



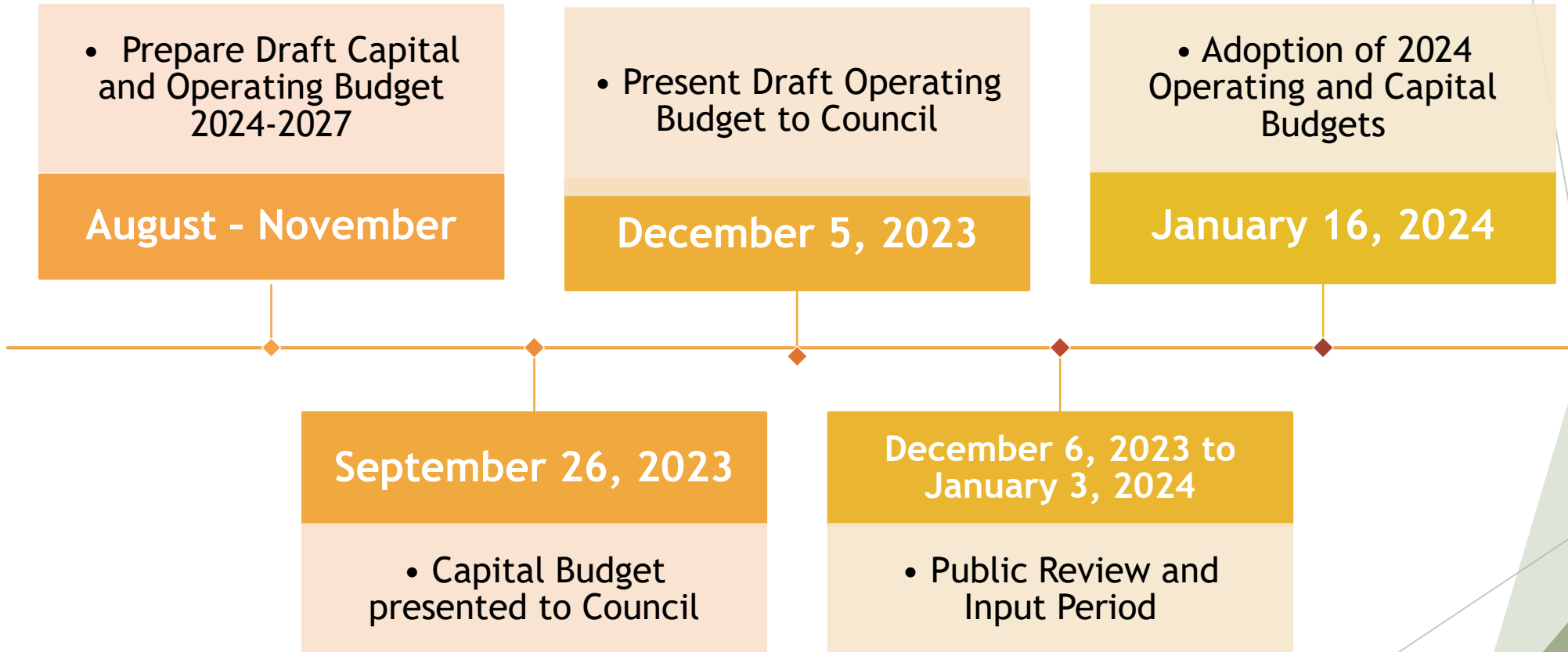
2024-27

Draft Operating Budget

Presented By: Manuela Batovanja, Treasurer

Tuesday, December 5, 2023

Budget Process and Timelines



**Water Ontario Regulation 453/07
Financial Plan**
Municipality of Wawa
Financial Plan # 231-301

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

January 20, 2023

Wawa
August 2020
**The Asset Management Plan
for the Municipality of Wawa**

PSD RESEARCH CONSULTING SOFTWARE

Water and Wastewater Rate Study
Municipality of Wawa

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

December 8, 2022

**Wawa Water/Wastewater MSP
Class EA**
Council Presentation
January 2023

**Municipality of Wawa
Transformation Review**
August 2021

**Wawa Long-Term
Financial Plan**
Council Presentation
April 5, 2022

Budget based on several background documents including Wawa Strategic Plan and Long-Term Financial Plans

2024-27 Multi-Year Budget Strategy

- ❖ **Minimize Levy and Property Tax Increase - Below Cost of Living**
 - Ensure affordability - revenues dependent on residential taxes
- ❖ **Focus on maintaining existing service levels and infrastructure**
 - Maximize grants, user fees and save for long-term capital needs
- ❖ **Prepare for Long-Term Sustainability - Multi-Year Budgeting Approach**
 - Consider long-term implications on tax rate in all decisions
- ❖ **Link programs, services and infrastructure spending to Strategic Plan**
 - Use 10-Year Financial Plan, Asset Plan, and other studies
- ❖ **2024 Budget Review Strategy**
 - Review services and determine cost effective, efficient levels

