

RESORT VILLAGE
OF
CANDLE LAKE
2023
CAPITAL AND OPERATIONS
BUDGET ESTIMATES
DETAIL
30-MAR-23

Resort Village of Candle Lake

2023 Budget Income and Expense Statement

Account Name	Total Budget 2023	2022 Actual Unaudited	2022 Budget
REVENUE SUMMARY	\$ 5,847,775	\$ 4,351,441	\$ 5,109,048
PROPERTY TAXES	\$ 2,872,312	\$ 2,802,848	\$ 2,775,832
FEES AND CHARGES	\$ 929,075	\$ 595,734	\$ 622,674
UNCONDITIONAL TRANSFERS	\$ 258,567	\$ 248,756	\$ 234,625
CONDITIONAL GRANTS	\$ 985,228	\$ 215,735	\$ 535,392
GRANTS IN LIEU OF TAXES	\$ 8,000	\$ 7,003	\$ 8,000
CAPITAL ASSET PROCEEDS	\$ 85,000	\$ 10,903	\$ 10,000
INVESTMENT INCOME AND COMMISSIONS	\$ 90,933	\$ 110,102	\$ 59,000
OTHER REVENUES	\$ 18,900	\$ 359	\$ -
INTERNAL TRANSFERS	\$ 599,760	\$ 360,000	\$ 863,525
EXPENSES SUMMARY	\$ 5,834,131	\$ 3,597,839	\$ 4,751,548
GENERAL GOVERNMENT	\$ 994,210	\$ 942,504	\$ 989,106
PROTECTIVE SERVICES	\$ 763,328	\$ 519,935	\$ 613,995
TRANSPORTATION SERVICES	\$ 1,436,620	\$ 1,093,167	\$ 1,614,983
EH&W - ENVIRONMENTAL HEALTH SERVICES	\$ 850,222	\$ 387,908	\$ 435,150
PUBLIC HEALTH AND WELFARE SERVICES	\$ 28,224	\$ 14,398	\$ 27,390
PLANNING AND DEVELOPMENT SERVICES	\$ 363,453	\$ 46,459	\$ 203,604
PARKS & RECREATION	\$ 1,027,398	\$ 164,620	\$ 390,428
UTILITIES	\$ 76,858	\$ 38,941.14	\$ 94,094.93
FISCAL SERVICES	\$ 682,796	\$ 389,907	\$ 382,796
REMOVE AMORTIZATION	-\$ 388,980	\$ -	\$ -
NET	\$ 13,643	\$ 753,602	\$ 357,500

Resort Village of Candle Lake

Municipal Taxes Calculations								
2023								
	ASSESSMENT CLASS	Taxable	Mill Rate	Tax Rate	Increases	Tax Rate	Qty	Levy
		Assessment	Factor	2022	2023	2023		
AGRICULTURAL	Base Tax - Land			670	0	670	4	2,680
	Base Tax - Improv			0	0	0	0	-
	Base Tax - Land & Improvements			0	0	670	0	-
	Non Arable	63,315	1.0000	3.10	3.10			196
	Other Agricultural	-	0.0000		0.00			-
		63,315						2,876
	Total AGRICULTURAL:							
	Base Tax - Land			670.00	0.00	670.00	0	-
	Base Tax - Impr			0.00	0.00	0.00	0	-
RESIDENTIAL BASE	Base Tax - Prop			670.00	0.00	670.00	2149	1,439,830
RESIDENTIAL LEVY	Residential	204,169,440	1.0000	3.1000	0.00	3.10		632,925
MULTI-UNIT RESIDENTIAL LEVY	Multi-Unit Residential	10,964,400	1.0000	3.1000	0.00	3.10		33,990
RESIDENTIAL SEASONAL LEVY	Seasonal Residential	213,279,360	1.0000	3.1000	0.00	3.10		661,166
	Total RESIDENTIAL:	428,413,200						2,767,911
	Base Tax - Land			870.00	0.00	870.00	0	-
	Base Tax - Impr			0.00	0.00	0.00	0	-
COMM OTHER BASE	Base Tax - Prop			870.00	0.00	870.00	128	111,360
COMM OTHER LEVY	Other Commercial & Industrial	17,009,860	2.1200	3.1000	3.1	3.10		111,789
	Railway & Pipeline	0	0.00	3.1000	3.1			-
	Total COMM OTHER:	17,009,860						223,149
	Total 100 - MUNICIPAL TAXES	445,486,375						2,993,936.00
						Budget 2022		2,888,666.77
						Budget 2023		2,993,936.00
						NET 2023 Budget		
						\$ Increase (Decrease) 202		\$105,269.23

