



RESORT VILLAGE OF
CANDLE
Lake

2022 CONSOLIDATED OPERATIONS AND CAPITAL BUDGET



News Release

FOR IMMEDIATE RELEASE April 8, 2022

Resort Village Council Approves 2022 Budget

Prioritizing capital projects that meet the needs of the community while managing costs has been the focus of budget meetings over the past number of months at the Resort Village of Candle Lake (RVCL). On April 8, 2022, the Resort Village Council approved its 2022 Budget.

“Our Administration and Council worked hard to find a way to balance the budget this year, without placing a heavy burden on our taxpayers,” says Terry Kostyna, Mayor the RVCL. “We are committed to providing good service to our residents, seasonal residents and visitors, to maintaining and improving our existing infrastructure, and to undertaking new projects that will benefit our community in the long-term. With our new staff now on board and continuing to learn about our community, we are confident we will achieve our goal of developing a realistic, well-costed five-year capital plan for the Resort Village.”

The RVCL has budgeted for a 3% increase in total property tax revenue and the mill rate will increase by 0.1 (3.0 to 3.1 mills) for an annual revenue increase of \$43,260. These increases are attributed to several factors including increases to the cost of the Resort Village contract with the RCMP, the hiring of an additional, seasonal Bylaw Officer, and the overall rising costs of goods and services.

In 2022, the RVCL will invest just under \$2 million in capital projects including:

- Commence Work on Landfill Cell Decommissioning
- East Lagoon Prefeasibility/Preliminary Design
- New Garbage Truck
- New CSO Patrol Vehicle
- Greenspace Master Plan
- Official Community Plan
- Zoning Bylaw Renew
- Fire Department Facility Study
- Walking Trail Bereskin/Marina Drive to Main Street
- New Website
- Proposed Market Square

“We are very grateful to our administration and senior levels of government who have enabled us to secure over \$500,000 in grants to cover some of the costs of these projects,” adds Kostyna.

The average homeowner will see an estimated increase to their municipal property taxes of approximately \$55 per year; the average commercial property owner will see an increase of approximately \$75 per year.

More details on the 2022 Budget, including the budget planning process can be found at Candlelake.ca.

For information contact Brent Lutz, CAO, at (306) 929-2236.



2022 RVCL Budget Process & Detailed Planning

Like all Saskatchewan municipalities, the Resort Village of Candle Lake must follow provincial legislation when developing and approving its budget. Council must adopt an operating budget and a capital budget for each financial year. Tax levies may not be authorized by Council unless it has adopted the operating budget and the capital budget for that year.

The Operating Budget

- The operating budget includes the estimated amounts required to operate, pay all debt obligations, meet the sums needed, by law, to raise by levying taxes or other amounts that the municipality is required to pay. The budget must also include the amounts to be transferred to reserves, to capital, and to acquire, construct, remove or improve capital property. Finally, it must include the amount of any operating deficit incurred in the previous financial year.
- The operating budget also includes the estimated amount of revenues from each of its sources of revenue and transfers. These must be at least sufficient to pay the estimated expenditures and transfers.

The Capital Budget

- A capital budget, also called a “capital works plan” may be prepared and adopted by Council for a period of not less than five years, including the current year. This budget shows the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan.

The Combined Capital and Operations Budget Process & Planning

Work on the 2022 Budget began in fall 2021 with Manager of Finance Sheri Carson gathering information and data for the past year. In January, the new management team (Chief Administrative Officer Brent Lutz, Manager of Public Works Stacia Selinger, Manager of Planning and Development Carissa Donaldson, and Manager of Parks and Recreation Andrea Crowdis) provided their input into the budget process. This year, the team was assisted by Larry Lang from HMC.

A number of planning sessions were held to develop and finalize the budget.

March 1 – Initial Budget Planning Session

- Council was provided with a report of potential major operational and capital projects for consideration. Values at just under \$9 million worth of future major/capital projects were identified, these were projects previously identified as a future need during the 2021

budgeting process or deferred from the 2021 budget, and projects identified by department managers, village committees and through input from the community. Council identified the priority projects to be included and costed in the preliminary draft budget.

March 8 - 2022 Preliminary Budget Presented to Council

- The preliminary budget (not including 2022 assessment figures as they were not yet available) was presented to Council. Over \$3 million dollars of major/capital projects were included in the preliminary budget.
- Revenues were projected without any increase in rates from 2021 to 2022. The total budgeted revenue was \$4,684,824 and proposed operating and capital expenses were \$5,851,620 resulting in a projected deficit of \$1,166,796.

