371			
Wages - Labourer	3,400	\$	3,362	5,030
Benefits - Labourers	140	\$	135	279
Wages - (Swimming Instructor)	6,500	\$	6,695	4,676
Benefits (Swimming Instructor)	350	\$	352	352
WCB				
Professional/Contractual services(mulching)	5,100	\$	1,083	
Regional Library	1,300	\$	1,271	1,240
Utilities				
Maintenance, materials and supplies (Flowers)	2,000	\$	1,906	600
Supplies - Fundraiser	6,500	\$	6,822	
Other Materials/Supplies/Small tools	400	\$	395	1,018
Equipment- Repair Parts	200	\$	173	1,722
Gravel -Boat Launch/Storage compound	600	\$	617	2,920
Fuel/Oil	400	\$	367	1,091
Benches		\$	1,840	920
Grants and contributions - operating				
- capital(Boat Dock)		\$	1,697	3,849
capital (Walkways)				
Capital (Mini Golf)	15,000			8,992
Amortization				
Interest				
Allowance for uncollectibles				
Other				
Total Recreation and Cultural Services	52,871	\$	37,449	41,107

Resort Village of Kivimaa-Moonlight Bay

Total Expenses by Function

For the year ended December 31, 2011

Schedule 3 - 3

	2018 Budget	2017	2016
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Total Utility Services			
TOTAL EXPENSES BY FUNCTION	\$ 292,395	240,414	\$ 251,050

FUNDING DISTRIBUTION

Revenue	\$285,119
TRANSFER FROM Dedicated Lands	\$15,000
TOTAL Revenue	<u>\$300,119</u>
Less Expenses	\$292,395
SURPLUS/(DEFICIT)	\$7,724