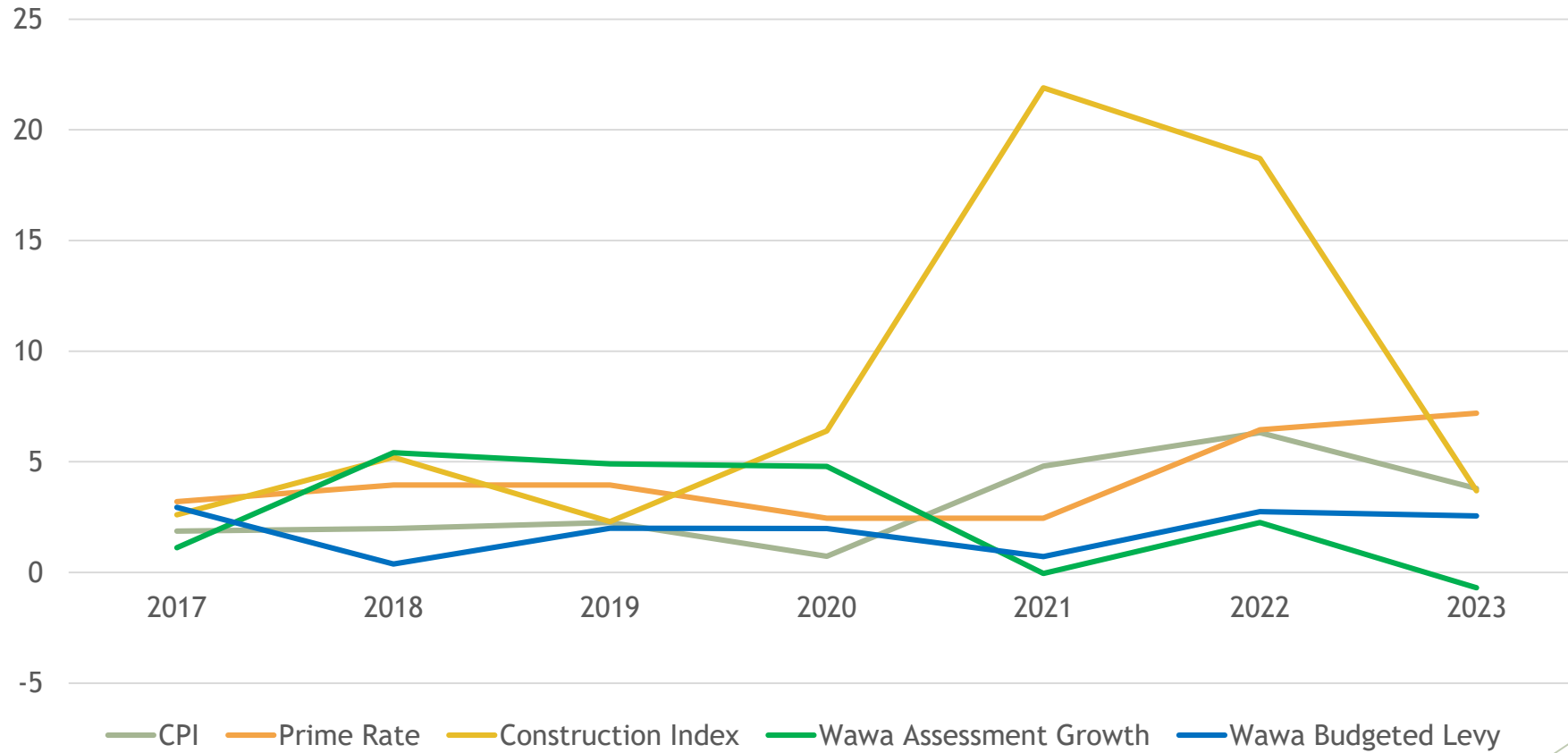
2024 Budget Highlights

- ❖ The 2024 draft budget recommends a 4% levy increase (~\$191,497)
- ❖ Includes \$6.2 million in capital and \$728,741 to long-term capital
- ❖ Inflation continues to increase operating costs for everything
- ❖ Dependency on continued airport revenues and high investment interest
- ❖ Future tax levy increases 2025-2027 are estimated at 4%
- ❖ Operational expenses have been reduced below inflation