To raise more revenue to address the deficit, the following options were presented:

- Eliminate the current 5% tax discount to raise additional revenue of approximately \$125,000.
- Increase the mill rate or base tax by 0%-3%.
- Increase fees and charges.
- Review proposed expenses and finding possible savings.
- Transfer funds from reserves to cover a portion of the unfunded capital costs. (Reserve funds are set aside for future capital expenditures that cannot be fully funded by annual operational revenues.) In 2021, Council had intended to transfer \$246,780.68 from unappropriated reserves to help pay for unfunded capital projects, however these projects were not completed in 2021 and therefore the reserve funding was not required in that year.

March 24 – Budget Discussion at the Budget Planning Session

- Council approved the recommendation from Administration to reduce the projected deficit by deferring \$905,000.00 of the major/capital projects initially proposed in the preliminary budget to a future year.

Deferred funding requests:

- Used Rescue Boat
- Medical and Fire Incidentals
- Light bars for new water tanker
- Bayview Dr parking lot expansion
- Public snow storage
- New Loader
- Used Loader
- Hall Reno Phase 3
- Trails - Treehouse
- P&R Projection System

Identified savings:

- Golf Appreciation
- Firehall misc. repairs
- Gravel Pit Fencing
- Garbage Truck
- General Operations Under Review

- Council approved the addition of another capital project valued at \$400,000 subject to 75% grant funding.
- April 1 - Consolidated Operating and Capital Budget Presented to Council
- The budget included total expenses of \$5,109,048 which included:
- Operating Expenditures \$3,733,833 including:
 - \$181,848 Increase to maintain or improve level of service and cover cost increases
 - \$20,000 Increase in RCMP contract fee
 - \$30,000 Seasonal Bylaw Officer
- Major/Capital Projects \$1,375,215 including:

General Government Highlights

- New Website
- Sustainability Plan

Protective Services Highlights

- New CSO Patrol Vehicle
- Fire Department Facility Study

Transportation Services Highlights

- West Side Airpark Flood Mitigation Completion
- Loader 4 in 1 attachment
- Fleet replacement
- Gravel Crushing
- Street Rehabilitation Study

Environmental Health Services Highlights

- Commence decommissioning old landfill cell
- New Garbage Truck

Planning and Development

- Official Community Plan
- Zoning Bylaw Renew
- Proposed Market Square

Utilities

- East Lagoon Prefeasibility/Preliminary Design

Parks and Recreation

- Greenspace Master Plan
- Walking Trail Bereskin/Marina Drive to Main Street

- The budget included total revenue of \$5,109,048, which included the following revenue sources:
- Property Taxes \$2,775,832
 - Mill Rate increase from 3.0 to 3.1 mills for an annual revenue increase of \$43,260.
 - Base Tax increase of 3% from \$650 to \$670 for residential and from \$845 to \$870 for commercial resulting in an annual revenue increase of \$46,260.

The combined tax increase will result in an average annual increase of approximately \$55 per residential property and \$75 per commercial property.

- Fees And Charges \$622,674
 - The RV Site Fee will remain unchanged for 2022 at \$611 per site and adjusted commencing January 2023 to reflect 2022 budget increases.

- Other Revenue \$847,017
 - Unconditional Transfers \$234,625
 - Conditional Grants \$535,392
 - Other \$77,000

- Internal Transfers (reserves) \$863,525 including:
 - Restricted Capital Reserves \$390,000
 - Unrestricted Reserves \$473,525

April 8 – Budget Presentation to Committee of the Whole Meeting

- The proposed 2022 budget was presented for discussion.

April 8 – Special Council Meeting

The proposed 2022 budget was presented to Council for approval.



2022 Budget Highlights

The Resort Village of Candle Lake fiscal year runs January 1 to December 31. Budget planning begins in the fall, and each year, Administration prepares an operating and capital budget for approval by Council in early spring.

Work on the 2022 Budget began in fall 2021 with Manager of Finance Sheri Carson gathering information and data for the past year. In January, the new management team Chief Administrative Officer, Brent Lutz, Manager of Public Works Stacia Selinger, Manager of Planning and Development Carissa Donaldson, and Manager of Parks and Recreation Andrea Crowdis) provided their input into the budget process. This year, the team was assisted by Larry Lang from HMC.

Budget planning sessions were held on the following dates:

- March 1 – Initial Budget Planning Session where Council identified priority projects
- March 8 - 2022 Preliminary Budget Presented to Council with funding options
- March 24 – Budget Discussion at Regular Council Meeting
- April 1 - Consolidated Operating and Capital Budget Presented to Council

The Resort Village collects most of its revenue through property taxes (54.33%), however other revenue streams also help fund the infrastructure, programs, and services provided throughout the year.

