



DISTRICT OF KATEPWA Master Budget 2026 Budget

2026 Budget

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

Mayor

CAO



DISTRICT OF KATEPWA 2026 Operating Budget

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



DISTRICT OF KATEPWA

General Government

Revenue and Expenses

Description		2025 Budget	2026 Budget
GG REVENUE			
TAXES			
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
TOTAL TAX REVENUE		1,033,557	1,106,629
FEES & CHARGES			
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
TOTAL FEES & CHARGES REVENUE		10,950	16,450
GRANTS			
	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
TOTAL GRANTS REVENUE		185,260	195,193
GRANTS-IN-LIEU			
	GIL Provincial - SaskTel	760	0
	SaskPower	56,000	56,000
TOTAL GRANTS-IN-LIEU REVENUE		56,760	56,000
OTHER			
	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
TOTAL OTHER REVENUE	45,000	63,000

GG EXPENSES

SALARIES & BENEFITS & TRAINING

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

TOTAL SALARIES & BENEFITS EXPENSES	237,878	264,865
---	----------------	----------------

CONTRACTED SERVICES

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
TOTAL CONTRACTED SERVICES EXPENSES	93,770	90,586
UTILITIES		
Power	1,700	2,000
Energy	900	900
Water/Sewer	2,000	2,500
Telephone/Internet	4,680	5,400
TOTAL UTILITIES EXPENSES	9,280	10,800
MATERIALS & SUPPLIES		
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
TOTAL MATERIALS & SUPPLIES EXPENSES	19,200	12,250
DONATIONS & OTHER		
Bank Charges	1,500	2,000
Sundry	0	1,000
Donations	900	900
Line of Credit Interest	1,000	0
TOTAL DONATIONS & OTHER EXPENSES	3,400	3,900
Transfers		
GG - Transfer to Reserves	15,000	0
Total Transfers	15,000	0
TOTAL REVENUES	1,331,527	1,437,272
TOTAL EXPENSES	378,528	382,401
TOTAL SURPLUS/(DEFICIT)	952,999	1,054,871



DISTRICT OF KATEPWA

Protective Services

Revenue and Expenses

	Description	2025 Budget	2026 Budget
PS REVENUES			
REVENUES			
	Fire Fines	0	0
	PS - Reserve Transfer		0
TOTAL FIRE REVENUE		0	0
PS EXPENSES			
CONTRACTED SERVICES			
	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
TOTAL CONTRACTED SERVICES EXPENSES		54,605	58,665



DISTRICT OF KATEPWA

Protective Services

Revenue and Expenses

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



DISTRICT OF KATEPWA

Transportation

Revenue and Expenses

	Description	2025 Budget	2026 Budget
TS REVENUE			
FEES & GRANTS & RESERVES			
	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
TOTAL FEES & GRANTS REVENUE		22,299	1,200
TS EXPENSES			
SALARIES & BENEFITS			
	Maintenance Salaries	187,765	230,000
	Maintenance Benefits	36,175	40,324
	Maintenance - Meals	0	500
TOTAL SALARIES & BENEFITS EXPENSES		223,940	270,824
CONTRACTED SERVICES			
	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
TOTAL CONTRACTED SERVICES EXPENSES	36,000	37,000
UTILITIES		
Energy	2,500	2,500
Power	1,400	1,400
Telephone	1,920	1,920
Street Lights	35,000	35,000
TOTAL UTILITIES EXPENSES	40,820	40,820
MATERIALS & SUPPLIES		
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
TOTAL MATERIALS & SUPPLIES EXPENSES	110,500	94,200

ROAD, STREET SIGNS & OTHER

____ Mayor
____ CAO



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	
TOTAL ROAD & STREET SIGNS EXPENSES	3,000	2,500
Transfers		
TS - Transfers to Reserves	45,000	
Total Transfers	45,000	0
TOTAL REVENUES	22,299	1,200
TOTAL EXPENSES	459,260	445,344
TOTAL SURPLUS/(DEFICIT)	(436,961)	(444,144)