Fiscal Comparators

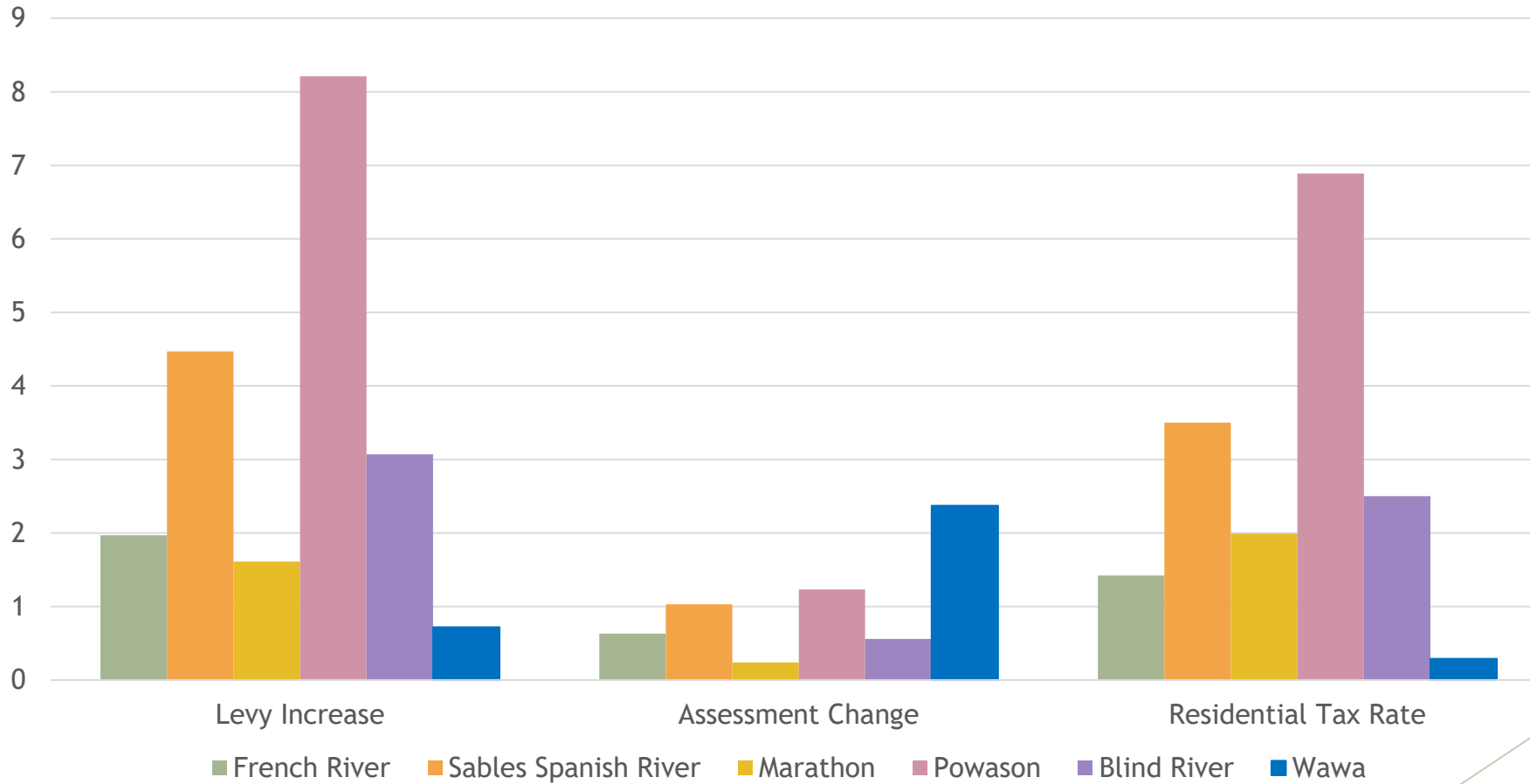
Economic Pressures





Municipal Comparators

2021 compared to 2022





Estimated 2024 Budget Impact

Levy increase of 4.0% means an average residential tax increase of 3.5%.

*Based on average single detached house of \$100,000 assessed value using 70m³ of water and 61 m³ of sewer.

Ave.
Residential
Monthly Tax
Rate
Increase
\$7.89



Ave.
Residential
Monthly
Water/Sewer
Rate Increase
\$5.95

INCREASE

\$13.84/month
\$166/year

2024 Budget Challenges

- ✓ Maintaining a tax levy increase below COLA
- ✓ Continued decrease in grants - OMPF down \$415,800 since 2017 = 2%+levy increase
- ✓ Inflation affecting wages, equipment, contractors, fuel...everything! Increased benefits 12.55% & wages 5.26%
- ✓ ADSAB budget not known - continue overpaying fair share
- ✓ 2024 Union Negotiations - August 2024
- ✓ Annual operating costs increasing faster than revenues
- ✓ Very little assessment growth - delayed property reassessment
- ✓ Cost of meeting regulatory demands and capital needs