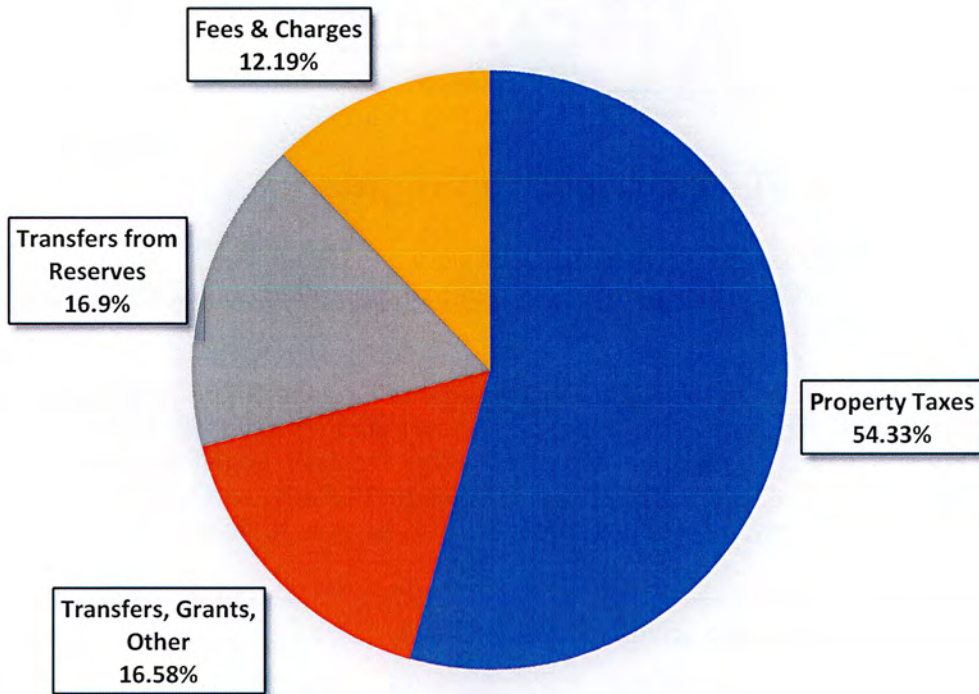
Another significant source of revenue is government grant funding (about 16.58%). These grants are used to fund capital projects, as well as general operations as allowed.

Internal reserves will be used to provide the remaining 16.9% of revenue for major/capital projects.

Finally, revenues from fees & charges comprise 12.19% of the RVCL revenue stream. This revenue comes from things like RV Site Fees, facility rentals, etc.

**Audited Financial Statements for the Fiscal Year January 1 to December 31 are released in the following years' third quarter. The statements are available online at Candlelake.ca or by contacting the Village Office.*

2022 Revenue Sources



Revenue sources for 2022 total \$ 5,109,048 and include:

Property Taxes (\$2,775,832)

- Base tax increases 3% from \$650.00 to \$670.00, resulting in revenue of \$46,260.
- The mill rate increases by 0.1 (3.0 to 3.1 mills) for a revenue increase of \$43,260.
- The average increase for a residential property will be less than \$40.00; the average increase for a commercial property will be less than \$50.00.

Fees And Charges (\$622,674)

- The RV Site Fee remains at \$611 per site for 2022. It will be adjusted effective January 1, 2023 to reflect the 2022 Budget increases.

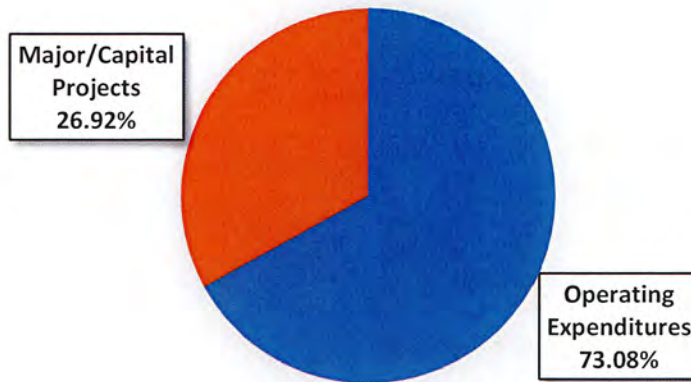
Other Revenue (\$847,017)

- Unconditional Transfers of \$234,625
- Conditional Grants \$535,392
- Other \$77,000

Internal Transfers/Reserves (\$863,525)

- Capital Reserves \$390,000
- Unappropriated Reserves \$473,525

2022 Expenditures



Expenditures for 2022 total \$ 5,109,048 and include:

Operating Expenditures (\$3,733,833)

- \$181,848 Increase to maintain or improve level of service and cover cost increases
- \$20,000 Increase in RCMP contract fee
- \$30,000 Seasonal Bylaw Officer

