

RESORT VILLAGE OF
KIVIMAA - MOONLIGHT BAY
2026 BUDGET

CAPITAL AND OPERATIONS BUDGET ESTIMATES

**Resort Villaae Of Kivimaa-Moonlight Bay
2026 Municipal Tax Calculations**

100 - MUNICIPAL PROP

Local Property Class Property Class	Taxable Assessment	Mill Rate Factor	Tax Rate 2025	Increases 2026	Tax Rate 2026	Qty	2026 Tax Levy	2025 Tax Levy
RESIDENTIAL								
Residential	10,418,720	1.0000	3.0000				31,256.16	29,210.16
Seasonal Residential	32,095,120	1.0000	3.0000				96,285.36	95,994.24
Base Tax--Land			505	0		32	16,160.00	16,000.00
Base Tax--Improvements			505	0		123	62,115.00	61,500.00
Total RESIDENTIAL:	42,513,840						205,816.52	202,704.40
COMMERCIAL								
Commercial and Industrial	967,980	1.0000	3.0000				2,903.94	2,903.94
Base Tax--Land			505	0		5	2,525.00	2,500.00
Base Tax--Improvements			505	0		3	1,515.00	1,500.00
Total COMMERCIAL:	967,980						6,943.94	6,903.94
Total 100 - MUNICIPAL PROP:	43,481,820						212,760.46	209,608.34

110 - MUNICIPAL

Local Property Class Property Class	Taxable Assessment	Mill Rate Factor	Tax Rate 2025	Increases 2026	Tax Rate 2026	Qty	2026 Tax Levy	2025 Tax Levy
RESIDENTIAL								
Residential	10,344,240	1.0000	3.0000				31,032.72	27,499.92
Seasonal Residential	30,764,320	1.0000	3.0000				92,292.96	93,692.16
Base Tax--Land			505	0		28	14,140.00	14,500.00
Base Tax--Improvements			505	0		149	75,245.00	74,000.00
Total RESIDENTIAL:	41,108,560						212,710.68	209,692.08
Total 110 - MUNICIPAL:	41,108,560						212,710.68	209,692.08
Total Municipal Taxes:							425,471.14	419,300.42
				Total Increase			6,170.72	

Note: Water Testing levy of \$5/property to TLWI added to Base Tax.

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026**

		2026 Budget	2025 Actual	2025 Budget
TAXES				
	General municipal tax levy	423,781	419,310	419,300
	Abatements and adjustments	-		-
2191-110	Discount on current year taxes	(63,567)	(56,387)	(62,895)
	Net Municipal Taxes	360,214	362,924	356,405
1521	Penalties on tax arrears	1,200	1,596	1,200
	Turtle Lake Water Testing	1,690	1,690	1,690
Total Taxes		363,104	366,210	359,295

UNCONDITIONAL GRANTS				
1321	Equalization (Revenue Sharing)	46,027	42,410	42,410
	Other			
Total Unconditional Grants		46,027	42,410	42,410

GRANTS IN LIEU OF TAXES

Federal
Provincial

	S.P.C. Electrical			
	SaskEnergy Gas			
	Transgas			
	SPMC - Municipal Share			
1220	SaskTel	655	770	665
	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		655	770	665
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TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE		409,786	409,390	402,370
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RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026

	2026 Budget	2025 Actual	2025 Budget
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
1411 Tax certificates	300	470	250
- Sales of supplies		150	40
1412 Gen Office Services	50	1,017	
Total Fees and Charges	350	1,637	290
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
1510 - Investment income and commissions	6,000	6,098	4,750
- Other(Rebates - Rec Gen, Land Deposit)	-		0
Total Other Segmented Revenue	6,350	7,735	5,040
Conditional Grants			
- Student Employment		-	
- Other (Picnic in Park)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	6,350	7,735	5,040
Capital			
Conditional Grants			
1324- - Gas Tax	8,535	8,535	5,875
1221 - Sask Energy Municipal Payments	6,000	5,404	5,250
- Provincial Disaster Assistance			
- Other (Specify)		-	
Total Capital	14,535	13,939	11,125
Total General Government Services	20,885	21,674	16,165