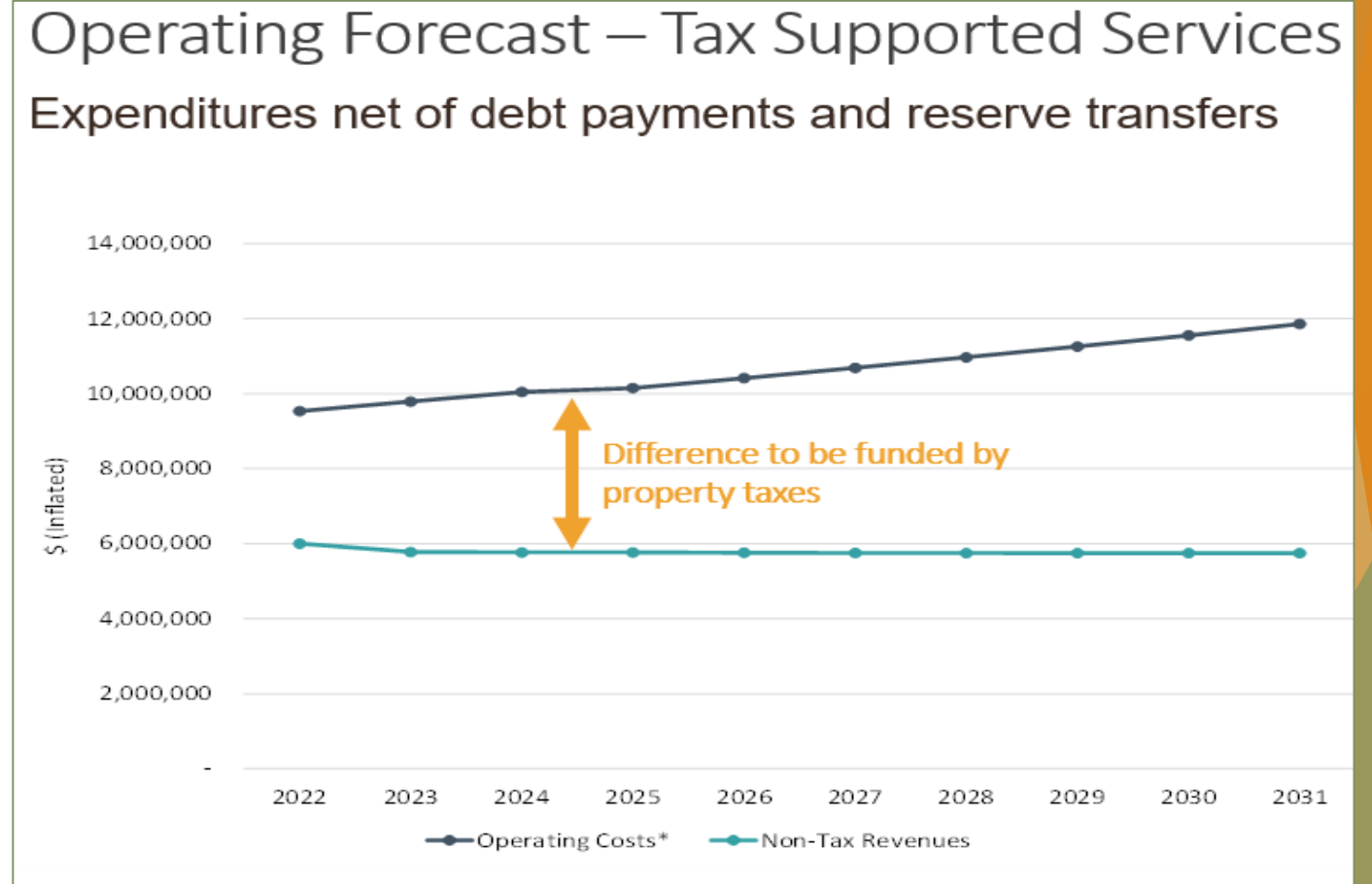
2024-2027 Budgets

Financial Sustainability

“The operating expenditures are increasing at a faster rate than operating revenues.”
Wawa 10-Year Financial Plan

The Municipality does not have sufficient reserves or projected revenue to maintain and replace existing infrastructure according to Asset Management and 10-Year Financial Plan without substantial annual increases to tax rates.

The Municipality is extremely limited in ways to raise revenues and relies heavily on government transfers to mitigate large property tax rate increases and balance annual budgets.



2024 Balanced Budget



2024 BUDGET SUMMARY			
	REVENUE	EXPENDITURE	DIFFERENCE
Finance, Taxation, Boards	\$10,845,887	\$4,329,245	\$6,516,642
Admin, Council, IT, Seniors	\$238,646	\$1,828,416	-\$1,589,770
Protective Services, Fire, Building	\$89,378	\$441,136	-\$351,758
Community Services and Tourism	\$388,495	\$1,705,171	-\$1,316,676
Infrastructure Services	\$1,123,402	\$4,381,840	-\$3,258,438
Water and Sewer	\$1,614,141	\$1,614,141	\$0
TOTAL BUDGET	\$14,299,949	\$14,299,949	\$0