Major/Capital Projects (\$1,375,215)

- General Government Highlights
 - New Website
 - Sustainability Plan
- Protective Services Highlights
 - New CSO Patrol Vehicle
 - Fire Department Facility Study
- Transportation Services Highlights
 - West Side Airpark Flood Mitigation Completion
 - Loader 4 in 1 attachment
 - Fleet replacement
 - Gravel Crushing
 - Street Rehabilitation Study
- Environmental Health Services Highlights
 - Commence decommissioning old landfill cell
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 - East Lagoon Prefeasibility/Preliminary Design
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 - Walking Trail Bereskin/Marina Drive to Main Street

2022 Expenditures by Department

In 2022, your tax dollar will be used to support the following services areas:

General Government	\$ 989,106
Protective Services	\$ 613,995
Transportation Services	\$ 1,954,983
Environmental Health Services	\$ 435,150
Public Health & Welfare Services	\$ 27,390
Planning & Development Services	\$ 221,104
Parks & Recreation	\$ 390,428
Utilities	\$ 94,095
Fiscal Services	\$ 382,796
Total	\$ 5,109,048

**RESORT VILLAGE
OF
CANDLE LAKE**

**2022
CAPITAL AND OPERATIONS
BUDGET ESTIMATES
DETAIL
08-Apr-22**

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2022 Budget Income and Expense Statement

Account Name	Total Budget 2022	2021 Actual Unaudited	2021 Budget
REVENUE SUMMARY	\$ 5,109,048	\$ 3,476,826	\$ 4,744,227
PROPERTY TAXES	\$ 2,775,832	\$ 2,635,007	\$ 2,609,232
FEES AND CHARGES	\$ 622,674	\$ 604,355	\$ 517,141
UNCONDITIONAL TRANSFERS	\$ 234,625	\$ 185,908	\$ 190,909
CONDITIONAL GRANTS	\$ 535,392	\$ 34,104	\$ 621,574
GRANTS IN LIEU OF TAXES	\$ 8,000	\$ 8,834	\$ 8,000
CAPITAL ASSET PROCEEDS	\$ 10,000	\$ 4,158	\$ 10,000
INVESTMENT INCOME AND COMMISSIONS	\$ 59,000	\$ 4,459	\$ 59,000
OTHER REVENUES	\$ -	\$ -	\$ -
INTERNAL TRANSFERS	\$ 863,525	\$ -	\$ 728,373
EXPENSES SUMMARY	\$ 5,109,048	\$ 3,430,698	\$ 4,744,227
GENERAL GOVERNMENT	\$ 989,106	\$ 957,070	\$ 928,889
PROTECTIVE SERVICES	\$ 613,995	\$ 529,130	\$ 577,667
TRANSPORTATION SERVICES	\$ 1,954,983	\$ 1,369,684	\$ 1,948,305
EH&W - ENVIRONMENTAL HEALTH SERVICES	\$ 435,150	\$ 104,812	\$ 171,825
PUBLIC HEALTH AND WELFARE SERVICES	\$ 27,390	\$ 18,186	\$ 47,659
PLANNING AND DEVELOPMENT SERVICES	\$ 221,104	\$ 39,165	\$ 55,202
PARKS & RECREATION	\$ 390,428	\$ 146,087	\$ 420,531
UTILITIES	\$ 94,095	\$ 53,690.75	\$ 56,353.35
FISCAL SERVICES	\$ 382,796	\$ 212,873	\$ 537,797
NET	\$ 0	\$ 46,128	\$ -