Resort Village of Candle Lake

Navigation Page	Revenue Detail			
Account Number	Account Name	Total Budget	PY Actual Unaudited	PY Budget
REVENUE DETAIL SUMMARY				
TOTAL REVENUE		\$5,847,774.61	\$4,351,440.60	\$5,109,048.05
PROPERTY TAXES		\$2,872,311.91	\$2,802,847.86	\$2,775,832.43
<i>Property Taxes</i>		<i>\$2,857,311.91</i>	<i>\$2,787,434.56</i>	<i>\$2,756,832.43</i>
410-110-100	General Municipal Levy	\$2,993,936.00	\$2,902,356.55	\$2,888,666.77
410-120-100	Abatements and Adjustments	(\$400.00)	\$0.00	(\$400.00)
410-130-100	Discount on Municipal Tax - Property	(\$136,224.09)	(\$114,921.99)	(\$131,434.34)
<i>Penalties on Tax Arrears</i>		<i>\$15,000.00</i>	<i>\$15,413.30</i>	<i>\$19,000.00</i>
410-400-210	Penalty on Mun Taxes Arrears - Property	\$15,000.00	\$15,413.30	\$19,000.00
<i>Tax Incentive</i>		<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>
410-600-100	Tax Incentive	\$0.00	\$0.00	\$0.00
FEES AND CHARGES		\$929,074.50	\$595,733.86	\$622,674.00
General Government				
<i>Custom Work</i>		<i>\$16,350.00</i>	<i>\$6,852.00</i>	<i>\$0.00</i>
420-100-130	Custom Work - Tax Enforcement	\$16,350.00	\$6,852.00	\$0.00
<i>Sale of Supplies</i>		<i>\$29,779.50</i>	<i>\$3,950.00</i>	<i>\$3,950.00</i>
420-200-901	Lagoon Fees	\$29,779.50	\$3,950.00	\$3,950.00
<i>Rentals</i>		<i>\$5,100.00</i>	<i>\$3,839.05</i>	<i>\$600.00</i>
420-300-100	Rentals - Building/Room	\$1,800.00	\$2,939.05	\$600.00
420-300-101	Lease Revenue	\$3,300.00	\$900.00	\$0.00
Protective Services				
<i>Policing and Fire Fees</i>		<i>\$14,900.00</i>	<i>\$9,171.50</i>	<i>\$18,000.00</i>
420-400-110	Fines	\$10,000.00	\$2,210.30	\$10,000.00
420-400-300	Fire/EMOFees	\$4,900.00	\$6,961.20	\$8,000.00
Public Health & Welfare				
<i>Cemetery Fees</i>		<i>\$3,500.00</i>	<i>\$5,230.00</i>	<i>\$3,500.00</i>
420-600-100	Cemetery Fees	\$3,500.00	\$5,230.00	\$3,500.00
General Government				

