

**RESORT VILLAGE OF
KIVIMAA - MOONLIGHT BAY
2025 BUDGET**

CAPITAL AND OPERATIONS BUDGET ESTIMATES

**Resort Village Of Kivimaa-Moonlight Bay
2024 Municipal Tax Calculations**

100 - MUNICIPAL PROP

Local Property Class Property Class	Taxable Assessment	Mill Rate Factor	Tax Rate 2025	Increases 2025	Tax Rate 2025	Qty	2025 Tax Lev	2024 Tax Lev
RESIDENTIAL								
Residential	9,736,720	1.0000	3.0000				29,210.16	28,954.32
Seasonal Residential	31,998,080	1.0000	3.0000				95,994.24	90,710.64
Base Tax--Land			400	100		32	16,000.00	14,400.00
Base Tax--Improvements			400	100		123	61,500.00	47,600.00
							202,704.40	181,664.96
Total RESIDENTIAL:	41,734,800							
COMMERCIAL								
Commercial and Industrial	967,980	1.0000	3.0000				2,903.94	3,067.14
Base Tax--Land			400	100		5	2,500.00	2,000.00
Base Tax--Improvements			400	100		3	1,500.00	1,200.00
Total COMMERCIAL:	967,980						6,903.94	6,267.14
Total 100 - MUNICIPAL PROP:	42,702,780						209,608.34	187,932.10

110 - MUNICIPAL

Local Property Class Property Class	Taxable Assessment	Mill Rate Factor	Tax Rate 2025	Increases 2025	Tax Rate 2025	Qty	2025 Tax Lev	2024 Tax Lev
RESIDENTIAL								
Residential	9,166,640	1.0000	3.0000				27,499.92	23,115.36
Seasonal Residential	31,230,720	1.0000	3.0000				93,692.16	89,349.60
Base Tax--Land			400	100		29	14,500.00	12,000.00
Base Tax--Improvements			400	100		148	74,000.00	59,200.00
Total RESIDENTIAL:	40,397,360						209,692.08	183,664.96
Total 110 - MUNICIPAL:	40,397,360						209,692.08	183,664.96
Total Municipal Taxes:							419,300.42	
				Total Increase			47,703.36	

Note: Water Testing levy of \$5/property to TLWI

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025

		2025 Budget	2024 Actual	2024 Budget
TAXES				
	General municipal tax levy	419,300	374,606	371,597
	Abatements and adjustments	-		
2191-110	Discount on current year taxes	(62,895)	(48,879)	(55,740)
	Net Municipal Taxes	356,405	325,727	315,857
1521	Penalties on tax arrears	1,200	1,131	1,200
	Turtle Lake Water Testing	1,690		-
Total Taxes		359,295	326,858	317,057
UNCONDITIONAL GRANTS				
1321	Equalization (Revenue Sharing)	42,410	39,936	39,960
	Other			
Total Unconditional Grants		42,410	39,936	39,960
GRANTS IN LIEU OF TAXES				
Federal				
Provincial				
	S.P.C. Electrical			
	SaskEnergy Gas			
	Transgas			
	SPMC - Municipal Share			
1220	SaskTel	665	616	684
	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		665	616	684
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE		402,370	367,410	357,701

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025

2025 Budget 2024 Actual 2024 Budget

GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
1411 Tax certificates	250	70	200
- Sales of supplies	40	10	
1412 Gen Office Services		16	
Total Fees and Charges	290	96	200
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
1510 - Investment income and commissions	4,750	5,927	2,500
- Other(Rebates - Rec Gen, Land Deposit)	-		
Total Other Segmented Revenue	5,040	6,023	2,700
Conditional Grants			
- Student Employment	-	-	-
- Other (Picnic in Park)	-	-	-
Total Conditional Grants	-	-	-
	5,040	6,023	2,700