Navigation Page		Revenue Detail		
Account Number	Account Name	2022 Total Budget	2021 Actual Unaudited	2021 Budget
REVENUE DETAIL SUMMARY				
TOTAL REVENUE		\$5,109,048.05	\$3,476,825.55	\$4,744,227.38
PROPERTY TAXES				
<i>Property Taxes</i>		<i>\$2,775,832.43</i>	<i>\$2,635,007.35</i>	<i>\$2,609,231.72</i>
<i>Property Taxes</i>		<i>\$2,756,832.43</i>	<i>\$2,621,302.10</i>	<i>\$2,590,231.72</i>
410-110-100	General Municipal Levy	\$2,888,666.77	\$2,759,477.31	\$2,714,124.38
410-120-100	Abatements and Adjustments	(\$400.00)	\$0.00	(\$400.00)
410-130-100	Discount on Municipal Tax - Property	(\$131,434.34)	(\$138,175.21)	(\$123,492.66)
<i>Penalties on Tax Arrears</i>		<i>\$19,000.00</i>	<i>\$13,705.25</i>	<i>\$19,000.00</i>
410-400-210	Penalty on Mun Taxes Arrears - Property	\$19,000.00	\$13,705.25	\$19,000.00
FEES AND CHARGES		\$622,674.00	\$604,355.37	\$517,141.00
General Government				
<i>Custom Work</i>		<i>\$0.00</i>	<i>\$6,797.50</i>	<i>\$0.00</i>
420-100-100	Custom Work - General	\$0.00	\$365.00	\$0.00
420-100-130	Custom Work - Tax Enforcement	\$0.00	\$6,432.50	\$0.00
<i>Sale of Supplies</i>		<i>\$3,950.00</i>	<i>\$3,950.00</i>	<i>\$3,950.00</i>
420-200-901	Lagoon Fees	\$3,950.00	\$3,950.00	\$3,950.00
<i>Rentals</i>		<i>\$600.00</i>	<i>\$3,282.00</i>	<i>\$600.00</i>
420-300-100	Rentals - Building/Room	\$600.00	\$2,982.00	\$600.00
420-300-101	Lease Revenue	\$0.00	\$300.00	\$0.00
Protective Services				
<i>Policing and Fire Fees</i>		<i>\$18,000.00</i>	<i>\$15,609.55</i>	<i>\$15,000.00</i>
420-400-110	Fines	\$10,000.00	\$2,300.71	\$10,000.00
420-400-300	Fire/EMOFees	\$8,000.00	\$13,308.84	\$5,000.00
Recreation & Culture				
<i>Recreation Fees</i>		<i>\$0.00</i>	<i>(\$35,440.00)</i>	<i>(\$34,930.00)</i>
420-500-150	Newsletter Advertisements	\$0.00	\$60.00	\$70.00
420-500-700	Performance Deposits DNU	\$0.00	(\$35,500.00)	(\$35,000.00)

Public Health & Welfare				
<i>Cemetery Fees</i>				
		\$3,500.00	\$3,000.00	\$3,500.00
420-600-100	Cemetery Fees	\$3,500.00	\$3,000.00	\$3,500.00
General Government				
<i>Licenses and Permits</i>				
		\$518,339.00	\$491,665.31	\$473,786.00
420-700-100	RV Park Site Fees	\$482,079.00	\$452,140.00	\$437,476.00
420-700-200	Licenses - Business	\$12,010.00	\$13,955.00	\$12,010.00
420-700-210	Licenses - Pets	\$650.00	\$610.31	\$700.00
420-700-220	Reg. Fee - Lifts/Docks	\$22,600.00	\$22,760.00	\$22,600.00
420-700-230	ATV Permit Registration Fee	\$1,000.00	\$2,200.00	\$1,000.00
Planning & Development				
<i>Development Charges</i>				
		\$1,875.00	\$20,838.86	\$1,875.00
420-710-100	Building Permit Admin Fees	\$1,875.00	\$20,838.86	\$1,875.00
General Government				
<i>General Office Services Provided</i>				
		\$4,620.00	\$11,022.55	\$4,620.00
420-800-100	Tax Certificate	\$1,500.00	\$4,020.00	\$1,500.00
420-800-200	General Office Services Provided	\$1,250.00	\$4,248.00	\$1,250.00
420-800-210	Photocopy/Fax Fees	\$220.00	\$204.55	\$220.00
420-800-220	Assessment Appeal Fees	\$900.00	\$0.00	\$900.00
420-800-221	Building/Zoning Appeals	\$500.00	\$2,250.00	\$500.00
420-800-222	Discretionary Use Fee	\$250.00	\$250.00	\$250.00
420-800-223	Subdivision Appl. Fee	\$0.00	\$50.00	\$0.00
Environmental Health & Welfare				
<i>Landfill/Waste Collection Fees</i>				
		\$71,600.00	\$75,446.29	\$48,550.00
420-850-100	Scavenging Fees	\$5,000.00	\$0.00	\$5,000.00
420-850-110	Landfill Fees	\$54,350.00	\$53,932.00	\$35,300.00
420-850-120	Landfill Annual Fee	\$2,000.00	\$2,000.00	\$2,000.00
420-850-130	Sign Corridor Fees	\$1,250.00	\$1,050.00	\$1,250.00
420-850-140	Recyclable Sales	\$9,000.00	\$18,464.29	\$5,000.00

