

Resort Village of Tobin Lake

Operating Budget for 2026

Cash Budget

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)

General Municipal Tax Levy
 Special Tax - FP
 Abatements and Adjustments
 Discount on Current Years Taxes
Net Levy for Municipal Purposes
 Trailer License Fees
 Penalty on Tax Arrears
Total Taxes

2025 Budget	2025 Actual	2026 Budget
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Actuals -not audited

FINAL

422,200	419,634	429,274
-	37	-
(1,000)	-	(500)
(9,100)	(8,987)	-
412,100	410,683	428,774
48,000	49,641	50,000
3,000	1,072	300
463,100	461,396	479,074

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing
 Local Grant
 Other
Total Unconditional Grants

40,490	43,000	43,000
-	-	-
40,490	43,000	43,000

GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal & Provincial
 Provincial - TransGas
 Other
Total Grants in Lieu of Taxes

-	-	-
20,000	19,317	20,000
20,000	19,317	20,000

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE

523,590	523,713	542,074
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OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES AND CHARGES (Schedule 02)

General Government

Tax Enforcement Fees
 General Office Services
 Licenses & Permits

Functional Area

General Government	4,000	2,245	1,000
General Government	1,150	493	260
General Government	90	5,320	5,300

Protection Services

Fire Fees

Protection Services

-	1,153	-

Transportation

Custom Work
 Sale of Supplies

Transportation

300	825	450
-	30	-

Environmental & Public Health Services

Waste and Disposal Fees

Env & PH Services

-	-	-
-	-	-

Recreation and Cultural

Facility Passes
 Licenses and Fees
 Rentals

RC & HW

43,000	31,780	31,200
75	85	-
3,000	3,075	2,500

Utility Services

Water Revenue
 Lagoon Infrastructure Charge
 Wastewater Revenue
 Other - Land Rental

Utilities

121,000	123,544	123,800
36,000	35,550	35,850
32,600	27,789	33,000
4,500	4,500	4,500

2026 Budget

2026

Resort Village of Tobin Lake

Operating Budget for 2026

	2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>			
Utilities			
Total Fees and Charges	245,715	236,388	237,860

MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Public Reserves
 Development Charges & Permits
 Building Permits
 Appeals
 Total Maintenance and Development Charges

Planning & Devel	-	-	-
Planning & Devel	500	575	500
Planning & Devel	5,000	3,681	4,000
Planning & Devel	-	-	-

	5,500	4,256	4,500

CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds

Transportation	-	50	-
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Land Sales - Gain

General Government	-	-	-
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INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest
 Dividends
 Other Revenue
 Total Investment Income and Commissions

General Government	23,000	18,562	17,000
General Government	150	-	-
General Government	-	-	-

	23,150	18,562	17,000

CONDITIONAL GRANTS

MMSW - Recycling
 Sask Lotteries, Heritage (Rec board)
 Total Conditional Grants

Env & PH Services	1,800	2,518	1,800
RC & HW	3,000	1,522	3,000
	4,800	4,040	4,800

	23,150	18,562	17,000

Total Operating Revenues

279,165	263,296	264,160
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CAPITAL REVENUE

CONDITIONAL GRANTS (Schedule 2)

Canada Community Building Fund

General Government	8,479	8,660	8,660

8,479	8,660	8,660
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Total Conditional

8,479	8,660	8,660
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Total Capital Revenues

8,479	8,660	8,660
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OTHER REVENUES

Other
 Other - *Council Benefit Repayment*
 Donations-

	-	-	-
General Government	-	7,421	-
General Government	-	-	-
	-	7,421	-

	7,421	-	-

Total Other Revenues

7,421	-	-
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TOTAL REVENUES

811,234	803,090	814,893
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Resort Village of Tobin Lake

Operating Budget for 2026

OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages	Council & Comm. Mtgs.	30,000	29,900	30,000
	Administrator	100,210	92,502	103,200
	Office Staff	36,763	30,753	37,707

Benefits	Administrator	20,300	19,498	20,979
	Office Staff	6,829	5,590	6,999
	Other - Council	400	1,270	800