Resort Village of Candle Lake

Licenses and Permits		\$531,970.00	\$477,803.00	\$518,339.00
420-700-100	RV Park Site Fees	\$495,800.00	\$440,325.36	\$482,079.00
420-700-200	Licenses - Business	\$12,010.00	\$13,106.64	\$12,010.00
420-700-210	Licenses - Pets	\$560.00	\$560.00	\$650.00
420-700-220	Reg. Fee - Lifts/Docks	\$22,600.00	\$22,280.00	\$22,600.00
420-700-230	ATV Permit Registration Fee	\$1,000.00	\$1,531.00	\$1,000.00
Planning & Development				
Development Charges		\$6,875.00	\$8,292.60	\$1,875.00
420-710-100	Admin Fees	\$6,875.00	\$8,292.60	\$1,875.00
General Government				
General Office Services Provided		\$4,060.00	\$7,070.34	\$4,620.00
420-800-100	Tax Certificate	\$1,500.00	\$5,430.00	\$1,500.00
420-800-200	General Office Services Provided	\$500.00	\$1,085.63	\$1,250.00
420-800-210	Photocopy/Fax Fees	\$210.00	\$204.71	\$220.00
420-800-220	Assessment Appeal Fees	\$900.00	\$0.00	\$900.00
420-800-221	Building/Zoning Appeals	\$600.00	(\$50.00)	\$500.00
420-800-222	Discretionary Use Fee	\$350.00	\$400.00	\$250.00
Environmental Health & Welfare				
Landfill/Waste Collection Fees		\$315,950.00	\$88,056.09	\$71,600.00
420-850-100	Scavenging Fees	\$16,000.00	\$0.00	\$5,000.00
420-850-110	Landfill Fees	\$279,750.00	\$65,129.25	\$54,350.00
420-850-120	Landfill Annual Fee	\$0.00	\$2,000.00	\$2,000.00
420-850-130	Sign Corridor Fees	\$0.00	\$900.00	\$1,250.00
420-850-140	Recyclable Sales	\$20,200.00	\$20,026.84	\$9,000.00
General Government				
Other		\$590.00	(\$14,530.72)	\$190.00
420-850-150	Banking Charges (NSF cheques, Etc)	\$90.00	(\$14,955.72)	\$90.00
430-200-100	Development Charges	\$500.00	\$425.00	\$100.00
UNCONDITIONAL TRANSFERS		\$258,567.00	\$248,756.00	\$234,624.50
Unconditional Transfers		\$258,567.00	\$248,756.00	\$234,624.50
450-110-100	Unconditional - (Revenue Sharing)	\$258,567.00	\$248,756.00	\$234,624.50
CONDITIONAL GRANTS		\$985,228.00	\$215,735.39	\$535,392.00

Resort Village of Candle Lake

Federal		\$160,450.00	\$106,631.00	\$394,450.00
450-200-070	Conditional - Federal Gas Tax Grant	\$135,000.00	\$0.00	\$100,000.00
450-230-100	Conditional - Federal - Student Emp	\$3,450.00	\$0.00	\$3,450.00
450-240-100	Conditional - Federal - Other	\$22,000.00	\$106,631.00	\$291,000.00
Provincial		\$824,778.00	\$109,104.39	\$140,942.00
450-300-050	Conditional - Provincial	\$824,778.00	\$109,104.39	\$140,942.00
GRANTS IN LIEU OF TAXES		\$8,000.00	\$7,003.05	\$8,000.00
Provincial		\$8,000.00	\$7,003.05	\$8,000.00
450-600-050	GIL - Provincial	\$8,000.00	\$7,003.05	\$8,000.00
CAPITAL ASSET PROCEEDS		\$85,000.00	\$10,902.87	\$10,000.00
460-100-200	CA - Sale of Machinery	\$0.00	\$0.00	\$10,000.00
460-120-200	CA - Sale of Equipment	\$85,000.00	\$10,902.87	\$0.00
INVESTMENT INCOME AND COMMISSIONS		\$90,933.20	\$110,102.47	\$59,000.00
Investment and Income Revenue		\$90,933.20	\$110,102.47	\$59,000.00
470-100-100	Interest Revenue	\$88,396.82	\$110,102.47	\$10,000.00
470-900-100	Other Investment Revenue	\$2,536.38	\$0.00	\$49,000.00

