



**DISTRICT OF KATEPWA**  
**Master Budget**  
**2026 Budget**

2026 Budget

Operating Budget	311,849
Capital Budget	<b>235,848</b>
SUBTOTAL	76,001
Reserve Surplus/Deficit	<b>76,000</b>
TOTAL SURPLUS/DEFICIT	1

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Mayor

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CAO



# DISTRICT OF KATEPWA

## 2026 Operating Budget

Description	2025 Budget	2026 Budget
<b>GENERAL GOVERNMENT</b>	952,999	1,054,871
<b>PROTECTIVE SERVICES</b>	56,605	60,265
<b>TRANSPORTATION</b>	436,961	444,144
<b>ENVIRONMENTAL, HEALTH, &amp; WELFARE</b>	70,489	108,583
<b>PLANNING AND DEVELOPMENT</b>	7,100	23,860
<b>RECREATION AND CULTURE</b>	86,625	106,210
<b>UTILITIES</b>	9,310	40
<b>AMORTIZATION</b>	138,450	227,275
 <b>TOTALS</b>	180,279	84,574
 <b>TOTALS LESS AMORTIZATION</b>	318,729	311,849



# DISTRICT OF KATEPWA

## General Government

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>GG REVENUE</b>			
<b>TAXES</b>			
	General Levy	1,143,607	1,197,968
	Adjustments & Abatements	1,000	500
	Discount on Current	150,000	160,339
	Trailer License Fees	36,450	66,000
	Penalty on Arrears	4,500	3,500
	Other Revenues	0	0
<b>TOTAL TAX REVENUE</b>		<b>1,033,557</b>	<b>1,106,629</b>
<b>FEES &amp; CHARGES</b>			
	Tax Enforcement	5,500	7,000
	Advertising - Tourism	250	300
	Encroachment Lease	0	100
	Katepwa Centre	2,600	3,200
	Boat Docks/Storage		1,000
	Golf License Plates & Renewal	2,000	4,000
	Tax Certificates	500	500
	General Admin Services	100	100
	ISC Fees	0	0
	AR Interest	0	250



# DISTRICT OF KATEPWA

## General Government

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TOTAL FEES &amp; CHARGES REVENUE</b>		10,950	16,450
<b>GRANTS</b>			
Revenue Sharing	150,980	160,913	
Canada Heritage	0	0	
Summer Students	0	0	
Canada Comm. Build. Fund	34,280	34,280	
CIF	0	0	
<b>TOTAL GRANTS REVENUE</b>		185,260	195,193
<b>GRANTS-IN-LIEU</b>			
GIL Provincial - SaskTel	760	0	
SaskPower	56,000	56,000	
<b>TOTAL GRANTS-IN-LIEU REVENUE</b>		56,760	56,000
<b>OTHER</b>			
Sales of Supplies/Merch	0	0	
Interest	45,000	63,000	
Mitschke Book Purchases	0	0	
GG - Reserve Transfer			0



# DISTRICT OF KATEPWA

## General Government

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TOTAL OTHER REVENUE</b>		45,000	63,000
<b>GG EXPENSES</b>			
<b>SALARIES &amp; BENEFITS &amp; TRAINING</b>			
	Council Remuneration	20,400	20,000
	Administrative Salaries	165,718	186,265
	Administrative MERC	34,260	40,200
	WCB	4,900	7,900
	Council - Travel/Meals/Hotels	3,000	2,500
	Council/Staff - Conventions	4,600	2,000
	Admin - Training/Travel/Meals	5,000	6,000
<b>TOTAL SALARIES &amp; BENEFITS EXPENSES</b>		237,878	264,865
<b>CONTRACTED SERVICES</b>			
	Legal	7,000	2,500
	Audit	11,500	11,500
	Assessment	25,535	24,800
	Appeals Board	2,000	500
	Advertising	3,600	2,000
	Office Caretaking	3,900	3,900



