

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
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	-
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Transportation

Custom Work
Sale of Supplies

Transportation	300	825	450
Transportation	-	30	-

Environmental & Public Health Services

Waste and Disposal Fees

Env & PH Services	-	-	-
Env & PH Services	-	-	-

Recreation and Cultural

Facility Passes
Licenses and Fees
Rentals

RC & HW	43,000	31,780	31,200
RC & HW	75	85	-
RC & HW	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
Utilities	36,000	35,550	35,850
Utilities	32,600	27,789	33,000
Utilities	4,500	4,500	4,500

2026 Budget

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Resort Village of Tobin Lake

Operating Budget for 2026

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		
245,715	236,388	237,860

Total Fees and Charges

Utilities

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

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

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	-

Total Other Revenues

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.
Administrator
Office Staff

Benefits Administrator
Office Staff
Other - Council

Subtotal Wages and Benefits

Professional/Contract Services

Legal Fees
Audit
Consulting
Assessment - SAMA & Bd Revision
Advertising
Council Convention, Travel, meals
Staff Travel, Meals and Training
Insurance (General & Bond)
Memberships/Subscriptions
Tax Enforcement/Collection
Bylaw Enforcement
Office Equipment & Support Fees
Bank & Credit Card Charges
Elections
Ratepayer's Meeting

Subtotal Professional Contracted Services

Utilities

Heat
Power
Sewer
Telephone & Internet

Subtotal Utilities

Maintenance, Materials and Supplies

Postage
Office Supplies
Materials & Supplies
Safety and First Aid Supplies
Staff Gifts, Socials & Awards
Office Repair/Maintenance

Subtotal Maintenance, Materials and Supplies

Grants and Contributions

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

30,000	29,900	30,000
100,210	92,502	103,200
36,763	30,753	37,707

20,300	19,498	20,979
6,829	5,590	6,999
400	1,270	800
194,503	179,513	199,685

3,000	-	1,500
10,000	8,586	9,000
5,000	23,244	16,000
7,250	16,342	7,000
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
55,063	70,418	61,589

-	-	-
-	-	-
500	345	500
4,000	2,456	3,000
4,500	2,801	3,500

1,400	962	800
4,000	1,677	3,000
2,500	531	3,200
-	-	-
1,500	1,150	1,500
1,500	-	1,500
10,900	4,321	10,000

500	500	500
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Resort Village of Tobin Lake

Operating Budget for 2026

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

Total General Government Expenditures

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		
6,000	15,516	-
-	-	-
-	-	-
271,466	273,070	275,274

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

-	-	-

Subtotal Policing Protection

8,300	8,420	8,500
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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

Transportation Services (Schedule 3)

Maintenance

Wages & Benefits

Foreman
Labourers
Foreman - benefits
Labourers - benefits

Subtotal Wages and Benefits

Professional Contract Services

Engineering/Surveying
Contracted Maintenance
Dust Control
Advertising
Training, Travel & Meals
Insurance/Vehicle Registration
Other -

Subtotal Professional/Contract Services

Utilities

Heat
Power
Street Lights
Telephone
Sewer

Subtotal Utilities

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies
Shop Supplies and Small Tools
Safety
Equipment/Machinery Repairs & Maintenance
Rentals
Fuel & Oil
Gravel/Sand
Culverts/Drainage
Road/Street signs
Construction Projects

Subtotal Maintenance, Materials and Supplies

Grants and Contributions

Tangible Capital Asset Expenditure

Interest

Other- Permits & Fines

Other (Specify)-

Total Maintenance

Total Transportation Services

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		
81,043	75,947	80,142
21,890	15,785	20,424
16,949	17,127	17,881
2,096	1,503	1,953
121,979	110,362	120,400
-	-	-
5,500	2,149	10,000
20,000	26,234	25,000
-	-	-
450	260	650
2,563	1,722	2,570
-	-	-
28,513	30,364	38,220
-	-	-
-	-	-
8,500	7,285	8,500
-	-	-
-	-	-
8,500	7,285	8,500
2,000	998	1,500
7,500	2,230	5,000
-	-	-
8,900	7,913	9,000
-	-	-
8,000	6,127	8,000
24,000	20,216	24,000
-	-	-
-	-	500
-	-	-
50,400	37,484	48,000
-	-	-
25,000	14,417	28,100
50	-	-
-	-	-
234,442	199,912	243,220
234,442	199,912	243,220

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Resort Village of Tobin Lake

Operating Budget for 2026

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

Public Health and Welfare Services (Schedule 3)

Projects

Other

Total Public Health and Welfare Expenditures

Planning and Development Services

Professional/Contract Services

Building Inspection Fees

Planning & Zoning Costs

Advertising

Development Appeal Board

Memberships/Subscriptions-

Subtotal Professional/Contract Services

Grants and Donations

Tangible Capital Asset Expenditures -

Other (

Other (

Total Planning and Development Expenditures

2025 Budget	2025 Actual	2026 Budget
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Actuals -not audited

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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-	-	-
-	-	-

-	-	-
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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

-	-	-

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

Operating Budget for 2026

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

Grants and Contributions - Rec Board

Grants and Contributions - Library

Tangible Capital Asset Expenditures

Interest

Project

Total Recreation and Cultural Expenditures

Utilities - Water & Sewer

Wages & Benefits

Wages
Benefits

Subtotal Wages and Benefits

Professional/Contract Services

Water

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

Lagoon

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

Subtotal Professional/Contract Services

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

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

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

27,266	24,575	27,937
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35,100	32,491	37,800
6,520	6,122	7,266
41,620	38,614	45,066

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

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

Resort Village of Tobin Lake

Operating Budget for 2026

Utilities

Water

Heat
Power
Telephone

Lagoon

Power
Telephone

Subtotal Utilities

Maintenance, Materials and Supplies

Water

Stationary and Postage
Building Maintenance Materials & Supplies
Chemicals

Lagoon

Stationary and Postage
Building Maintenance Materials & Supplies
Property Taxes

Subtotal Maintenance, Materials and Supplies

Grants and Contributions

Tangible Capital Asset Expenditures

Interest

Project

Other (Specify)

Total Utilities Expenditures

TOTAL OPERATING EXPENDITURES

CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

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

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		

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

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

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

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

210,665	170,650	179,937
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882,416	771,404	819,748
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(71,182)	31,686	(4,855)
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3,770		
15,890	12,699	
35,615	24,234	24,864
55,275	36,933	24,864

Resort Village of Tobin Lake

Operating Budget for 2026

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

Operating Fund Usage

Appropriated Fund Usage

TOTAL CASH SURPLUS/(DEFICIT)

2025 Budget	2025 Actual	2026 Budget
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Actuals -not audited

-	-	-

(126,457)	(5,247)	(29,719)
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(71,182)	31,686	(4,855)
75,000	75,000	5,000

3,818	106,686	145
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Resort Village of Tobin Lake

Operating Budget for 2026

Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)

Long Term Debt

Less: Long Term Debt Issue

Add: Long Term Debt repayment

Municipal Reserves

Less: Operating Fund Usage

Appropriated Fund Usage

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
Subtotal	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
Subtotal	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)	-
-	-	-
-	(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

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

Budgeted Surplus (Deficit) with Amortization

Approved By Council on 9 December 2025

MAYOR 

2025 Budget	2025 Actual	2026 Budget
Actuals -not audited		

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15,900	174,956	(46,532)
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