

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024

	2024 Budget	2023 Actual	2023 Budget
<b>TAXES</b>			
General municipal tax levy	371,597	371,597	371,597
Abatements and adjustments		-	
Discount on current year taxes	(55,740)	(48,469)	(55,740)
<b>Net Municipal Taxes</b>	<b>315,857</b>	<b>323,128</b>	<b>315,857</b>
Penalties on tax arrears	1,200	1,530	1,200
Other			
<b>Total Taxes</b>	<b>317,057</b>	<b>324,658</b>	<b>317,057</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	39,960	35,125	35,110
Other			
<b>Total Unconditional Grants</b>	<b>39,960</b>	<b>35,125</b>	<b>35,110</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
SPMC - Municipal Share			
SaskTel	684	582	582
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			
<b>Total Grants in Lieu of Taxes</b>	<b>684</b>	<b>582</b>	<b>582</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>357,701</b>	<b>360,365</b>	<b>352,749</b>

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

**2024 Budget    2023 Actual    2023 Budget**

**GENERAL GOVERNMENT SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
Tax certificates	200	220	200
- Sales of supplies		1,910	
Gen Office Services		60	
<b>Total Fees and Charges</b>	<b>200</b>	<b>2,190</b>	<b>200</b>
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	2,500	3,898	1,500
- Other( Rebates - Rec Gen, Land Deposit)			-
<b>Total Other Segmented Revenue</b>	<b>2,700</b>	<b>6,088</b>	<b>1,700</b>
Conditional Grants			
- Student Employment	-	-	-
- Other (Picnic in Park)	-	-	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>2,700</b>	<b>6,088</b>	<b>1,700</b>

**Total Operating**

**Capital**

Conditional Grants			
- Gas Tax	2,696	5,662	2,965
- Canada/Sask Municipal Rural Infrastructure Fund			
- Sask Energy Municipal Payments	5,500	5,681	5,000
- Provincial Disaster Assistance		-	
- Other (Specify)			
<b>Total Capital</b>	<b>8,196</b>	<b>11,343</b>	<b>7,965</b>
<b>Total General Government Services</b>	<b>10,896</b>	<b>17,431</b>	<b>9,665</b>

**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Other (Fundraiser)	0	40,876	25,000
<b>Total Fees and Charges</b>	<b>-</b>	<b>40,876</b>	<b>25,000</b>
- Tangible capital asset sales - gain (loss)			
Fire Dept Donations	5,000	8,453	-
<b>Total Other Segmented Revenue</b>	<b>5,000</b>	<b>49,329</b>	<b>25,000</b>
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating</b>	<b>5,000</b>	<b>49,329</b>	<b>25,000</b>

**Capital**

Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (SLGA)	0	4,768	-
<b>Total Capital</b>	<b>-</b>	<b>4,768</b>	<b>-</b>
<b>Total Protective Services</b>	<b>5,000</b>	<b>54,097</b>	<b>25,000</b>

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

**2024 Budget    2023 Actual    2023 Budget**

**TRANSPORTATION SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Custom work	500	-	500
- Sales of supplies ( Misc)			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	500	-	500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	500	-	500
Conditional Grants			
Bank Loan			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>500</b>	<b>-</b>	<b>500</b>

**Capital**

Conditional Grants			
- Gas Tax	0	-	
- Canada/Sask Municipal Rural Infrastructure Fund			
- Designated Municipal Roads and Bridges			
- Provincial Disaster Assistance		8,829	
- Other (PSE Grant)			
<b>Total Capital</b>	<b>-</b>	<b>8,829</b>	<b>-</b>
<b>Total Transportation Services</b>	<b>500</b>	<b>8,829</b>	<b>500</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Tags & Garbage cans	2,500	3,092	2,500
- Other (Specify)			
Total Fees and Charges	2,500	3,092	2,500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	2,500	3,092	2,500
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>2,500</b>	<b>3,092</b>	<b>2,500</b>

**Capital**

Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Transit for Disabled			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>2,500</b>	<b>3,092</b>	<b>2,500</b>

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

**2024 Budget    2023 Actual    2023 Budget**

**PLANNING AND DEVELOPMENT SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
Building /Zoning Permits	1,200	1,750	5,400
- Other (Pin Locator/Advertising)		-	
Total Fees and Charges	1,200	1,750	5,400
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,200	1,750	5,400
Conditional Grants			
- Student Employment			
- MAMP Grant			
Total Conditional Grants	-	-	-
	1,200	1,750	5,400
<b>Total Operating</b>			
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
<b>Total Planning and Development Services</b>	<b>1,200</b>	<b>1,750</b>	<b>5,400</b>