Resort Village of Candle Lake

RESERVES		2023 Out		2023 In	
Internal Transfers					
310-100-100	Capital-buildings	\$	50,000.00	\$	-
310-100-200	Capital - Equipment	\$	-	\$	100,000.00
310-100-400	Lagoon	\$	-	\$	220,000.00
310-100-801	Fire Equipment	\$	30,000.00	\$	50,000.00
310-100-803	Hall Maintenance	\$	6,000.00	\$	-
310-100-809	Trails reserve	\$	50,000.00	\$	-
310-100-810	Reserve / Landfill	\$	-	\$	100,000.00
Total Reserve		\$	136,000.00	\$	470,000.00
Unappropriated Surplus		\$	463,760.00		
Total All Reserves and Unappropriated Surplus		\$	599,760.00	\$	470,000.00

Resort Village of Candle Lake

Navigation Page		Expense Detail Summary		
Account Name	Total Budget	PY Actual Unaudited	PY Budget	
EXPENSES SUMMARY	\$ 5,834,131.35	\$ 3,597,838.81	\$ 4,751,548.08	
GENERAL GOVERNMENT	\$ 990,728.84	\$ 942,504.18	\$ 989,106.20	
GG - COUNCIL WAGES & BENEFITS	\$ 82,254.93	\$ 78,163.97	\$ 59,435.77	
GG - ADMINISTRATION SALARIES	\$ 324,033.88	\$ 331,246.07	\$ 305,796.08	
GG - ADMINISTRATION BENEFITS	\$ 80,223.38	\$ 85,676.22	\$ 77,526.79	
GG - PROF/CONTRACT SERVICES	\$ 422,044.00	\$ 369,125.76	\$ 446,725.00	
GG - UTILITIES	\$ 33,052.00	\$ 28,091.55	\$ 30,709.00	
GG- MAINTENANCE MATERIALS AND SUPPLIES	\$ 17,673.00	\$ 18,546.07	\$ 21,411.00	
GG - CAPITAL EXPENDITURES	\$ 19,250.00	\$ 12,402.00	\$ 28,250.00	
GG - INTEREST ON LONG TERM DEBT	\$ 12,197.64	\$ 19,252.54	\$ 19,252.56	
PROTECTIVE SERVICES	\$ 745,880.47	\$ 519,935.30	\$ 613,995.26	
PS - POLICE - WAGES AND BENEFITS	\$ 218,014.80	\$ 217,069.67	\$ 217,359.26	
PS - POLICE - PROF/CONTRACT SERVICES	\$ 85,234.00	\$ 76,459.37	\$ 93,614.00	
PS - CSO - UTILITIES	\$ 7,731.00	\$ 7,792.74	\$ 5,622.00	
PS - CSO - MAINT. MAT. AND SUPPLIES	\$ 28,232.00	\$ 22,754.02	\$ 23,966.00	
PS - POLICE - GRANTS AND CONTRIBUTIONS	\$ 9,000.00	\$ 5,500.00	\$ 9,000.00	
PS - ES - WAGES AND BENEFITS	\$ 130,216.67	\$ 45,652.83	\$ 51,280.00	
PS - ES - PROF/CONTRACT SERVICES	\$ 59,207.00	\$ 42,412.20	\$ 43,485.00	
PS - ES - UTILITIES	\$ 4,566.00	\$ 4,443.83	\$ 4,864.00	
PS - ES - MAINT. MAT. AND SUPPLIES	\$ 103,679.00	\$ 67,113.39	\$ 64,805.00	
PS - ES - CAPITAL EXPENDITURES	\$ 100,000.00	\$ 30,737.25	\$ 100,000.00	
TRANSPORTATION SERVICES	\$ 1,345,219.47	\$ 1,093,166.71	\$ 1,614,983.38	
TS - MAINT - WAGES AND BENEFITS	\$ 395,722.57	\$ 469,684.82	\$ 370,816.37	
TS - MAINT - PROF/CONTRACT SERVICES	\$ 204,668.78	\$ 165,204.18	\$ 236,947.94	
TS - MAINT. - UTILITIES	\$ 83,398.00	\$ 78,643.90	\$ 68,619.00	
TS - MAINT - MATERIALS AND SUPPLIES	\$ 553,409.00	\$ 379,633.81	\$ 725,600.07	
TS - MAINT - CAPITAL EXPENDITURES	\$ 108,021.12	\$ -	\$ 213,000.00	