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
1427 - Other (Fundraiser)	-	14,985	0
Total Fees and Charges	-	14,985	-
- Tangible capital asset sales - gain (loss)			
1424 Fire Dept Donations	4,000	35,831	4,000
Total Other Segmented Revenue	4,000	50,816	4,000
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	4,000	50,816	4,000
Capital			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (SLGA)			0
Total Capital	-	-	-
Total Protective Services	4,000	50,816	4,000

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026**

2026 Budget 2025 Actual 2025 Budget

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
1431 - Custom work	100	60	100
- Sales of supplies (Misc)			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	100	60	100
- Tangible capital asset sales - gain (loss)	6,000	(2,091)	
- Other (Specify)			
Total Other Segmented Revenue	6,100	(2,031)	100
Conditional Grants			
Bank Loan			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	6,100	(2,031)	100

Capital

Conditional Grants			
- Gas Tax		-	0
- Canada/Sask Municipal Rural Infrastructure Fund			
- Designated Municipal Roads and Bridges			
- Provincial Disaster Assistance			
- Other (PSE Grant)			
Total Capital	-	-	-
Total Transportation Services	6,100	(2,031)	100

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
1442 - Tags & Garbage cans	4,400	4,397	3,500
- Other (Bulk Garbage Fee)	1,000	1,500	
Total Fees and Charges	5,400	5,897	3,500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	5,400	5,897	3,500
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	5,400	5,897	3,500

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	5,400	5,897	3,500

**RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026**

2026 Budget 2025 Actual 2025 Budget

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
1415-2542 Building /Zoning Permits	1,000	6,282	1,000
- Other (Easement Agreement Chargeback)		6,644	
Total Fees and Charges	1,000	12,926	1,000
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,000	12,926	1,000
Conditional Grants			
- Student Employment			
- MAMP Grant			
Total Conditional Grants	-	-	-
Total Operating	1,000	12,926	1,000
Capital			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Planning and Development Services	1,000	12,926	1,000

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
Swimming Lessons			0
1471- Custom Mowing & Minigolf	2,500	2,983	2,550
1417 - Rentals - Storge Compound	13,600	10,033	13,000
Total Fees and Charges	16,100	13,016	15,550
1471- Fund Raiser (Golf Cart Raffle)	-	36,285	46,000
1471- Fund Raiser (Picnic in the Park)	25,000	25,541	19,250
1416 Donations	3,000	18,033	3,000
Total Other Segmented Revenue	44,100	92,874	83,800
Conditional Grants			
- Student Employment			
- Donations	-	-	
1471- - Other (Sask Lotteries)	1,500	4,614	1,700
Total Conditional Grants	1,500	4,614	1,700
Total Operating	45,600	97,488	85,500
Capital			
Conditional Grants			
- Gas Tax			
- Federal Infrastructure Funding (Bathroom)		51,830	
- Other (Summer Student Grant)	2,100	2,100	2,100
Total Capital	2,100	53,930	2,100
Total Recreation and Cultural Services	47,700	151,418	87,600

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026

	2026 Budget	2025 Actual	2025 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	85,085	240,700	112,365
Summary of Revenues			
Total Operating & Capital Revenue by Function	85,085	240,700	112,365
Total Taxes & Other Conditional Revenue	409,786	409,390	402,370
Total Revenues for Budgeting Purposes	494,871	650,090	514,735