***NOTE: 2023 Budgeted Expenditure - \$14,026,456
2024 is a 1.95% budget increase or \$273,493***

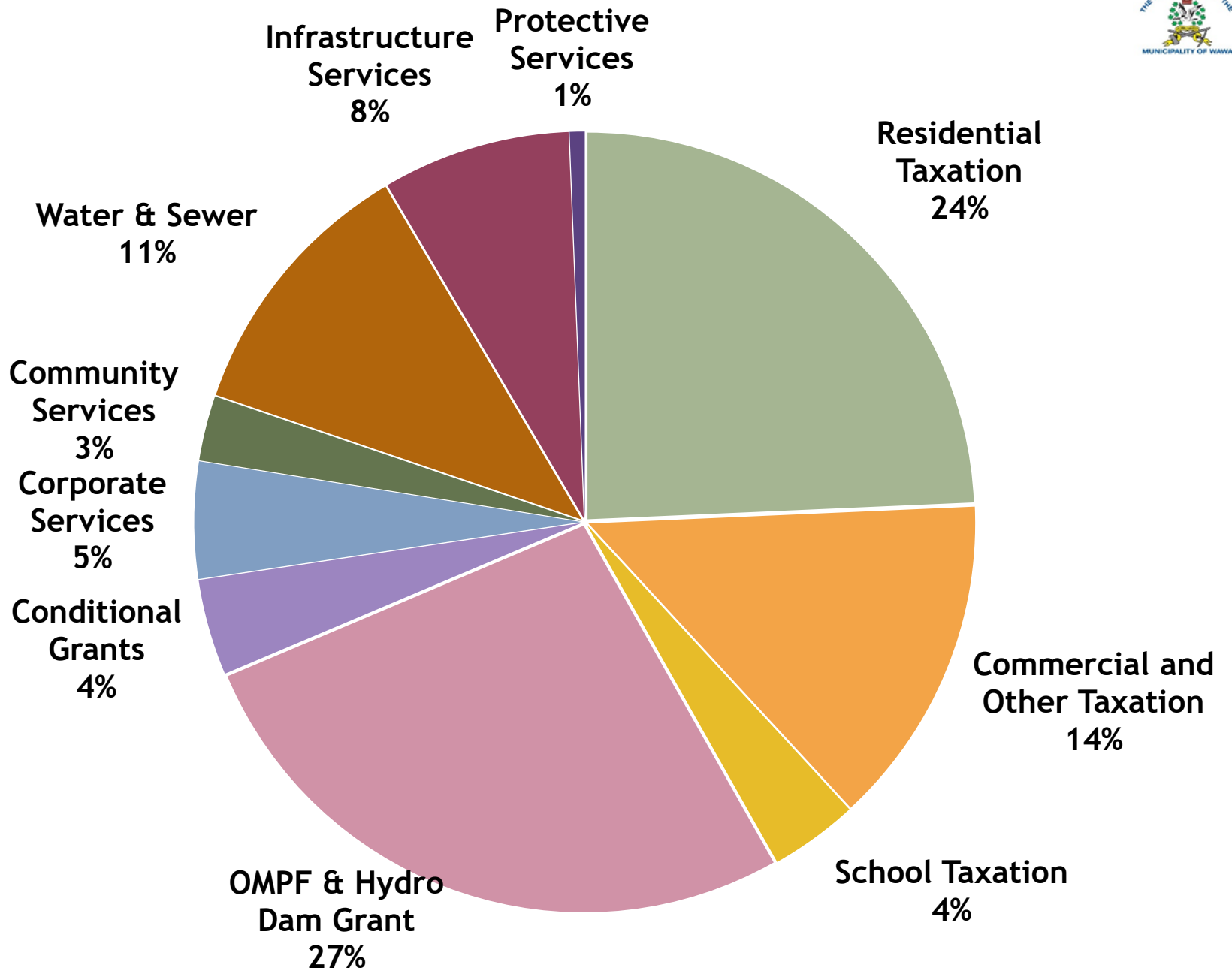


2024 Operating Budget Revenues

Revenues	2023 Budget	2024 Budget	Difference	% Change	Notes
Finance, Taxation & Boards	\$10,751,843	\$10,845,887	\$94,044	0.87%	Decrease in grants, levy increase of 4%
Admin, Council, IT	\$211,674	\$238,646	\$26,972	12.74%	Shared Services Merged IT/GIS
Protective - Fire & Building	\$89,889	\$89,378	-\$511	-0.57%	No significant changes
Community Services Tourism	\$327,343	\$388,495	\$61,152	18.68%	Anticipated increased rentals/programs
Infrastructure Services	\$1,099,739	\$1,123,402	\$23,663	2.15%	Primarily increased airport fuel sales
Water and Sewer	\$1,545,968	\$1,614,141	\$68,173	4.41%	Increased fixed and volume-based fees
TOTAL BUDGET	\$14,026,456	\$14,299,949	\$273,493	1.95%	