Subtotal Wages and Benefits

2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>		

Professional/Contract Services

Legal Fees	3,000	-	1,500
Audit	10,000	8,586	9,000
Consulting	5,000	23,244	16,000
Assessment - SAMA & Bd Revision	7,250	16,342	7,000
Advertising	300	168	300
Council Convention, Travel, meals	7,300	4,537	9,800
Staff Travel, Meals and Training	6,300	5,163	6,300
Insurance (General & Bond)	263	263	270
Memberships/Subscriptions	1,800	1,719	1,800
Tax Enforcement/Collection	4,000	2,244	1,000
Bylaw Enforcement	2,000	-	1,500
Office Equipment & Support Fees	6,900	7,286	6,019
Bank & Credit Card Charges	950	784	900
Elections	-	-	-
Ratepayer's Meeting	4,000	83	200

Subtotal Professional Contracted Services

Utilities	3,000	-	1,500
Heat	10,000	8,586	9,000
Power	5,000	23,244	16,000
Sewer	7,250	16,342	7,000
Telephone & Internet	300	168	300
	7,300	4,537	9,800
	6,300	5,163	6,300
	263	263	270
	1,800	1,719	1,800
	4,000	2,244	1,000
	2,000	-	1,500
	6,900	7,286	6,019
	950	784	900
	-	-	-
	4,000	83	200
Subtotal Utilities	55,063	70,418	61,589

Maintenance, Materials and Supplies

Postage	1,400	962	800
Office Supplies	4,000	1,677	3,000
Materials & Supplies	2,500	531	3,200
Safety and First Aid Supplies	-	-	-
Staff Gifts, Socials & Awards	1,500	1,150	1,500
Office Repair/Maintenance	1,500	-	1,500

Subtotal Maintenance, Materials and Supplies

Grants and Contributions	500	500	500
<i>2026 Budget</i>			

Resort Village of Tobin Lake

Operating Budget for 2026

Tangible Capital Asset Expenditures
 Allowance for Uncollectable
 Other - 2022 errors & Judge ruling

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		
6,000	15,516	-
-	-	-
-	-	-

Total General Government Expenditures

271,466	273,070	275,274
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Protective Services (Schedule 3)

Police Protection

Professional/Contract Service
 Justice Requisition
 Memberships/Subscriptions
Subtotal Policing Professional/Contract Service

8,300	8,420	8,500
8,300	8,420	8,500

Grants and Contributions
 Tangible Capital Asset Expenditures

-	-	-
8,300	8,420	8,500

Subtotal Policing Protection

Fire Protection

Prof/Contract Services
 Maint, Mat & Supplies
 Fire Protection Services
Subtotal Fire Protection

278	278	4,280
300	6,684	3,300
15,000	16,153	15,000
15,578	23,116	22,580

Grants and Contributions
 Tangible Capital Asset Expenditures
 Other ()
Subtotal Fire Protection

-	-	-
50,000	9,540	-
-	-	-
65,578	32,656	22,580

Emergency Management

Professional/Contract Services
 Emergency Co-ordinator
 Travel & Conferences
 Insurance
 Memberships/Subscriptions
Subtotal Emergency Professional/ Contract Services

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Total Protective Services

73,878	41,075	31,080
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Resort Village of Tobin Lake

Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
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Actuals -not audited

Transportation Services (Schedule 3)

Maintenance

Wages & Benefits

Foreman	81,043	75,947	80,142
Labourers	21,890	15,785	20,424
Foreman - benefits	16,949	17,127	17,881
Labourers - benefits	2,096	1,503	1,953
Subtotal Wages and Benefits	121,979	110,362	120,400

Professional Contract Services

Engineering/Surveying	-	-	-
Contracted Maintenance	5,500	2,149	10,000
Dust Control	20,000	26,234	25,000
Advertising	-	-	-
Training, Travel & Meals	450	260	650
Insurance/Vehicle Registration	2,563	1,722	2,570
Other -	-	-	-
Subtotal Professional/Contract Services	28,513	30,364	38,220

Utilities

Heat	-	-	-
Power	-	-	-
Street Lights	8,500	7,285	8,500
Telephone	-	-	-
Sewer	-	-	-
Subtotal Utilities	8,500	7,285	8,500