**RECREATION AND CULTURAL SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
Swimming Lessons	0	1,550	2,500
Custom Mowing & Minigolf	4,000	4,642	4,000
- Rentals - Storge Compound	9,000	7,733	9,000
Total Fees and Charges	13,000	13,925	15,500
- Tangible capital asset sales - gain (loss)			
Fund Raiser (Picnic in the Park)	22,000	22,752	25,000
Donations		1,240	
Total Other Segmented Revenue	35,000	37,918	40,500
Conditional Grants			
- Student Employment		-	-
- Donations			
- Other (Sask Lotteries)	789	789	789
Total Conditional Grants	789	789	789
	35,789	38,707	41,289
<b>Total Operating</b>			
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Summer Student Grant)	1,960		
Total Capital	1,960	-	-
<b>Total Recreation and Cultural Services</b>	<b>37,749</b>	<b>38,707</b>	<b>41,289</b>

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

**2024 Budget      2023 Actual      2023 Budget**

**UTILITY SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
<b>Total Fees and Charges</b>		0	0
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
<b>Total Other Segmented Revenue</b>		0	0
Conditional Grants			
- Student Employment			
- Other (Specify)			
<b>Total Conditional Grants</b>		0	0
<b>Total Operating</b>		0	0

**Capital**

Conditional Grants			
- Gas Tax			
- Sask Water Corp.			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>		0	0
<b>Total Utility Services</b>		0	0

**TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION      57,845      123,906      84,354**

<b>Summary of Revenues</b>			
Total Operating & Capital Revenue by Function	57,845	123,906	84,354
Total Taxes & Other Conditional Revenue	357,701	360,365	352,749
<b>Total Revenues for Budgeting Purposes</b>	<b>415,547</b>	<b>484,271</b>	<b>437,103</b>

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024

	2024 Budget	2023 Actual	2023 Budget
<b>GENERAL GOVERNMENT SERVICES</b>			
Council Remuneration	6,300	10,240	12,000
Council Benefits	0	-	-
Council Health Benefits	80	80	80
Council Travel	0	-	-
Committee Meetings	1,700	1,676	1,400
Admin wages	60,000	53,356	54,900
Unpaid Back Pay	-	4,229	4,229
Admin Benefits	3,085	2,812	2,000
WCB	2,200	1,827	1,500
Admin Superannuation	2,885	6,337	4,941
Admin Health Benefits	864	505	2,000
Continuing Education	3,000	2,122	3,000
Professional/Contractual Services	1,500	2,372	-
SAMA Requisition	7,956	8,251	8,251
Audit	6,000	9,345	6,000
Travel	6,000	6,941	5,000
Advertising	2,000	1,808	2,800
Office Maint & repair	1,200	1,127	2,500
Website	1,000	715	1,000
Munisoft Contract Maint & Upgrades	2,969	2,030	3,000
Insurance (General)	12,517	12,323	12,323
Memberships/Subscriptions	7,200	6,105	5,315
Bank Charges	50	89	50
Elections (Postage & Remuneration)	3,000	-	-
Tax Enforcement	0	-	-
Office Power & Heat	3,450	3,093	3,450
Office Telephone/Internet	1,200	1,014	1,335
Maintenance, Material & Supplies	-	-	-
Office supplies/Stationery	7,500	6,875	3,000
Postage	800	753	1,000
Office furniture & equipment	500	-	500
Donations	750	750	1,500
Miscellaneous (Workshops, Christmas, other)	2,000	2,412	6,000
Grants and contributions - operating	-	-	-
- capital (storage compound)	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Boards of Appeal)	-	-	-
<b>Total Government Services</b>	<b>147,706</b>	<b>149,188</b>	<b>149,074</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits			
Professional/Contractual services	7,900	7,877	6,800
Other (specify)			

**Fire protection**

Wages (Foreman)	3,202	2,674	10,990
Benefits (Foreman)	233	223	791
Superannuation	288	233	933
Health Benefits	97	27	211
Wages (Labourers)		0	0
Benefits (Labourers)		0	0
WCB		0	0
Prof/Contract services (Fire chief / Training)	8,000	1,750	8,000
Fire Protection Agreement	7,000	6,928	6,700
PA 911	895	695	240
VFF Insurance	465	463	465
-Utilities - Power & Propane	3,000	2,653	5,000
Maintenance, materials and supplies	3,000	895	3,000
Fuel/Oil	500	105	0
Fire Hall Repair/Maint	1,000	0	1,000
Fundraising Costs	1,700	15,702	1,500
Equip Repairs ( Parts/Mat)	5,000	7,973	400
Materials/ Supplies(Clothing)	5,000	3,235	10,000
Grants and contributions - Capital -(Building)	3,502	0	2,000
- (Fire Truck - Fittings & Hose)	0	0	4,000
Amortization		0	
Interest		0	
Other (Safety Training & Consulting)	3,500	4,364	0
<b>Total Protective Services</b>	<b>54,281</b>	<b>55,796</b>	<b>62,030</b>