Total Operating

Capital

Conditional Grants			
1324- - Gas Tax	5,875	6,875	2,696
- Canada/Sask Municipal Rural Infrastructure Fund			
1221 - Sask Energy Municipal Payments	5,250	5,121	5,500
- Provincial Disaster Assistance			
- Other (Specify)		-	
Total Capital	11,125	11,996	8,196
Total General Government Services	16,165	18,019	10,896

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges		2,026	
1427 - Other (SK Energy Grant for BBQ)	-	4,227	0
Total Fees and Charges	-	6,253	-
- Tangible capital asset sales - gain (loss)			
1424 Fire Dept Donations	4,000	4,174	5,000
Total Other Segmented Revenue	4,000	10,427	5,000
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
	4,000	10,427	5,000

Total Operating

Capital

Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (SLGA)			0
Total Capital	-	-	-
Total Protective Services	4,000	10,427	5,000

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025 Budget	2024 Actual	2024 Budget
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
1431 - Custom work	100	120	500
- Sales of supplies (Misc)			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	100	120	500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	100	120	500
Conditional Grants			
Bank Loan			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
	100	120	500
Total Operating			
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)			
	-	8,829	-
Total Capital			
Total Transportation Services	100	8,949	500

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
1442 - Tags & Garbage cans	3,500	3,840	2,500
- Other (Specify)			
Total Fees and Charges	3,500	3,840	2,500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	3,500	3,840	2,500
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
	3,500	3,840	2,500
Total Operating			
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	3,500	3,840	2,500

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025 Budget	2024 Actual	2024 Budget
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
1415-2542 Building /Zoning Permits	1,000	1,366	1,200
- Other (Pin Locator/Advertising)		-	
Total Fees and Charges	1,000	1,366	1,200
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,000	1,366	1,200
Conditional Grants			
- Student Employment			
- MAMP Grant			
Total Conditional Grants	-	-	-
Total Operating	1,000	1,366	1,200
Capital			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Planning and Development Services	1,000	1,366	1,200

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
Swimming Lessons			0
1471- Custom Mowing & Minigolf	2,550	3,007	4,000
1417 - Rentals - Storge Compound	13,000	11,903	9,000
Total Fees and Charges	15,550	14,911	13,000
1471- Fund Raiser (Golf Cart Raffle)	46,000	-	-
1471- Fund Raiser (Picnic in the Park)	19,250	19,125	22,000
1416 Donations	3,000	13,655	-
Total Other Segmented Revenue	83,800	47,691	35,000
Conditional Grants			
- Student Employment			
- Donations	-	-	
1471- - Other (Sask Lotteries)	1,700	1,500	789
Total Conditional Grants	1,700	1,500	789
Total Operating	85,500	49,191	35,789

Capital

Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Summer Student Grant)	2,100	-	1,960
Total Capital	2,100	-	1,960
Total Recreation and Cultural Services	87,600	49,191	37,749

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget	2024 Actual	2024 Budget
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
Total Fees and Charges	0	0	
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	0	0	
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	0	0	
Total Operating	0	0	
Capital			
Conditional Grants			
- Gas Tax			
- Sask Water Corp.			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	0	0	
Total Utility Services	0	0	
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	112,365	91,790	57,845
Summary of Revenues			
Total Operating & Capital Revenue by Function	112,365	91,790	57,845
Total Taxes & Other Conditional Revenue	402,370	367,410	357,701
Total Revenues for Budgeting Purposes	514,735	459,200	415,547