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	2,000	998	1,500
Shop Supplies and Small Tools	7,500	2,230	5,000
Safety	-	-	-
Equipment/Machinery Repairs & Maintenance	8,900	7,913	9,000
Rentals	-	-	-
Fuel & Oil	8,000	6,127	8,000
Gravel/Sand	24,000	20,216	24,000
Culverts/Drainage	-	-	-
Road/Street signs	-	-	500
Construction Projects	-	-	-
Subtotal Maintenance, Materials and Supplies	50,400	37,484	48,000

Grants and Contributions

Tangible Capital Asset Expenditure	25,000	14,417	28,100
Interest	50	-	-
Other- Permits & Fines	-	-	-
Other (Specify)-			
Total Maintenance	234,442	199,912	243,220

Total Transportation Services

234,442	199,912	243,220
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30/06/2026

Resort Village of Tobin Lake

Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>		

Environmental Health Service (Schedule 3)

Professional Contract Services

- Waste Collection/Disposal
- Contracted Pest and Weed Control
- Insurance

Subtotal Professional/Contract Services

Maintenance, Materials & Supplies

- Waste Collection Supplies
- Weed Control Supplies
- Other

Subtotal Maintenance, Materials & Supplies

Grants and Contributions

Tangible Capital Asset Expenditures

Interest

Other

Total Environmental Health Service Expenditures

49,100	45,577	48,800
500	316	500
-	-	-
49,600	45,893	49,300

500	-	200
600	163	300
-	-	-
1,100	163	500

-	-	-
-	-	-
-	-	-
-	-	-

50,700	46,057	49,800
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Public Health and Welfare Services (Schedule 3)

Projects

Other

-	-	-
-	-	-

Total Public Health and Welfare Expenditures

-	-	-
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Planning and Development Services

Professional/Contract Services

- Building Inspection Fees
- Planning & Zoning Costs
- Advertising
- Development Appeal Board
- Memberships/Subscriptions-

Subtotal Professional/Contract Services

5,000	9,957	6,000
4,000	4,805	2,500
1,500	1,305	1,500
2,000	-	1,000
1,500	-	1,500
14,000	16,066	12,500

Grants and Donations

Tangible Capital Asset Expenditures -

Other (

Other (

-	-	-
-	-	-
-	-	-
-	-	-

Total Planning and Development Expenditures

14,000	16,066	12,500
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Resort Village of Tobin Lake

Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>		

Recreation and Cultural Services (Schedule 03)

Professional/Contract Services

Hall Maintenance
Material & Supplies -Hall
Material & Supplies -other
Contracted Maintenance
Facility Passes
Insurance
Utilities & Pumpout - Hall
Utilities & Pumpouts

Subtotal Professional/Contract Services

1,500	1,527	1,700
500	4,347	1,000
7,500	2,461	6,800
-	-	1,000
3,800	2,111	3,000
3,917	3,917	4,015
2,900	2,444	2,900
3,200	2,818	3,000
23,317	19,623	23,415

Grants and Contributions - Rec Board

Grants and Contributions - Library

Tangible Capital Asset Expenditures

Interest

Project

3,232	1,522	1,522
-	2,711	3,000
-	-	-
717	719	-

Total Recreation and Cultural Expenditures

27,266	24,575	27,937
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Utilities - Water & Sewer

Wages & Benefits

Wages
Benefits

Subtotal Wages and Benefits

35,100	32,491	37,800
6,520	6,122	7,266
41,620	38,614	45,066

Professional/Contract Services

Water

Travel, Meals, Subsistence
Membership Fees & Training
Insurance
Repairs, Materials & Supplies (Building, Equipment)
Laboratory Testing
Other (Specify)

2,500	1,982	1,500
550	760	870
6,802	6,802	6,973
11,500	3,254	6,500
1,500	1,542	1,700

Lagoon

Travel, Meals, Subsistence
Conference & Training
Insurance
Repairs, Materials & Supplies (Building, Equipment)
Laboratory Testing
Road Maintenance

Subtotal Professional/Contract Services

2,000	1,374	1,200
950	1,075	950
10,050	10,050	10,251
1,000	-	1,000
1,000	652	800
7,000	7,000	7,000
44,852	34,491	38,744

10/2025

Resort Village of Tobin Lake
Operating Budget for 2026

	2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>			

Utilities

Water

Heat
 Power
 Telephone

2,500	3,334	3,600
16,000	13,822	15,000
900	687	850
1,800	1,229	1,500
350	964	1,175
21,550	20,034	22,125