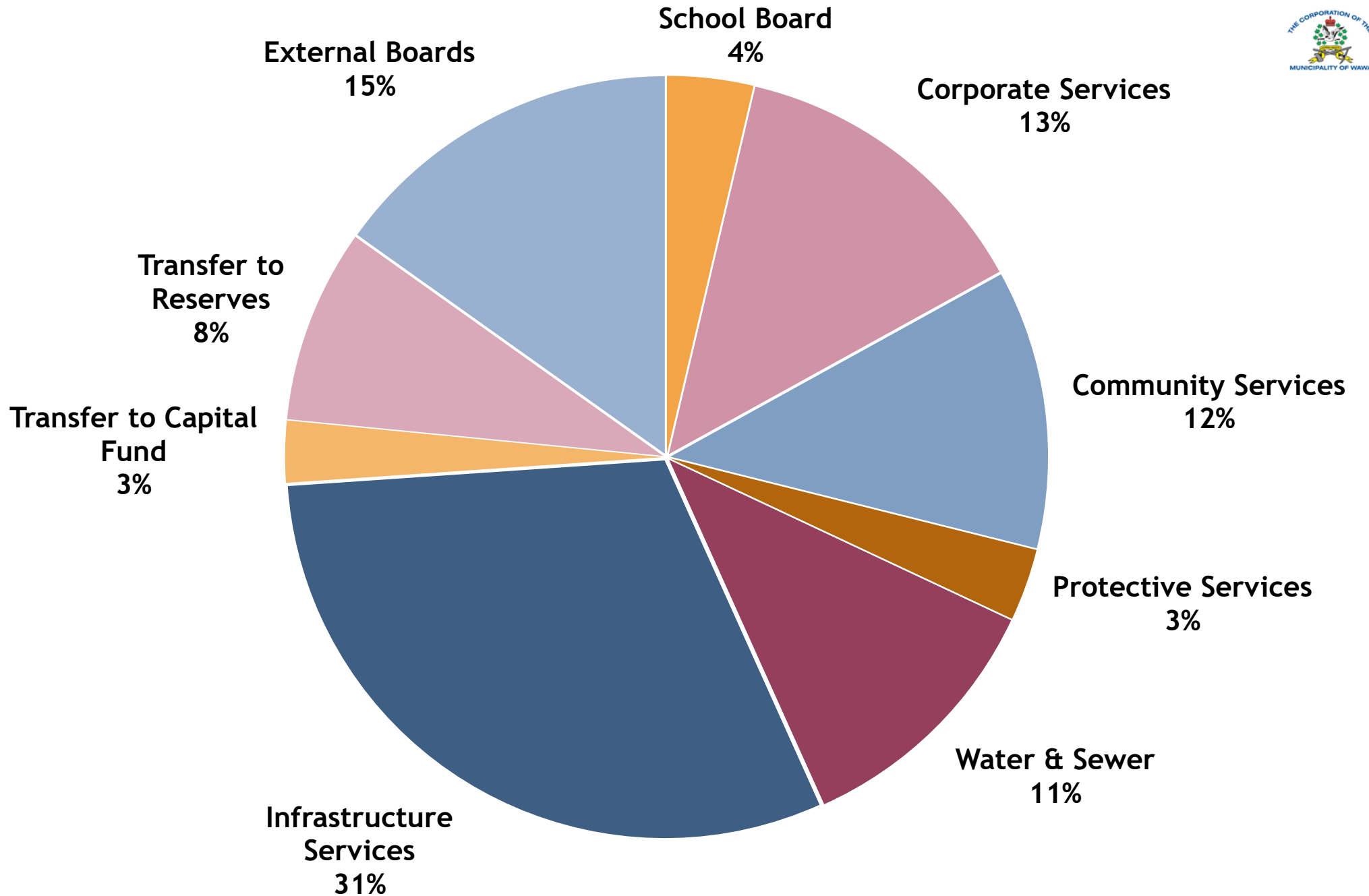
2024 Budget Revenue By Dep't



2024 Operating Budget Expenditures

Operating Expenses	2023 Budget	2024 Budget	Difference	% Change	Notes
Finance, Taxation & Boards	\$4,407,689	\$4,329,245	-\$78,444	-1.78%	Decrease in transfers to reserves
Admin. Council, IT	\$1,633,458	\$1,828,416	\$194,958	11.94%	Increased Economic Development spending, added IT services
Protective - Fire & Building	\$438,234	\$441,136	\$2,902	0.66%	Increased payroll costs
Community Services Tourism	\$1,805,314	\$1,705,171	-\$100,143	-5.55%	Estimated reduction in electrical costs
Infrastructure Services	\$4,195,793	\$4,381,840	\$186,047	4.43%	Increased payroll costs, landfill costs and fuel purchases
Water and Sewer	\$1,545,968	\$1,614,141	\$68,173	4.41%	Increased payroll costs and capital transfers
TOTAL BUDGET	\$14,026,456	\$14,299,949	\$273,493	1.95%	

2024 Budget Expenses By Dep't

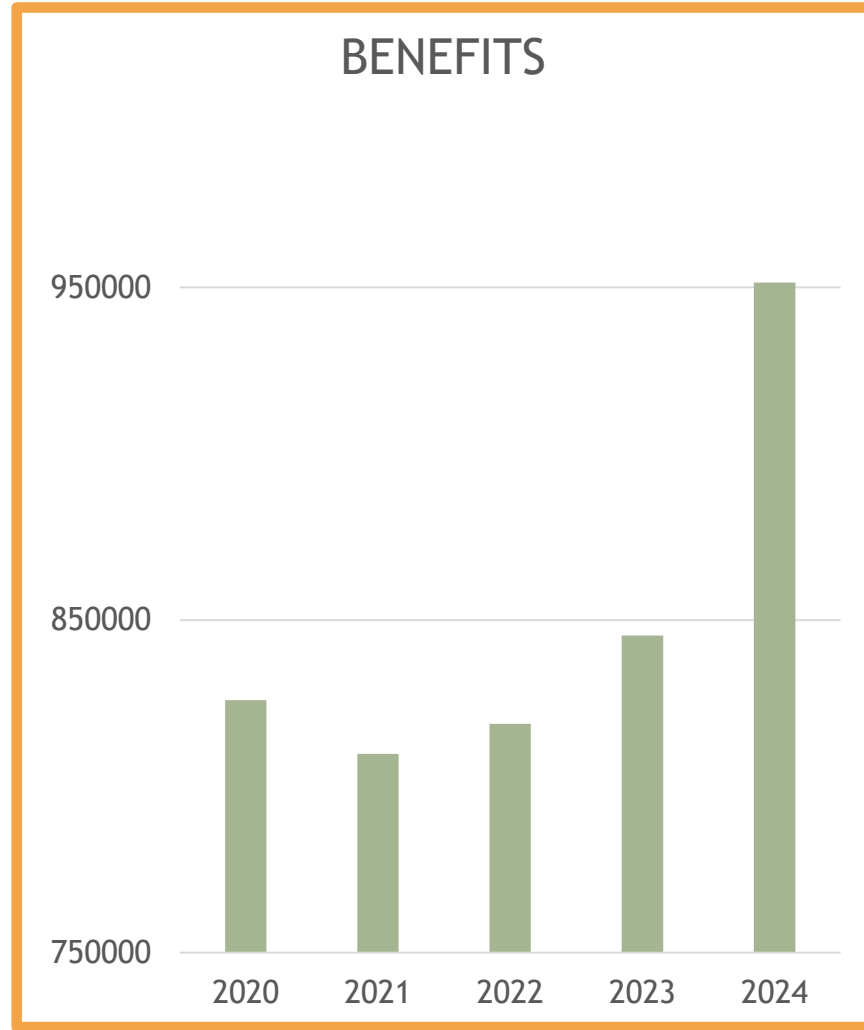
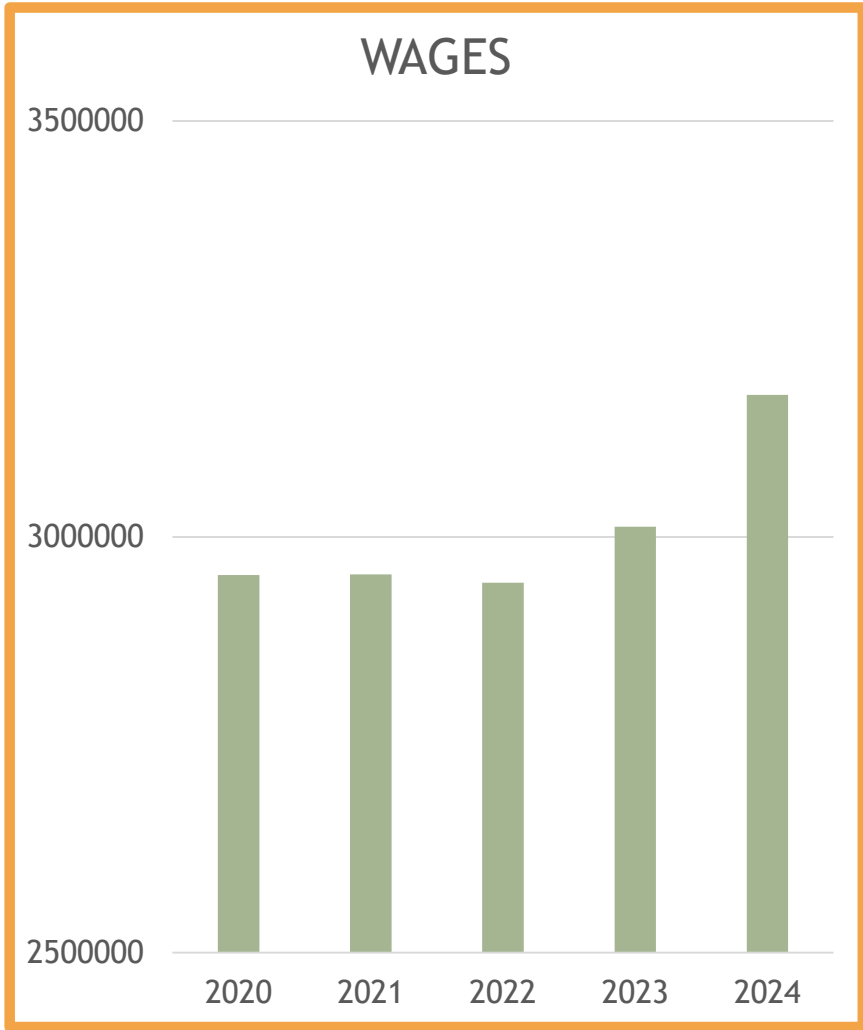