Resort Village of Candle Lake

EH&W - ENVIRONMENTAL HEALTH SERVICES	\$ 764,266.33	\$ 387,907.87	\$ 435,150.28
EH&W - WAGES & BENEFITS	\$ 66,512.76	\$ 77,553.15	\$ 46,790.40
EH&W - PROF CONTRACT	\$ 41,761.30	\$ 1,221.76	\$ 1,221.76
EH&W - MATERIALS & SUPPLIES	\$ 22,450.00	\$ 40,511.94	\$ 31,564.57
EH&W - UTILITIES	\$ 4,142.27	\$ 2,053.02	\$ 2,073.55
EH&W - CAPITAL	\$ 629,400.00	\$ 266,568.00	\$ 353,500.00
PUBLIC HEALTH AND WELFARE SERVICES	\$ 28,224.00	\$ 14,397.52	\$ 27,390.26
H&W - WAGES & BENEFITS	\$ -	\$ 3,000.00	\$ 12,025.63
H&W - PROF/CONTRACT SERVICES	\$ 18,908.00	\$ 1,283.08	\$ 6,500.00
H&W - UTILITIES	\$ 8,926.00	\$ 10,018.76	\$ 8,614.63
H&W - MAINT MATERIAL AND SUPPLIES	\$ 390.00	\$ 95.68	\$ 250.00
PLANNING AND DEVELOPMENT SERVICES	\$ 180,778.30	\$ 46,459.02	\$ 203,603.64
P&D - WAGES & BENEFITS	\$ 89,363.20	\$ 46,459.02	\$ 95,338.64
P&D - PROF/CONTRACT SERVICES	\$ 19,600.00	\$ -	\$ 8,265.00
P&D - CAPITAL EXPENDITURES	\$ 71,815.10	\$ -	\$ 100,000.00
PARKS & RECREATION	\$ 1,019,379.48	\$ 164,619.61	\$ 390,428.13
P&R - WAGES & BENEFITS	\$ 93,401.73	\$ 51,849.89	\$ 108,845.42
P&R - PROF/CONTRACT SERVICES	\$ 38,849.00	\$ 25,527.80	\$ 25,884.94
RC - UTILITIES	\$ 13,863.75	\$ 11,924.96	\$ 12,034.95
P&R - HALL - MAINT MATERIAL/ SUPPLY	\$ 38,150.00	\$ 18,197.65	\$ 41,875.00
P&R - HALL - CAPITAL EXPENDITURES	\$ 751,790.00	\$ 31,958.00	\$ 152,000.00
P&R - COMMITTEE OPERATIONS	\$ 83,325.00	\$ 25,161.31	\$ 49,787.82
UTILITIES	\$ 76,858.48	\$ 38,941.14	\$ 94,094.93
UT - WATER-PROF/CONTRACTOR SERVICES	\$ 8,308.00	\$ 25,233.18	\$ 18,396.00
UT - WATER MAIN MAT & SUPPLIES	\$ 2,400.00	\$ -	\$ 1,200.00
Wages & Benefits	\$ 52,872.54	\$ -	\$ 43,013.55
UT - SEWER - PROF/CONTRACT SERVICES	\$ 10,677.94	\$ 5,445.77	\$ 10,385.38
UTILITIES - SEWER	\$ -	\$ -	\$ -
UT - SEWER - MAINT. MAT. AND SUPPLIES	\$ 2,600.00	\$ 8,262.19	\$ 2,600.00
UT - SEWER - CAPITAL EXPENDITURES	\$ -	\$ -	\$ 18,500.00