General Government				
<i>Other</i>		\$190.00	\$8,183.31	\$190.00
420-850-150	Banking Charges (NSF cheques, Etc)	\$90.00	\$6,533.31	\$90.00
430-200-100	Development Charges	\$100.00	\$1,650.00	\$100.00
UNCONDITIONAL TRANSFERS		\$234,624.50	\$185,907.89	\$190,908.50
<i>Unconditional Transfers</i>		\$234,624.50	\$185,907.89	\$190,908.50
450-110-100	Unconditional - (Revenue Sharing)	\$234,624.50	\$190,479.00	\$190,908.50
450-130-100	Unconditional - Road Preservation	\$0.00	(\$4,571.11)	\$0.00
CONDITIONAL GRANTS		\$535,392.00	\$34,103.70	\$621,573.58
<i>Federal</i>		\$394,450.00	\$7,216.00	\$387,401.00
450-200-070	Conditional - Federal Gas Tax Grant	\$100,000.00	\$0.00	\$130,000.00
450-230-100	Conditional - Federal - Student Emp	\$3,450.00	\$7,216.00	\$3,450.00
450-240-100	Conditional - Federal - Other	\$291,000.00	\$0.00	\$253,951.00
<i>Provincial</i>		\$140,942.00	\$26,887.70	\$234,172.58
450-300-050	Conditional - Provincial	\$140,942.00	\$26,887.70	\$234,172.58
GRANTS IN LIEU OF TAXES		\$8,000.00	\$8,833.80	\$8,000.00
<i>Provincial</i>		\$8,000.00	\$8,833.80	\$8,000.00
450-600-050	GIL - Provincial	\$8,000.00	\$8,833.80	\$8,000.00
CAPITAL ASSET PROCEEDS		\$10,000.00	\$4,158.35	\$10,000.00
460-100-200	CA - Sale of Machinery	\$10,000.00	\$1,591.47	\$10,000.00
460-120-200	CA - Sale of Equipment	\$0.00	\$2,566.88	\$0.00
INVESTMENT INCOME AND COMMISSIONS		\$59,000.00	\$4,459.09	\$59,000.00
<i>Investment and Income Revenue</i>		\$59,000.00	\$4,459.09	\$59,000.00
470-100-100	Interest Revenue	\$10,000.00	\$4,459.09	\$10,000.00
470-900-100	Other Investment Revenue	\$49,000.00	\$0.00	\$49,000.00

INTERNAL TRANSFERS		\$863,525.12	\$0.00	\$728,372.58
490-120-100	Transfer in from Surplus	\$473,525.12	\$0.00	\$246,780.68
490-190-100	Trans in fr Capital Equipment Reserve	\$200,000.00	\$0.00	\$90,092.40
490-190-110	Trans in fr Roads/Streets Reserve	\$0.00	\$0.00	\$224,999.50
490-190-140	Trans in fr Landfill Reserve	\$20,000.00	\$0.00	\$0.00
490-190-150	Trans in fr Capital Buildings Reserve	\$0.00	\$0.00	\$118,000.00
490-190-170	Trans in fr Gravel Reserve Fund	\$100,000.00	\$0.00	\$0.00
490-190-190	Trans in fr Municipal - Land Reserve	\$0.00	\$0.00	\$15,000.00
490-190-800	Trans in fr Fire Equipment Reserve	\$10,000.00	\$0.00	\$33,500.00
490-190-808	Trans in fr Protective Services	\$60,000.00	\$0.00	\$0.00