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026

		2026 Budget	2025 Actual
GENERAL GOVERNMENT SERVICES			
2131	Council Remuneration	17,000	17,079
	Council Benefits	3,100	1,260
2121-100	Council Health Benefits	60	57
	Council Travel	-	-
2132	Committee Meetings	1,200	1,105
2111/2112	Admin wages	72,825	71,042
2121/2122	Admin Benefits	3,800	3,790
	WCB	2,302	1,968
2122-200	Admin Superannuation	3,500	3,508
	Admin Health Benefits	861	840
	Continuing Education	1,400	1,170
	Professional/Contractual Services	1,500	8,008
2141-100	SAMA Requisition	7,970	8,372
	Professional Fees (Audit and Legal)	16,000	11,925
	Travel	8,000	6,958
	Advertising	1,300	1,300
	Office Maint & repair	1,000	1,810
	Website	800	603
	Munisoft Contract Maint & Upgrades	5,081	4,521
	Insurance (General)	14,324	13,455
	Memberships/Subscriptions	6,500	6,520
	Bank Charges	400	671
	Elections (Postage & Remuneration)	-	-
	Tax Enforcement	1,000	-
	Office Power & Heat	2,900	2,639
	Office Telephone/Internet	875	857
	Maintenance, Material & Supplies	-	-
	Office supplies/Stationery	10,000	8,263
	Postage	700	1,281
	Office furniture & equipment	300	365
	Donations	500	570
	Miscellaneous (Workshops, christmas, other)	2,500	1,821
	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		201,142	181,757

		2026 Budget	2025 Actual
PROTECTIVE SERVICES			
Police protection			
	Wages and benefits		
2240-100	Professional/Contractual services	8,500	8,298
	Other (specify)	-	-
Fire protection			
2210-100	Wages(Foreman)	6,968	5,029
2220-100	Benefits (Foreman)	548	378
2220-300	Superannuation	627	419
	Health Benefits	305	138
	Wages (Labourers)	0	0
	Benefits (Labourers)	0	0
	WCB	0	0
	Prof/Contract services(Fire chief / Training)	1,500	1,500
	Fire Protection Agreement	0	23,411
	PA 911	1,700	1,604
	VFF insurance	463	463
	-Utilities - Power & Propane	3,400	3,303
	Maintenance, materials and supplies	2,500	874
	Fuel/Oil	0	0
	Fire Hall Repair/Maint	1,000	0
	Fundaising Costs	0	978
	Equip Repairs (Parts/Mat)	7,000	3,042
	Materials/ Supplies(Clothing)	0	0
	Grants and contributions - Capital -(Building)	0	0
	- Capital - New Truck	0	19,979
	Amortization	0	0
	Interest	0	0
	Other (Safely Training & Consulting)	4,000	0
Total Protective Services		38,510	69,414

		2026 Budget	2025 Actual
TRANSPORTATION SERVICES			
	Wages (Foreman)	31,671	29,589
	Benefits(Foreman)	2,489	2,425
	Superannuation	2,850	2,874
	Health Benefits	1,386	814
	Wages (Labourers)	0	0
	Benefits (Labourers)	0	0
	WCB	0	0
	PROFESSIONAL/CONTRACTUAL SERVICES	0	0
	Insurance/Vehicle Registration	1,900	1,893
	Contracted Maintenance	5,000	4,381
	Road Maint/RM of Mervin	7,040	6,705
	Vehicle Repairs	3,000	4,318
	Street Lights	5,200	5,126
	Power/ Sumps	500	137
	Shop Heat	1,750	1,740
	Shop Materials/Supplies	6,500	6,069
	Signs (Replacement Village Welcome Signs)	2,000	53
	Fuel/Oil	8,000	5,449
	Small Tools/Equipment	1,000	499
	Gravel	14,000	14,755
	Calcium/Dust control	3,200	0
	Culverts	-	0
	Roads/Drainage	3,000	0
	Equip Repair(Parts- Grader Blades)	5,500	5,244
	Shop Maint/Repair	2,000	3,069
	Safety Costs	200	168
	Walkways	1,500	2,300
	Grants and contributions - Capital - Shop- Garage D	1,000	-
	Capital Street Lights	-	-
	Capital - Balance of Truck Purchase	-	-
	Capital-Sale of Current Truck	-	-
	Capital - Tank for Calcium	-	2,088
	Interest	-	-
	Other (Specify)	-	-
Total Transportation Services		110,687	99,695