Resort Village of Candle Lake

FISCAL SERVICES	\$	682,796.00	\$	389,907.46	\$	382,796.00
TRANSFERS OUT TO RESERVES	\$	470,000.00	\$	170,000.00	\$	170,000.00
LONG TERM DEBT REPAYD	\$	212,796.00	\$	219,907.46	\$	212,796.00
CAPITAL FUND	\$	-	\$	-	\$	-

Resort Village of Candle Lake

CAPITAL COST SUMMARY	2023					
SERVICE AREA	Expense	Revenue				
		Reserve	Operating	Debt	Grant	Total
GENERAL GOVERNMENT SERVICES	\$19,250.00	\$ -	\$ 19,250.00	\$ -	\$ -	\$ 19,250.00
PROTECTIVE SERVICES	\$100,000.00	\$ 30,000.00	\$ -	\$ -	\$ 70,000.00	\$ 100,000.00
TRANSPORTATION SERVICES	\$108,021.12	\$ -	\$ 108,021.12	\$ -	\$ -	\$ 108,021.12
ENVIRONMENTAL HEALTH AND WELFARE SERVICES	\$629,400.00	\$ 243,760.00	\$ 20,000.00	\$ -	\$ 365,640.00	\$ 629,400.00
PLANNING AND DEVELOPMENT	\$71,815.10	\$ -	\$ 45,565.10	\$ -	\$ 26,250.00	\$ 71,815.10
PARKS AND RECREATION	\$751,790.00	\$ 106,000.00	\$ 133,790.00	\$ -	\$ 512,000.00	\$ 751,790.00
UTILITIES	\$-00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$1,680,276.22	\$379,760.00	\$326,626.22	\$-00	\$973,890.00	\$1,680,276.22

Resort Village of Candle Lake

CONSOLIDATED CAPITAL	
GENERAL GOVERNMENT SERVICES	2023
Capital Project Name	Expense
170-100-200 Buildings - Cost	
Sustainability Plan (Wallace) 2022	\$ 14,250.00
170-100-560 Office Furniture & Equip - Cost	
Virtual Meeting Attendance Equipment	\$ 5,000.00
PROTECTIVE SERVICES	2023
Capital Project Name	Expense
170-100-350 Operating Equipment - Cost	
EMS - Turn-out gear	\$ 25,000.00
EMS - Dry Hydrant	\$ 5,000.00
EMS - Extrication Equipment	\$ 70,000.00
TRANSPORTATION SERVICES	2023
Capital Project Name	Expense
170-100-350 Operating Equipment - Cost	
Grader Loan Payment	\$ 108,021.12
ENVIRONMENTAL HEALTH AND WELFARE SERVICES	2023
Capital Project Name	Expense
170-100-200 Buildings - Cost	
Landfill Decommissioning	\$ 609,400.00
170-100-350 Operating Equipment - Cost	
Material Management	\$ 5,000.00
Camera System	\$ 15,000.00
PLANNING AND DEVELOPMENT	2023

Resort Village of Candle Lake

Capital Project Name	Expense
170-100-200 Buildings - Cost	
Senior's Housing	\$ 2,000.00
170-100-280 Engineered Structures - Cost	
Zoning Bylaw	\$ 64,815.10
170-100-600 Infrastructure - Road/Str Const - Cost	
Commercial Land Development	\$ 5,000.00
PARKS AND RECREATION	2023
Capital Project Name	Expense
170-100-200 Buildings - Cost	
Hall Renovation Phase 3	\$ 600,000.00
170-100-350 Operating Equipment - Cost	
Bear Proof Garbage Cans (6)	\$ 11,790.00
Trail Mower	\$ 9,000.00
Hall Freezer	\$ 2,000.00
Delineators	\$ 5,000.00
Boardwalk Construction	\$ 6,000.00
Trail entrance Barriers	\$ 5,000.00
Sports Court Storage	\$ 4,000.00
170-100-640 Infrastructure - Parks/Greenspace- Cost	
Westside Trail Extension	\$ 70,000.00
Trail - Bayview to RVCL	\$ 22,000.00
Trail - Simon Lehne Extension	\$ 5,000.00
Trail - Westside Upgrade	\$ 12,000.00