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025

		2025 Budget	2024 Actual
GENERAL GOVERNMENT SERVICES			
2131	Council Remuneration	15,000	9,640
	Council Benefits	-	-
2121-100	Council Health Benefits	80	83
	Council Travel	-	-
2132	Committee Meetings	1,200	1,146
2111/2112	Admin wages	66,000	56,102
2121/2122	Admin Benefits	3,200	2,889
	WCB	1,600	1,525
2122-200	Admin Superannuation	3,000	2,729
	Admin Health Benefits	864	862
	Continuing Education	2,400	2,466
	Professional/Contractual Services	1,500	1,388
2141-100	SAMA Requisition	8,372	7,966
	Audit	14,000	14,438
	Travel	9,500	8,262
	Advertising	1,200	921
	Office Maint & repair	600	1,641
	Website	1,000	829
	Munisoft Contract Maint & Upgrades	3,448	2,969
	Insurance (General)	13,455	12,517
	Memberships/Subscriptions	6,500	6,237
	Bank Charges	200	289
	Elections (Postage & Remuneration)	-	417
	Tax Enforcement	100	-
	Office Power & Heat	2,900	2,881
	Office Telephone/Internet	875	862
	Maintenance, Material & Supplies	-	-
	Office supplies/Stationery	10,000	10,462
	Postage	1,100	1,068
	Office furniture & equipment	300	262
	Donations	700	1,570
	Miscellaneous (Workshops,christmas, other)	2,500	2,633
	Grants and contributions - operating	-	-
	Turtle Lake Water Study	11,754	-
	Amortization	-	-
	Interest	-	-
	Allowance for uncollectibles	-	-
	Other (Turtle Lake Water Testing)	1,690	-
Total Government Services		185,038	155,068
PROTECTIVE SERVICES			
Police protection		2025 Budget	2024 Actual
	Wages and benefits		
2240-100	Professional/Contractual services	8,200	8,105
	Other (specify)		
Fire protection			
2210-100	Wages(Foreman)	6,789	5,938
2220-100	Benefits (Foreman)	537	475
2220-300	Superannuation	611	541
	Health Benefits	305	208
	Wages (Labourers)		
	Benefits (Labourers)		
	WCB		
	Prof/Contract services(Fire chief / Training)	2,000	1,804
	Fire Protection Agreement	0	0
	PA 911	850	818
	VFF Insurance	465	463
	-Utilities - Power & Propane	3,200	3,198
	Maintenance, materials and supplies	2,000	910
	Fuel/Oil	500	399
	Fire Hall Repair/Maint	1,000	
	Fundaising Costs	1,000	4,631
	Equip Repairs (Parts/Mat)	5,000	4,760
	Materials/ Supplies(Clothing)	2,000	6,605
	Grants and contributions - Capital -(Building)	2,000	1,102
	- (Fire Truck - Fittings & Hose)		
	Amortization		
	Interest		
	Other (Safety Training & Consulting)	2,000	4,531
Total Protective Services		38,457	44,486
TRANSPORTATION SERVICES			
		2025 Budget	2024 Actual
	Wages (Foreman)	30,859	26,789
	Benefits(Foreman)	2,440	2,275
	Superannuation	2,777	2,454
	Health Benefits	1,386	782
	Wages (Labourers)	0	0
	Benefits (Labourers)	0	0
	WCB	0	0
	PROFESSIONAL/CONTRACTUAL SERVICES	0	0
	Insurance/Vehicle Registration	1,900	1,807
	Contracted Maintenance	6,000	5,995
	Road Maint/RM of Mervin	7,041	0
	Vehicle Repairs	4,500	2,005
	Street Lights	5,800	5,037
	Power/ Sumps	500	343
	Shop Heat	1,700	1,669
	Shop Materials/Supplies	6,500	6,351
	Signs (Replacement Village Welcome Signs)	7,000	4,902
	Fuel/Oil	8,000	5,474
	Small Tools/Equipment	1,500	1,225
	Gravel	13,860	3,439
	Calcium/Dust control	-	-
	Culverts	1,500	302
	Roads/Drainage	1,500	1,204
	Equip Repair(Parts- Grader Blades)	6,000	6,805
	Shop Maint/Repair	1,000	572
	Safety Costs	2,000	2,094
	Walkways	500	462
	Grants and contributions - Capital - Shop- Garage Door		
	Capital Street Lights	7,500	
	Capital - Balance of Truck Purchase	20,000	
	Capital-Sale of Current Truck	(8,500)	
	Capital - Roads(Sundance Drive)		
	Interest		
	Other (Specify)		
Total Transportation Services		\$ 133,263	\$ 81,983