DISTRICT OF KATEPWA

Enviro, Health & Welfare

Revenue and Expenses

	Description	2025 Budget	2026 Budget
EH&W REVENUES			
REVENUES			
	Waste Collection (Condo & RM of IH)	2,400	3,800
	Garbage Tags	0	0
	EH&W - Reserve Transfer	25,000	
TOTAL REVENUE		27,400	3,800
EH&W EXPENSES			
CONTRACTED SERVICES			
	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
TOTAL CONTRACTED SERVICES EXPENSES		95,030	110,944

OTHER



DISTRICT OF KATEPWA

Enviro, Health & Welfare

Revenue and Expenses

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



DISTRICT OF KATEPWA

Planning and Development

Revenue and Expenses

	Description	2025 Budget	2026 Budget
PD REVENUES			
REVENUES			
	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
TOTAL REVENUE		115,000	98,440
PD EXPENSES			
EXPENSES			
	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
TOTAL EXPENSES		97,900	122,300



DISTRICT OF KATEPWA

Planning and Development

Revenue and Expenses

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



DISTRICT OF KATEPWA

Recreation & Culture

Revenue and Expenses

	Description	2025 Budget	2026 Budget
RC REVENUE			
REVENUES			
	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	
TOTAL REVENUE		23,915	4,490
RC EXPENSES			
SALARIES & BENEFITS			
	Rec Salaries	11,170	11,300
	Rec Benefits	670	900
TOTAL SALARIES & BENEFITS EXPENSES		11,840	12,200
CONTRACTED SERVICES			



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
TOTAL CONTRACTED SERVICES EXPENSES		18,900	8,900
UTILITIES			
	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
TOTAL UTILITIES EXPENSES		6,500	8,600
MATERIALS & SUPPLIES			
	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
TOTAL MATERIALS & SUPPLIES EXPENSES		63,300	81,000
OTHER			
	Capital - Breese Park	0	
	Capital - Trans Canada Trail	0	
TOTAL DONATIONS & OTHER EXPENSES		0	0
Transfers			
	R&C - Transfers to Reserves	10,000	0
Total Transfers		10,000	0



DISTRICT OF KATEPWA

Recreation & Culture

Revenue and Expenses

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



DISTRICT OF KATEPWA

Utilities

Revenue and Expenses

	Description	2025 Budget	2026 Budget
--	-------------	-------------	-------------

W&S REVENUE

REVENUES

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

TOTAL REVENUE		15,120	4,840
----------------------	--	---------------	--------------

W&S EXPENSES

WATER

580-290-100	Labatory Testing	300	300
580-440-100	Chemicals	200	
580-440-110	Small Tools & Equipment	1,000	

TOTAL WATER EXPENSES		1,500	300
-----------------------------	--	--------------	------------

SEWER

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



DISTRICT OF KATEPWA

Amortization

Revenue and Expenses

GL #	Description	2025 Budget	2026 Budget
AMORTIZATION REVENUES			
AMORTIZATION EXPENSES			
EXPENSES			
	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
TOTAL EXPENSES		138,450	227,275
TOTAL REVENUES			
TOTAL EXPENSES		138,450	227,275
TOTAL SURPLUS/(DEFICIT)		(138,450)	(227,275)



DISTRICT OF KATEPWA

Capital & Reserves

Revenue and Expenses

Description	2026 Budget	Less Transfers, Grants, Trade-ins
-------------	----------------	--------------------------------------

CAPITAL EXPENDITURES 2026

Environmental, Health, & Welfare

Debenture Repayment	102,800	
---------------------	---------	--

Transportation

Repair work	11,700	
-------------	--------	--

District Office	10,300	
-----------------	--------	--

Parks and Recreation

Splash Park Equipment	13,500	
-----------------------	--------	--

Trans Canada Trail	157,352	(59,803)
--------------------	---------	----------

TOTAL CAPITAL EXPENSES	295,651	(59,803)
-------------------------------	----------------	-----------------

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	
TOTAL RESERVE EXPENSES		76,000	
TOTAL EXPENSES		295,651	
TOTAL TRANSFERS		(59,803)	
TOTAL CAPITAL EXPENSE		235,848	
TOTAL RESERVE EXPENSES		76,000	
TOTAL BUDGET		311,848	



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		