Resort Village of Candle Lake

Navigation Page	Expense Detail Summary		
Account Name	2022 Total Budget	2021 Actual Unaudited	2021 Budget
EXPENSES SUMMARY	\$ 5,109,048.05	\$ 3,430,697.86	\$ 4,744,227.38
GENERAL GOVERNMENT	\$ 989,106.20	\$ 957,070.15	\$ 928,888.57
GG - COUNCIL WAGES & BENEFITS	\$ 59,435.77	\$ 62,837.59	\$ 53,084.34
GG - ADMINISTRATION SALARIES	\$ 305,796.08	\$ 313,754.65	\$ 218,617.64
GG ADMINISTRATION BENEFITS	\$ 77,526.78	\$ 79,917.67	\$ 61,153.15
GG - PROF/CONTRACT SERVICES	\$ 446,725.00	\$ 428,053.88	\$ 492,107.00
GG - UTILITIES	\$ 30,709.00	\$ 23,485.68	\$ 21,669.00
GG- MAINTENANCE MATERIALS AND SUPPLIES	\$ 21,411.00	\$ 19,082.20	\$ 21,172.00
GG - CAPITAL EXPENDITURES	\$ 28,250.00	\$ 3,651.70	\$ 35,085.40
GG - INTEREST ON LONG TERM DEBT	\$ 19,252.56	\$ 26,286.78	\$ 26,000.04
PROTECTIVE SERVICES	\$ 613,995.26	\$ 529,129.69	\$ 577,667.26
PS - POLICE - WAGES AND BENEFITS	\$ 217,359.26	\$ 176,301.00	\$ 186,044.26
PS - POLICE - PROF/CONTRACT SERVICES	\$ 93,614.00	\$ 79,608.06	\$ 69,623.00
PS - CSO - UTILITIES	\$ 5,622.00	\$ 6,770.56	\$ 5,622.00
PS - CSO - MAINT. MAT. AND SUPPLIES	\$ 23,966.00	\$ 21,276.75	\$ 16,570.00
PS - POLICE - GRANTS AND CONTRIBUTIONS	\$ 9,000.00	\$ 5,500.00	\$ 9,000.00
PS - POLICE - CAPITAL EXPENDITURES	\$ 65,000.00	\$ 9,000.00	\$ 10,000.00
PS - ES - WAGES AND BENEFITS	\$ 51,280.00	\$ 38,378.64	\$ 45,080.00
PS - ES - PROF/CONTRACT SERVICES	\$ 43,485.00	\$ 21,918.63	\$ 31,263.00
PS - ES - UTILITIES	\$ 4,864.00	\$ 15,248.18	\$ 12,705.00
PS - ES - MAINT. MAT. AND SUPPLIES	\$ 64,805.00	\$ 37,892.41	\$ 43,260.00
PS - ES - CAPITAL EXPENDITURES	\$ 35,000.00	\$ 117,235.46	\$ 148,500.00
TRANSPORTATION SERVICES	\$ 1,954,983.38	\$ 1,369,684.31	\$ 1,948,305.16
TS - MAINT - WAGES AND BENEFITS	\$ 370,816.37	\$ 372,952.49	\$ 343,208.28
TS - MAINT - PROF/CONTRACT SERVICES	\$ 236,947.94	\$ 202,093.70	\$ 211,858.88
TS - MAINT. - UTILITIES	\$ 68,619.00	\$ 65,359.53	\$ 74,628.00
TS - MAINT - MATERIALS AND SUPPLIES	\$ 725,600.07	\$ 571,685.94	\$ 793,720.00
TS - MAINT - CAPITAL EXPENDITURES	\$ 198,000.00	\$ 82,250.50	\$ 225,939.00
TS - CONST - CAPITAL EXPENDITURES	\$ 355,000.00	\$ 75,342.15	\$ 298,951.00

Resort Village of Candle Lake

EH&W - ENVIRONMENTAL HEALTH SERVICES	\$ 435,150.27	\$ 104,812.25	\$ 171,824.74
EH&W - WAGES & BENEFITS	\$ 46,790.40	\$ 75,986.92	\$ 91,881.43
EH&W - PROF CONTRACT	\$ 1,221.76	\$ 1,009.76	\$ 1,009.76
EH&W - MATERIALS & SUPPLIES	\$ 31,564.57	\$ 12,078.75	\$ 43,570.00
EH&W - UTILITIES	\$ 2,073.55	\$ 1,749.91	\$ 2,073.55
EH&W - CAPITAL	\$ 353,500.00	\$ 13,986.91	\$ 33,290.00
PUBLIC HEALTH AND WELFARE SERVICES	\$ 27,390.26	\$ 18,185.81	\$ 47,659.31
H&W - WAGES & BENEFITS	\$ 12,025.63	\$ 3,000.00	\$ 14,483.10
H&W - PROF/CONTRACT SERVICES	\$ 6,500.00	\$ -	\$ 9,000.00
H&W - UTILITIES	\$ 8,614.63	\$ 7,376.66	\$ 8,614.63
H&W - MAINT MATERIAL AND SUPPLIES	\$ 250.00	\$ 121.30	\$ 250.00
H&W - CAPITAL	\$ -	\$ 7,687.85	\$ 15,311.58
PLANNING AND DEVELOPMENT SERVICES	\$ 221,103.64	\$ 39,164.50	\$ 55,201.85
P&D - WAGES & BENEFITS	\$ 95,338.64	\$ 35,852.00	\$ 52,619.92
P&D - PROF/CONTRACT SERVICES	\$ 25,765.00	\$ 3,312.50	\$ 2,581.93
P&D - CAPITAL EXPENDITURES	\$ 100,000.00	\$ -	\$ -
PARKS & RECREATION	\$ 390,428.12	\$ 146,087.18	\$ 420,530.50
P&R - WAGES & BENEFITS	\$ 108,845.42	\$ 50,852.50	\$ 77,123.55
P&R - PROF/CONTRACT SERVICES	\$ 25,884.94	\$ 20,193.01	\$ 19,187.30
RC - UTILITIES	\$ 12,034.95	\$ 10,043.49	\$ 9,500.83
P&R - HALL - MAINT MATERIAL/ SUPPLY	\$ 41,875.00	\$ 16,676.40	\$ 10,400.00
P&R - HALL - CAPITAL EXPENDITURES	\$ 152,000.00	\$ 10,056.76	\$ 250,000.00
P&R - COMMITTEE OPERATIONS	\$ 49,787.82	\$ 38,265.02	\$ 54,318.82
UTILITIES	\$ 94,094.92	\$ 53,690.75	\$ 56,353.35
UT - WATER-PROF/CONTRACTOR SERVICES	\$ 18,396.00	\$ 11,351.83	\$ 3,597.00
UT - WATER MAIN MAT & SUPPLIES	\$ 1,200.00	\$ 4,618.24	\$ 1,200.00
Wages & Benefits	\$ 43,013.55	\$ 20,073.99	\$ 21,535.27
UT - SEWER - PROF/CONTRACT SERVICES	\$ 10,385.38	\$ 16,528.19	\$ 25,421.08
UT - SEWER - MAINT. MAT. AND SUPPLIES	\$ 2,600.00	\$ 1,118.50	\$ 4,600.00
UT - SEWER - CAPITAL EXPENDITURES	\$ 18,500.00	\$ -	\$ -
FISCAL SERVICES	\$ 382,796.00	\$ 212,873.22	\$ 537,796.64
TRANSFERS OUT TO RESERVES	\$ 170,000.00	\$ -	\$ 325,000.64
LONG TERM DEBT REPAYED	\$ 212,796.00	\$ 212,873.22	\$ 212,796.00