# DISTRICT OF KATEPWA

## General Government

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Insurance	13,535	13,786
	Memberships & Subscriptions	4,000	3,500
	Computer Software & Equipment	16,000	21,600
	Tax Enforcement	5,000	6,000
	Elections	1,700	0
	ISC	0	500
<b>TOTAL CONTRACTED SERVICES EXPENSES</b>		<b>93,770</b>	<b>90,586</b>
<b>UTILITIES</b>			
	Power	1,700	2,000
	Energy	900	900
	Water/Sewer	2,000	2,500
	Telephone/Internet	4,680	5,400
<b>TOTAL UTILITIES EXPENSES</b>		<b>9,280</b>	<b>10,800</b>
<b>MATERIALS &amp; SUPPLIES</b>			
	Postage	1,000	750
	Supplies & Stationary	4,500	2,500
	Meals & Events	2,700	3,000
	Office Repairs & Maintenance	8,000	3,000
	Office Computers & Equipment	3,000	3,000



# DISTRICT OF KATEPWA

## General Government

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TOTAL MATERIALS &amp; SUPPLIES EXPENSES</b>		19,200	12,250
<b>DONATIONS &amp; OTHER</b>			
Bank Charges	1,500	2,000	
Sundry	0	1,000	
Donations	900	900	
Line of Credit Interest	1,000	0	
<b>TOTAL DONATIONS &amp; OTHER EXPENSES</b>		3,400	3,900
<b>Transfers</b>			
GG - Transfer to Reserves	15,000	0	
<b>Total Transfers</b>		15,000	0
<b>TOTAL REVENUES</b>		1,331,527	1,437,272
<b>TOTAL EXPENSES</b>		378,528	382,401
<b>TOTAL SURPLUS/(DEFICIT)</b>		952,999	1,054,871



# DISTRICT OF KATEPWA

## Protective Services

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>PS REVENUES</b>			
<b>REVENUES</b>			
	Fire Fines	0	0
	PS - Reserve Transfer	0	0
<b>TOTAL FIRE REVENUE</b>		<b>0</b>	<b>0</b>
<b>PS EXPENSES</b>			
<b>CONTRACTED SERVICES</b>			
	Justice Requisition	32,000	34,000
	Bylaw Enforcement Officer	1,000	1,000
	EMS Contract	1,080	1,080
	Balcarres Contract	17,575	18,285
	Fire Calls	0	0
	EMO	250	300
	Training	700	1,000
	Insurance	0	0
	AED Equipment	1,500	2,500
	Equipment Repairs	500	500
<b>TOTAL CONTRACTED SERVICES EXPENSES</b>		<b>54,605</b>	<b>58,665</b>



# DISTRICT OF KATEPWA

## Protective Services

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>UTILITIES</b>			
	Power	600	600
	Energy	900	1,000
<b>TOTAL UTILITIES EXPENSES</b>		1,500	1,600
<b>OTHER</b>			
	Donations - STARS	500	0
<b>TOTAL OTHER EXPENSES</b>		500	0
<b>Transfers</b>			
	PS - Transfers to Reserves	0	0
<b>Total Transfers</b>		0	0
<b>TOTAL REVENUES</b>		0	0
<b>TOTAL EXPENSES</b>		56,605	60,265
<b>TOTAL SURPLUS/(DEFICIT)</b>		(56,605)	(60,265)



# DISTRICT OF KATEPWA

## Transportation

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TS REVENUE</b>			
<b>FEES &amp; GRANTS &amp; RESERVES</b>			
	Grass Cutting	200	200
	Snow Removal	500	500
	Sale of Equipment	0	0
	Conditional - Provincial - PSE	0	0
	Scrap Metal	400	500
	TS - Reserve Transfer	21,199	0
<b>TOTAL FEES &amp; GRANTS REVENUE</b>		<b>22,299</b>	<b>1,200</b>
<b>TS EXPENSES</b>			
<b>SALARIES &amp; BENEFITS</b>			
	Maintenance Salaries	187,765	230,000
	Maintenance Benefits	36,175	40,324
	Maintenance - Meals	0	500
<b>TOTAL SALARIES &amp; BENEFITS EXPENSES</b>		<b>223,940</b>	<b>270,824</b>
<b>CONTRACTED SERVICES</b>			
	Road/Drainage	12,500	12,500
	Land Surveys	1,500	1,500
	Road Maintenance Agreement	4,000	4,000