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025

		2025 Budget	2024 Actual	2024 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES				
2410	Wages (Foreman)	5,555	5,348	5123
	Benefits (Foreman)	440	427	372
	Superannuation	500	487	461
	Health Benefits	250	187	155
	Wages (Labourers)			
	Benefits (Labourer)			
	WCB			
	Professional/Contractual services - Lagoon Agreement	8,900	8,882	8300
	Garbage Collection (Bins)			
	WYWRA	-	865	798
	Rat Control		-	206
	Utilities (Public Well power)	1,100	1,062	950
	Well Maintenance/Repair(UV Light)	1,000	392	1000
	Materials & supplies (Misc)	3,700	3,763	3000
	Maintenance -		-	
	o Waste disposal		-	
	o Public Health		-	
	- capital		-	
	o Waste disposal		-	
			-	
	Amortization		-	
	Interest		-	
	Other		-	
Total Environmental and Public Health Services		21,445	21,413	20,364

		2025 Budget	2024 Actual	2024 Budget
PLANNING AND DEVELOPMENT SERVICES				
	Wages Foreman	-	-	
	Benefits Foreman	-	-	
	Superannuation	-	-	
	Health Benefits	-	-	
2540	Professional/Contractual Services(Survey & Consulting)	4,000	1,421	250
2542	Building Permits	-	10,191	0
	Grants and contributions - operating			
	- capital			
	Amortization			
	Interest			
2543	Other (specify) Advertising	1,000	974	
Total Planning and Development Services		5,000	12,586	250

		2025 Budget	2024 Actual	2024 Budget
RECREATION AND CULTURAL SERVICES				
	Wages - Foreman	18,515	17,178	17289
	Benefits - Foreman	1,464	1,373	1256
	Superannuation	1,666	3,335	1556
	Health Benefits	835	601	524
	Wages - Labourer	6,120	20,748	29000
	Benefits - Labourers	-	1,641	1000
	Wages - (Swimming Instructor)		2,160	0
	Benefits (Swimming Instructor)			
	WCB			
	Professional/Contractual services(Repairs - Boat Dock)	7,000	2,465	3000
	Regional Library	2,161	2,161	2161
	Maintenance, materials and supplies (Flowers & Trees)	1,500	1526.5	1200
	Supplies - Fundraiser	22,000	6,534	0
	Other Materials/Supplies/Small tools	9,000	7,163	5500
	Equipment- Repair Parts	500	486	
	Gravel -Boat Launch/Storage compound	4,000		4500
	Fuel/Oil	2,000	1,858	2000
	Yards in Bloom			0
	Grants and contributions - operating		-	
	Capital--Pickle Ball Court	57,056		0
	Capital--Pickle Ball Court Donations (24)	(13,655)		
	Capital--PB Court--Picnic 2024	(10,695)	-	
	Amortization		-	
	Interest		-	
	Allowance for uncollectibles		-	
	Other		-	
Total Recreation and Cultural Services		109,467	69,231	68,985

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

	2025 Budget	2024 Actual	2024 Budget
Summary of Revenues			
Total Operating & Capital Revenue by Function	112,365	91,790	57,845
Total Taxes & Other Conditional Revenue	402,370	367,410	357,701
Total Revenues for Budgeting Purposes	514,735	459,200	415,547
Expenses			
General Government Services	185,038	155,066	147,706
Protective Services	38,457	44,486	54,185
Transportation Services	133,263	81,983	101,930
Environmental Services	21,445	21,413	20,364
Planning & Development Services	5,000	12,586	250
Recreational Services	109,467	69,231	68,985
Total Expenses for Budgeting Purposes	492,670	384,766	393,420
Surplus/(Deficit) Available for TCA Replacement	\$ 22,065	\$ 74,434	\$ 22,127