CAPITAL SUMMARY						
SERVICE AREA	Expense	Revenue				
		Reserve	Operating	Debt	Grant	Total
GENERAL GOVERNMENT SERVICES	\$28,250.00	\$ -	\$ 28,250.00	\$ -	\$ -	\$ 28,250.00
PROTECTIVE SERVICES	\$100,000.00	\$ 70,000.00	\$ 5,000.00	\$ -	\$ 25,000.00	\$ 100,000.00
TRANSPORTATION SERVICES	\$553,000.00	\$ 6,800.00	\$ 381,200.00	\$ -	\$ 255,000.00	\$ 643,000.00
ENVIRONMENTAL HEALTH AND WELFARE SERVICES	\$453,500.00	\$ 220,000.00	\$ 67,500.00	\$ -	\$ 66,000.00	\$ 353,500.00
PLANNING AND DEVELOPMENT	\$100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
PARKS AND RECREATION	\$122,000.00	\$ 106,000.00	\$ 77,000.00	\$ -	\$ 201,000.00	\$ 384,000.00
UTILITIES	\$18,500.00	\$ -	\$ 17,197.00	\$ -	\$ 1,303.00	\$ 18,500.00
TOTAL	\$1,375,250.00	\$402,800.00	\$676,147.00	\$-00	\$548,303.00	\$1,627,250.00

2022 Budget

Resort Village of Candle Lake

CONSOLIDATED CAPITAL	
GENERAL GOVERNMENT SERVICES	
2022	
Capital Project Name	Expense
Website Design.	\$ 14,000.00
Sustainability Plan (Wallace) 2022	\$ 14,250.00
PROTECTIVE SERVICES	
2022	
Capital Project Name	Expense
New Snowmobile trailer for existing First Responders snowmobile and sleigh.	\$ 10,000.00
Fire Department Housing Study	\$ 25,000.00
New Patrol Vehicle	\$ 65,000.00
TRANSPORTATION SERVICES	
2022	
Capital Project Name	Expense
Fencing perimeter of Main St	\$ 5,000.00
Glendale second access study.	\$ 15,000.00
ICIP West Side Air Park area drainage and flood mitigation project.	\$ 225,000.00
4 in 1 attachment for loader	\$ 33,000.00
Truck replacement.	\$ 60,000.00
Road Dirt Work	\$ 100,000.00
Gravel Crushing	\$ 100,000.00

2022 Budget

Resort Village of Candle Lake

205 Lakeview Drive resurfacing study.	\$ 15,000.00
ENVIRONMENTAL HEALTH AND WELFARE SERVICES	
2022	
Capital Project Name	Expense
Landfill Piezometer installation.	\$ 3,500.00
Landfill Decommissioning	\$ 100,000.00
Garbage Truck	\$ 250,000.00
PLANNING AND DEVELOPMENT	
2022	
Capital Project Name	Expense
Market Square	\$ 100,000.00
PARKS AND RECREATION	
2022	
Capital Project Name	Expense
Wheel Chair Access	\$ 2,000.00
Bear Skin Drive Trail - 2	\$ 70,000.00
Greenspace, Parks & Trails Master Plan development.	\$ 50,000.00
UTILITIES	
2022	
Capital Project Name	Expense
East Lagoon Study	\$ 15,000.00
Piezometer Installation	\$ 3,500.00