# DISTRICT OF KATEPWA

## Transportation

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Training, Travel, & Meals	3,000	5,000
	Insurance	10,000	9,000
	Install Street Lights	5,000	5,000
<b>TOTAL CONTRACTED SERVICES EXPENSES</b>		<b>36,000</b>	<b>37,000</b>
<b>UTILITIES</b>			
	Energy	2,500	2,500
	Power	1,400	1,400
	Telephone	1,920	1,920
	Street Lights	35,000	35,000
<b>TOTAL UTILITIES EXPENSES</b>		<b>40,820</b>	<b>40,820</b>
<b>MATERIALS &amp; SUPPLIES</b>			
	Oil/Cold Mix	2,000	2,000
	Decorative Lighting	11,500	11,500
	Shop Supplies	4,000	4,000
	Michelle Place - Supplies	2,000	1,500
	Small Tools	2,500	2,500
	Vehicle/Equip Rental	2,000	4,000
	Building Repairs	1,500	1,500
	Toolcat	5,000	5,000
	Trailers	1,000	1,000



# DISTRICT OF KATEPWA

## Transportation

### Revenue and Expenses

Description	2025 Budget	2026 Budget
2019 JD Mower	2,000	2,000
Chev 1 Tonn	1,500	1,500
Sprayer	500	500
Jacob 2020	1,500	2,000
Sweeper	1,500	900
Grader	4,000	0
Bucket Sander	1,500	800
540 JD Tractor	1,000	2,000
Toolcat Attachemnts	2,000	2,000
2012 F150	1,500	1,500
Kubota ZD1211	0	2,000
Gas	13,500	12,000
Diesel	12,000	12,000
Oil & Filters	3,000	3,000
Gravel	15,000	7,000
Salt & Sand	2,000	2,000
Culverts/Drainage	4,000	2,000
Asphalt/Surfacing Material	9,000	5,000
Dust Control	1,500	1,000
Maintenance Workwear	2,000	2,000
<b>TOTAL MATERIALS &amp; SUPPLIES EXPENSES</b>	<b>110,500</b>	<b>94,200</b>

#### ROAD, STREET SIGNS & OTHER



# DISTRICT OF KATEPWA

## Transportation

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Road, Street, Pedestrian Signs	2,000	2,000
	Other - Freight	1,000	500
	Capital	0	
<b>TOTAL ROAD &amp; STREET SIGNS EXPENSES</b>			<b>3,000</b>
<b>Transfers</b>			
	TS - Transfers to Reserves	45,000	
<b>Total Transfers</b>			<b>45,000</b>
<b>TOTAL REVENUES</b>			<b>22,299</b>
<b>TOTAL EXPENSES</b>			<b>459,260</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>			<b>(436,961)</b>
			<b>(444,144)</b>



# DISTRICT OF KATEPWA

## Enviro, Health & Welfare

### Revenue and Expenses

Description	2025 Budget	2026 Budget
<b>EH&amp;W REVENUES</b>		
<b>REVENUES</b>		
Waste Collection (Condo & RM of IH)	2,400	3,800
Garbage Tags	0	0
EH&W - Reserve Transfer	25,000	
<b>TOTAL REVENUE</b>	<b>27,400</b>	<b>3,800</b>
<b>EH&amp;W EXPENSES</b>		
<b>CONTRACTED SERVICES</b>		
Pest Control	1,500	1,500
Weed Control	700	2,200
Engineering Services	25,000	0
NVWM Levy	53,330	90,744
Other	0	2,000
Repairs - Garbage Truck	1,500	1,500
Landfill - GWM	13,000	13,000
<b>TOTAL CONTRACTED SERVICES EXPENSES</b>	<b>95,030</b>	<b>110,944</b>
<b>OTHER</b>		



## DISTRICT OF KATEPWA

### Enviro, Health & Welfare

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Debenture Interest	2,859	1,439
	Debenture Repayment	0	
<b>TOTAL OTHER EXPENSES</b>		<b>2,859</b>	<b>1,439</b>
<b>Transfers</b>			
	EH&W - Transfers to Reserves	0	0
<b>Total Transfers</b>		<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>27,400</b>	<b>3,800</b>
<b>TOTAL EXPENSES</b>		<b>97,889</b>	<b>112,383</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>(70,489)</b>	<b>(108,583)</b>