Lagoon

Power
 Telephone

Subtotal Utilities

Maintenance, Materials and Supplies

Water

Stationary and Postage
 Building Maintenance Materials & Supplies
 Chemicals

1,000	552	800
15,146	17,970	16,500
3,000	3,140	3,000

Lagoon

Stationary and Postage
 Building Maintenance Materials & Supplies
 Property Taxes

150	36	100
4,000	-	2,000
900	812	850
24,196	22,510	23,250

Subtotal Maintenance, Materials and Supplies

Grants and Contributions
 Tangible Capital Asset Expenditures
 Interest
 Project
 Other (Specify)

-	-	-
67,065	43,619	40,000
11,381	11,381	10,751

Total Utilities Expenditures

210,665	170,650	179,937
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TOTAL OPERATING EXPENDITURES

882,416	771,404	819,748
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CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

(71,182)	31,686	(4,855)
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Current Portion Long Term Debt Repaid

General Government
 Protective Services
 Transportation
 Environmental Health
 Public Health and Welfare
 Planning and Development
 Recreation and Culture
 Utilities

Total Current Portion of Long Term Debt Repaid

3,770		
15,890	12,699	
35,615	24,234	24,864
55,275	36,933	24,864

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Resort Village of Tobin Lake

Operating Budget for 2026

	2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>			
Longer Term Debt Issues			
General Government			
Protective Services			
Transportation			
Environmental Health			
Public Health and Welfare			
Planning and Development			
Recreation and Culture			
Utilities			
Total Long Term Debt Issues	-	-	-
 CHANGE IN SURPLUS			
Operating Surplus/Appropriated Fund Usage	(126,457)	(5,247)	(29,719)
 Operating Fund Usage	(71,182)	31,686	(4,855)
Appropriated Fund Usage	75,000	75,000	5,000
 TOTAL CASH SURPLUS/(DEFICIT)	3,818	106,686	145

2026 Budget

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Resort Village of Tobin Lake
Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
<i>Actuals -not audited</i>		

Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)

3,818	106,686	145
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Long Term Debt

Less: Long Term Debt Issue
Add: Long Term Debt repayment

-	-	-
(55,275)	(36,933)	(24,864)

Municipal Reserves

Less: Operating Fund Usage
Appropriated Fund Usage

71,182	(31,686)	4,855
(75,000)	(75,000)	(5,000)

Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:

(Section 1)	Gen. Gov't	6,000	15,516	-
	Prot. - Policing	-	-	-
	Prot. - Fire	50,000	9,540	-
	Prot. EM			
	Transportation	25,000	14,417	28,100
	Environ. Health	-	-	-
	Public Health	-	-	-
	Planning & Devel.			
	Recreation	-	-	-
	Utilities	67,065	43,619	40,000
	<i>Subtotal</i>	148,065	83,093	68,100

Less: Amortization of Tangible Capital Assets:

(Section 2)	Gen. Gov't	2,228	2,228	3,780
	Prot. - Policing	-	-	-
	Prot. - Fire	-	-	900
	Port. -EM			
	Transportation	19,158	19,158	20,600
	Environ. Health	-	-	-
	Public Health	-	-	-
	Planning & Devel.	-	-	-
	Recreation	27,875	27,875	29,513
	Utilities	35,265	35,265	35,265
	<i>Subtotal</i>	84,526	84,526	90,058

Less: Proceeds on disposal of tangible capital assets

Add: Gain on the disposal of tangible capital assets

Add: Loss on the disposal of tangible capital assets

-	(50)	-
-	-	-

Net of Tangible Capital Asset transactions

63,539	(1,483)	(21,958)
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Excess (Shortage) of capital expenditures over expense

15,900	174,956	(46,532)
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Resort Village of Tobin Lake

Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
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Actuals -not audited

Other Non-Financial Asset Transactions

Add: Acquisition of supplies inventories
Acquisition of prepaid expenses
Less: Consumption of supplies inventories
Use of prepaid expenses

Excess (Shortage) of expenditures over expenses

-	-	-
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Budgeted Surplus (Deficit) with Amortization

15,900	174,956	(46,532)
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Approved By Council on 9 December 2025

MAYOR



CAO