2024 Expenditures - Examples

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	% Increase (21-24)
Insurance	\$ 183,108	\$ 217,508	\$ 231,899	\$ 243,494	32.98%
Fuel	\$ 153,277	\$ 264,394	\$ 272,461	\$ 206,543	34.75%
Hydro	\$ 458,543	\$ 571,222	\$ 609,724	\$ 562,811	22.74%
Training/Travel	\$ 39,013	\$ 46,906	\$ 83,408	\$ 87,435	124.12%
Landfill Contracts	\$ 329,919	\$ 357,996	\$ 472,758	\$ 481,548	45.96%



2024 Payroll



NOTES:

- 2024 COLA 3%
- 2023 COLA 2.54%
- ↑ \$283,915
- 2023 Reductions
Clerk, Admin 1
- ↓ \$125,000
- New Position Incl.
Contract EDO
- Additional CPP,
Part- time OMERS
Benefits
- ↑ 12.55%
- ➔ Retiree Benefits
not included

	2020	2021	2022	2023	2024
TOTAL	\$3,779,786	\$3,564,660	\$3,763,787	\$3,857,566	\$4,122,105
Wages	\$2,953,902	\$2,954,921	\$2,944,994	\$3,012,191	\$3,170,663
Benefits	\$825,884	\$809,739	\$818,793	\$845,375	\$951,443



TAX SUPPORTED

2024 OPERATING BUDGET

**MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - FINANCE
SUMMARY OF ACCOUNTS**



	2022 ACTUAL VALUES	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 BUDGET	PRELIMINARY 2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
TAXATION	\$ (5,142,123)	\$ (5,246,134)	\$ (5,244,287)	\$ (5,454,059)	\$ (5,683,129)	\$ (5,916,137)	\$ (6,164,615)
SCHOOL BOARD	\$ (529,832)	\$ (506,653)	\$ (506,625)	\$ (526,889)	\$ (547,966)	\$ (569,885)	\$ (592,681)
FINANCE	\$ (5,134,083)	\$ (4,384,634)	\$ (4,995,931)	\$ (4,859,939)	\$ (4,741,721)	\$ (4,560,981)	\$ (4,430,778)
HEALTH AND SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE SERVICES BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXTERNAL BOARDS	\$ (10,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -
SCHOOL BOARD REQS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (10,816,039)	\$ (10,137,422)	\$ (10,751,843)	\$ (10,845,887)	\$ (10,977,816)	\$ (11,052,003)	\$ (11,188,074)
EXPENSES							
TAXATION	\$ 112,778	\$ 85,785	\$ 9,938	\$ 10,336	\$ 10,770	\$ 11,212	\$ 11,683
SCHOOL BOARD	\$ 12,021	\$ 1,224	\$ 572	\$ -	\$ -	\$ -	\$ -
FINANCE	\$ 1,899,958	\$ 9,304	\$ 1,778,695	\$ 1,620,663	\$ 1,590,967	\$ 1,404,964	\$ 1,402,607
HEALTH AND SAFETY	\$ 3,602	\$ 9,056	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
POLICE SERVICES BOARD	\$ 1,876	\$ 1,283	\$ 1,792	\$ 4,297	\$ 4,333	\$ 4,365	\$ 1,098
EXTERNAL BOARDS	\$ 2,118,479	\$ 1,891,769	\$ 2,109,719	\$ 2,166,736	\$ 2,218,092	\$ 2,265,572	\$ 2,312,140
SCHOOL BOARD REQS	\$ 511,023	\$ 379,943	\$ 505,973	\$ 526,213	\$ 547,262	\$ 569,153	\$ 591,919
TOTAL EXPENSES	\$ 4,659,736	\$ 2,378,364	\$ 4,407,689	\$ 4,329,245	\$ 4,372,424	\$ 4,256,266	\$ 4,320,447
NET SURPLUS/DEFICIT	\$ (6,156,303)	\$ (7,759,058)	\$ (6,344,154)	\$ (6,516,642)	\$ (6,605,392)	\$ (6,795,737)	\$ (6,867,627)