# DISTRICT OF KATEPWA

## Planning and Development

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>PD REVENUES</b>			
<b>REVENUES</b>			
	Building Permits Fees	35,000	15,000
	Conditional - Local - Co-op	0	0
	Development Charges	0	0
	Conditional - Federal - GMF	70,000	83,440
	Donations	0	0
	PD - Reserve Transfer	10,000	0
<b>TOTAL REVENUE</b>		<b>115,000</b>	<b>98,440</b>
<b>PD EXPENSES</b>			
<b>EXPENSES</b>			
	Building Inspector Fee	24,000	19,000
	Consultation	25,000	7,800
	Env. Improvements	0	
	Trees	48,400	95,000
	Railway Ties/Tires	500	500
<b>TOTAL EXPENSES</b>		<b>97,900</b>	<b>122,300</b>



# DISTRICT OF KATEPWA

## Planning and Development

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>Transfers</b>			
PD - Transfers to Reserves	10,000	0	
<b>Total Transfers</b>	<b>10,000</b>	<b>0</b>	
<b>TOTAL REVENUES</b>	<b>115,000</b>	<b>98,440</b>	
<b>TOTAL EXPENSES</b>	<b>107,900</b>	<b>122,300</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>7,100</b>	<b>(23,860)</b>	



## DISTRICT OF KATEPWA Recreation & Culture Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>RC REVENUE</b>			
<b>REVENUES</b>			
	Advertising/Extras - Directory	500	400
	Rentals - Green Spaces	500	500
	Federal - ICIP	0	0
	Sask Lotteries	5,900	590
	Donations - Canada Day	2,500	3,000
	Donations - Kids Club	0	0
	Donations - Breese Park	0	0
	Donations - Trans Canada	0	0
	R&C - Reserve Transfer	14,515	
<b>TOTAL REVENUE</b>		<b>23,915</b>	<b>4,490</b>
<b>RC EXPENSES</b>			
<b>SALARIES &amp; BENEFITS</b>			
	Rec Salaries	11,170	11,300
	Rec Benefits	670	900
<b>TOTAL SALARIES &amp; BENEFITS EXPENSES</b>		<b>11,840</b>	<b>12,200</b>
<b>CONTRACTED SERVICES</b>			



## DISTRICT OF KATEPWA

### Recreation & Culture

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Directory	10,500	0
	Library Maintenance	400	400
	Library Levy	8,000	8,500
<b>TOTAL CONTRACTED SERVICES EXPENSES</b>		<b>18,900</b>	<b>8,900</b>
<b>UTILITIES</b>			
	Library Power	1,000	1,500
	Lions Park Power	1,000	1,000
	Library Energy	1,500	900
	Breese Park Power	1,800	2,200
	Breese Park Energy	1,200	1,200
	Breese/Splash Park Pumpouts		1,800
<b>TOTAL UTILITIES EXPENSES</b>		<b>6,500</b>	<b>8,600</b>
<b>MATERIALS &amp; SUPPLIES</b>			
	Supplies - Katepwa Centre	2,000	2,000
	Social Activities	3,000	4,500
	Donations/Volunteers	1,000	1,000
	Summer Activities	2,000	2,000
	Breese Park	8,000	9,000
	Lions Park	1,500	1,500



## DISTRICT OF KATEPWA

### Recreation & Culture

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
	Glenwood Park	0	1,000
	Sandy Beach	2,500	17,500
	Trans Canada Trail	5,000	3,000
	Library Book Purchase	2,500	2,500
	Flowers	2,000	2,000
	Golf License Plates	300	2,000
	Small Tools & Equipment	2,000	2,000
	Canada Day	15,500	15,000
	Fireworks	16,000	16,000
<b>TOTAL MATERIALS &amp; SUPPLIES EXPENSES</b>		<b>63,300</b>	<b>81,000</b>
<b>OTHER</b>			
	Capital - Breese Park	0	0
	Capital - Trans Canada Trail	0	0
<b>TOTAL DONATIONS &amp; OTHER EXPENSES</b>		<b>0</b>	<b>0</b>
<b>Transfers</b>			
	R&C - Transfers to Reserves	10,000	0
<b>Total Transfers</b>		<b>10,000</b>	<b>0</b>



## DISTRICT OF KATEPWA

### Recreation & Culture

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TOTAL REVENUES</b>		23,915	4,490
<b>TOTAL EXPENSES</b>		110,540	110,700
<b>TOTAL SURPLUS/(DEFICIT)</b>		(86,625)	(106,210)