**TRANSPORTATION SERVICES**

Wages (Foreman)	38,419	32,084	24,728
Benefits (Foreman)	2,790	2,673	1,781
Superannuation	3,458	2,800	2,100
Health Benefits	1,163	323	476
Wages (Labourers)	0	113	0
Benefits (Labourers)	0	0	0
WCB	0	0	0
PROFESSIONAL/CONTRACTUAL SERVICES			
Insurance/Vehicle Registration	1900	1,883	1,900
Contracted Maintenance	6000	10,229	6,000
Road Maint/RM of Mervin	6700	0	6,700
Other contractual Services (Road Maint)	0	0	-
Vehicle Repairs	4500	4,511	2,000
Street Lights	5800	5,257	5,000
Power/ Sumps	1500	1,221	500
Shop Heat	1700	1,506	2,500
Shop Materials/Supplies	6000	6,379	4,000
Signs (Covid, Bobbies Blvd, Matilla Tr, Stop sign)	1500	1,230	1,000
Fuel/Oil	5000	3,968	7,000
Small Tools/Equipment	1500	2,323	500
Gravel	4000	0	8,000
Calcium/Dust control	3000	6,669	6,700
Culverts	1000	0	1,500
Roads/Drainage	1500	5,526	1,500
Equip Repair (Parts- Grader Blades)	2000	5,422	2,000
Shop Maint/Repair	500	1,407	500
Safety Costs	2000	1,712	-
Grants and contributions - Capital - Shop- Garage Door		0	-
Capital Street Lights	0	0	15,000
Capital - Shop Upgrades		0	-
Capital--Grapple/Radio		0	-
Capital - Roads(Sundance Drive)		0	-
Interest		0	
Other (Specify)		0	
<b>Total Transportation Services</b>	<b>\$ 101,931</b>	<b>\$ 97,237</b>	<b>\$ 101,385</b>

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024

	2024 Budget	2023 Actual	2023 Budget
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages (Foreman)	5123	4,278	5,495
Benefits (Foreman)	372	356	396
Superannuation	461	373	467
Health Benefits	155	43	106
Wages (Labourers)		-	
Benefits (Labourer)		-	
WCB		-	
Professional/Contractual services - Lagoon Agreeeme	8300	8,304	8,307
Garbage Collection (Bins)		-	
WYWRA	798	732	2,500
Rat Control	206	206	206
Utilities (Public Well power)	950	933	900
Well Maintenance/Repair(UV Light)	1000	1,576	400
Materials & supplies (Misc)	3000	2,907	500
Maintenance -		-	
o Waste disposal		-	
o Public Health		-	
- capital		-	
o Waste disposal		-	
Amortization		-	
Interest		-	
Other		-	
<b>Total Environmental and Public Health Services</b>	<b>20,364</b>	<b>19,708</b>	<b>19,277</b>

**PLANNING AND DEVELOPMENT SERVICES**

Wages Foreman		-	-
Benefits Foreman		-	-
Superannuation		-	-
Health Benefits		-	-
Professional/Contractual Services(Survey & Consulti	250	38	1,000
Building Permits	0	-	5,000
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)		-	
<b>Total Planning and Development Services</b>	<b>250</b>	<b>38</b>	<b>6,000</b>

**RECREATION AND CULTURAL SERVICES**

Wages - Foreman	17289	14,438	13,738
Benefits - Foreman	1256	1,203	989
Superannuation	1556	1,260	1,166
Health Benefits	524	146	264
Wages - Labourer	29000	12,092	16,000
Benefits - Labourers	1000	962	1,200
Wages - (Swimming Instructor)	0	1,550	2,500
Benefits (Swimming Instructor)		-	
WCB		-	
Professional/Contractual services(Repairs - Boat Do	3000	2,881	1,800
Regional Library	2161	2,073	2,000
Maintenance, materials and supplies (Flowers & Tree	1200	2151.51	1,500
Supplies - Fundraiser	0	5,905	6,000
Other Materials/Supplies/Small tools	5500	7,761	3,000
Equipment- Repair Parts		419	-
Gravel -Boat Launch/Storage compound	4500	-	4,500
Fuel/Oil	2000	2,443	2,000
Yards in Bloom	0	190	
Grants and contributions - operating		-	
- capital	0		10,000
Capital (Boat Dock - bumper Rail)		-	
Capital (Mini Golf)		-	
Amortization		-	
Interest		-	
Allowance for uncollectibles		-	
Other		-	
<b>Total Recreation and Cultural Services</b>	<b>68,985</b>	<b>55,473</b>	<b>66,657</b>

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY  
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024 Budget	2023 Actual	2023 Budget
<b>Summary of Revenues</b>			
Total Operating & Capital Revenue by Function	57,845	123,906	84,354
Total Taxes & Other Conditional Revenue	357,701	360,365	352,749
Total Revenues for Budgeting Purposes	415,547	484,271	437,103
<b>Expenses</b>			
General Government Services	147,706	149,188	149,074
Protective Services	54,281	55,796	62,030
Transportation Services	101,931	97,237	101,385
Environmental Services	20,364	19,708	19,277
Planning & Development Services	250	38	6,000
Recreational Services	68,985	55,473	66,657
Total Expenses for Budgeting Purposes	393,517	377,440	404,423
<b>Surplus/(Deficit) Available for TCA Replacement</b>	<b>\$ 22,030</b>	<b>\$ 106,831</b>	<b>\$ 32,680</b>