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026

		2026 Budget	2025 Actual	2025 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES				
2410	Wages (Foreman)	5,701	7,349	5555
	Benefits (Foreman)	448	553	440
	Superannuation	513	714	500
	Health Benefits	249	202	250
	Wages (Labourers)	-	-	-
	Benefits (Labourer)	-	-	-
	WCB	-	-	-
	Professional/Contractual services - Lagoon Agreement	10,000	9,015	8900
	Garbage Collection (Bins)	-	-	-
	Rat Control	-	-	0
	Utilities (Public Well power)	1,700	1,651	1100
	Well Maintenance/Repair(UV Light)	1,000	721	1000
	Materials & supplies (Tags)	3,700	3,964	3700
	Maintenance -	-	-	-
	o Waste disposal	-	-	-
	o Public Health	-	-	-
	- capital	-	-	-
	o Waste disposal	-	-	-
	Amortization	-	-	-
	Interest	-	-	-
	Other	-	-	-
Total Environmental and Public Health Services		23,311	24,168	21,445

		2026 Budget	2025 Actual	2025 Budget
PLANNING AND DEVELOPMENT SERVICES				
	Wages Foreman	-	-	-
	Benefits Foreman	-	-	-
	Superannuation	-	-	-
	Health Benefits	-	-	-
2540	Professional/Contractual Services(Survey & Consulting)	-	7,009	4000
2542	Building Permits	-	5,615	0
	Grants and contributions - operating	-	-	-
	- capital	-	-	-
	Amortization	-	-	-
	Interest	-	-	-
2543	Other (specify) Advertising	-	-	1000
Total Planning and Development Services		-	12,623	5,000

		2025 Budget	2024 Actual	2024 Budget
RECREATION AND CULTURAL SERVICES				
	Wages - Foreman	19,003	17,467	18515
	Benefits - Foreman	1,493	1,313	1464
	Superannuation	1,710	1,696	1666
	Health Benefits	832	481	835
	Wages - Labourer	38,800	5,615	6120
	Benefits - Labourers	3,199	241	0
	Wages - (Swimming Instructor)	-	-	0
	Benefits (Swimming Instructor)	-	-	0
	WCB	-	-	0
	Professional/Contractual services(Repairs - Boat Dock)	6,500	5,299	7000
	Regional Library	2,290	2,161	2161
	Maintenance, materials and supplies (Flowers & Trees)	1,500	2032.27	1500
	Supplies - Fundraiser	2,000	23,921	22000
	Other Materials/Supplies/Small tools	2,000	899	9000
	Equipment- Repair Parts	4,500	3,768	500
	Gravel -Boat Launch/Storage compound	4,000	-	4000
	Fuel/Oil	3,500	2,636	2000
	Yards in Bloom	-	-	0
	Grants and contributions - operating	-	-	0
	Capital--Pickle Ball Court	3,000	69,195	57056
	Capital--Pickle Ball Court Donations (24)	(3,000)	-	-13655
	Capital--PB Court--Picnic 2024	-	-	-10695
	Capital--Bathroom	5,000	48,474	0
	Capital--Beach Cleaning	-	1,100	-
	Capital Stage	24,000	-	-
	Donations--Stage	(10,000)	-	-
	Interest	-	-	-
	Allowance for uncollectibles	-	-	-
	Gate Repairs Storage Compound	-	5,702	-
Total Recreation and Cultural Services		110,327	191,998	109,467

RESORT VILLAGE OF KIVIMAA - MOONLIGHT BAY
 BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026

	2026 Budget	2025 Actual	2025 Budget
Summary of Revenues			
Total Operating & Capital Revenue by Function	85,085	240,700	112,365
Total Taxes & Other Conditional Revenue	409,786	409,390	402,370
Total Revenues for Budgeting Purposes	494,871	650,090	514,735
Expenses			
General Government Services	201,142	181,757	185,038
Protective Services	38,510	69,414	38,457
Transportation Services	110,687	99,695	133,263
Environmental Services	23,311	24,168	21,445
Planning & Development Services	-	12,623	5,000
Recreational Services	110,327	191,998	109,467
Total Expenses for Budgeting Purposes	483,978	579,656	492,670
Surplus/(Deficit) Available for TCA Replacement	\$ 10,893	\$ 70,434	\$ 22,065