# DISTRICT OF KATEPWA

## Utilities

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>W&amp;S REVENUE</b>			
<b>REVENUES</b>			
410-300-110	RM and RV Lagoon Fees	3,900	4,840
440-250-100	RM 187 Sewer Levy	11,220	0
490-100-170	Utility - Reserve Transfer	0	0
<b>TOTAL REVENUE</b>		<b>15,120</b>	<b>4,840</b>
<b>W&amp;S EXPENSES</b>			
<b>WATER</b>			
580-290-100	Labatory Testing	300	300
580-440-100	Chemicals	200	
580-440-110	Small Tools & Equipment	1,000	
<b>TOTAL WATER EXPENSES</b>		<b>1,500</b>	<b>300</b>
<b>SEWER</b>			
585-200-110	Inspections	310	500
585-285-130	Lagoon - Repairs	3,000	3,000
585-430-130	Lagoon	1,000	1,000



# DISTRICT OF KATEPWA

## Utilities

### Revenue and Expenses

	Description	2025 Budget	2026 Budget
<b>TOTAL SEWER EXPENSES</b>		4,310	4,500
<b>Transfers</b>			
590-110-170	Utility - Transfers to Reserves	0	0
<b>Total Transfers</b>		0	0
<b>TOTAL REVENUES</b>		15,120	4,840
<b>TOTAL EXPENSES</b>		5,810	4,800
<b>TOTAL SURPLUS/DEFICIT</b>		9,310	40



**DISTRICT OF KATEPWA**  
**Amortization**  
**Revenue and Expenses**

GL #	Description	2025 Budget	2026 Budget
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**AMORTIZATION REVENUES**

**AMORTIZATION EXPENSES**

<b>EXPENSES</b>			
GG - Amort	6,950	7,350	
PS - Amort	1,900	1,805	
TS- Amort	59,000	108,810	
EH&W - Amort	66,500	65,680	
R&C - Amort	4,100	43,630	
<b>TOTAL EXPENSES</b>	<b>138,450</b>	<b>227,275</b>	
<b>TOTAL REVENUES</b>			
<b>TOTAL EXPENSES</b>	<b>138,450</b>	<b>227,275</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(138,450)</b>	<b>(227,275)</b>	



# DISTRICT OF KATEPWA

## Capital & Reserves

## Revenue and Expenses

Description	2026 Budget	Less Transfers, Grants, Trade-ins
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## CAPITAL EXPENDITURES 2026

### Environmental, Health, & Welfare

Debenture Repayment	102,800
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### Transportation

Repair work	11,700
District Office	10,300

### Parks and Recreation

Splash Park Equipment	13,500
Trans Canada Trail	157,352
	(59,803)

<b>TOTAL CAPITAL EXPENSES</b>	<b>295,651</b>	<b>(59,803)</b>
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### Reserve Transfers

#### To Reserves

310-100-100	Roads	16,000
310-100-150	Fire Protection	



# DISTRICT OF KATEPWA

## Capital & Reserves

### Revenue and Expenses

	Description	2026 Budget	Less Transfers, Grants, Trade-ins
310-100-200	Lagoon		
310-100-250	Machinery & Equipment	25,000	
310-100-400	Office	15,000	
310-100-900	Consulting	10,000	
310-110-100	Recreation	10,000	
<b>TOTAL RESERVE EXPENSES</b>		<b>76,000</b>	
<b>TOTAL EXPENSES</b>		<b>295,651</b>	
<b>TOTAL TRANSFERS</b>		<b>(59,803)</b>	
<b>TOTAL CAPITAL EXPENSE</b>		<b>235,848</b>	
<b>TOTAL RESERVE EXPENSES</b>		<b>76,000</b>	
<b>TOTAL BUDGET</b>		<b>311,848</b>	



## Loan Balances

# DISTRICT OF KATEPWA Loan Balance

## LOAN STATEMENTS FOR 2025

Loan:	Balance at Dec 31, 2025	Interest Rate	Interest Payment	Principal	Payment Schedules	Expires
Garbage Truck	\$102,799.73	1.40%	\$1,439.20	\$101,360.53	annually	2026
Payment Total:						\$102,799.73

## LOAN STATEMENTS FOR 2024

Loan:	Balance at Dec 31, 2024	Interest Rate	Interest Payment	Principal	Payment Schedules	Expires
Garbage Truck	\$204,206.93	1.40%	\$4,258.25	\$99,980.67	annually	2026
Payment Total:						\$104,238.92