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - ADMIN
SUMMARY OF ACCOUNTS



	2022	2023	2023	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
COUNCIL	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTIONS	\$ (1,200)	\$ -	\$ -	\$ -	\$ -	\$ (18,000)	\$ -
ADMIN	\$ (422,703)	\$ (113,747)	\$ (131,787)	\$ (154,356)	\$ (145,954)	\$ (147,062)	\$ (148,877)
IT	\$ (40,001)	\$ (28,698)	\$ (25,179)	\$ (29,696)	\$ (30,260)	\$ (30,260)	\$ (30,835)
CEMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIT	\$ (30,836)	\$ (3,511)	\$ (29,950)	\$ (29,444)	\$ (29,972)	\$ (30,510)	\$ (31,060)
SENIORS ASSISTANCE	\$ (28,093)	\$ (31,500)	\$ (22,277)	\$ (22,723)	\$ (23,177)	\$ (23,641)	\$ (24,114)
PLANNING	\$ (1,500)	\$ (1,600)	\$ (2,481)	\$ (2,427)	\$ (2,474)	\$ (2,522)	\$ (2,571)
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (534,334)	\$ (179,056)	\$ (211,674)	\$ (238,646)	\$ (231,837)	\$ (251,995)	\$ (237,457)
EXPENSES							
COUNCIL	\$ 103,652	\$ 67,740	\$ 99,853	\$ 96,615	\$ 98,476	\$ 100,110	\$ 101,695
ELECTIONS	\$ 6,609	\$ 1,283	\$ 6,000	\$ 6,000	\$ 6,000	\$ 24,000	\$ 6,000
ADMIN	\$ 1,357,973	\$ 1,103,818	\$ 1,154,759	\$ 1,254,568	\$ 1,248,264	\$ 1,271,701	\$ 1,361,706
IT	\$ 168,064	\$ 196,468	\$ 187,900	\$ 197,235	\$ 201,796	\$ 205,658	\$ 209,061
CEMC	\$ 792	\$ 2,221	\$ 2,058	\$ 4,974	\$ 5,091	\$ 2,107	\$ 2,124
COVID	\$ 5,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIT	\$ 64,255	\$ 45,143	\$ 55,390	\$ 55,283	\$ 56,378	\$ 57,496	\$ 58,636
SENIORS ASSISTANCE	\$ 16,560	\$ 26,418	\$ 18,144	\$ 22,357	\$ 22,674	\$ 23,096	\$ 23,522
PLANNING	\$ 32,573	\$ 6,406	\$ 3,704	\$ 3,704	\$ 3,704	\$ 3,704	\$ 3,704
ECONOMIC DEVELOPMENT	\$ -	\$ 23,427	\$ 105,650	\$ 187,680	\$ 165,908	\$ 168,727	\$ 66,236
TOTAL EXPENSES	\$ 1,755,659	\$ 1,472,924	\$ 1,633,458	\$ 1,828,416	\$ 1,808,291	\$ 1,856,599	\$ 1,832,684
NET SURPLUS/DEFICIT	\$ 1,221,325	\$ 1,293,868	\$ 1,421,784	\$ 1,589,770	\$ 1,576,454	\$ 1,604,604	\$ 1,595,227

MUNICIPALITY OF WAWA
2024 - 2027 DEPARTMENTAL BUDGET - FIRE / BUILDING / BY-LAW ENFORCEMENT
SUMMARY OF ACCOUNTS



	2022	2023	2023	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
FIRE	\$ (49,870)	\$ (62,238)	\$ (32,679)	\$ (32,028)	\$ (32,159)	\$ (32,292)	\$ (32,428)
BUILDING	\$ (57,898)	\$ (54,771)	\$ (56,710)	\$ (56,850)	\$ (56,850)	\$ (56,850)	\$ (56,850)
BY-LAW ENFORCEMENT	\$ (349)	\$ (75)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
TOTAL REVENUE	\$ (108,116)	\$ (117,085)	\$ (89,889)	\$ (89,378)	\$ (89,509)	\$ (89,642)	\$ (89,778)
EXPENSES							
FIRE	\$ 285,296	\$ 261,885	\$ 299,873	\$ 292,802	\$ 294,094	\$ 347,631	\$ 356,069
BUILDING	\$ 122,617	\$ 105,064	\$ 133,712	\$ 141,159	\$ 147,437	\$ 150,923	\$ 153,783
BY-LAW ENFORCEMENT	\$ 2,389	\$ 644	\$ 4,649	\$ 7,175	\$ 7,344	\$ 7,488	\$ 7,650
TOTAL EXPENSES	\$ 410,302	\$ 367,593	\$ 438,234	\$ 441,136	\$ 448,875	\$ 506,042	\$ 517,502
NET (SURPLUS)/DEFICIT	\$ 302,186	\$ 250,508	\$ 348,345	\$ 351,758	\$ 359,366	\$ 416,400	\$ 427,724

COMMUNITY SERVICES & TOURISM

MUNICIPALITY OF WAWA
2024 -2027 DEPARTMENTAL BUDGET - COMMUNITY SERVICES
SUMMARY OF ACCOUNTS



	2022	2023	2023	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
MMCC	\$ (148,354)	\$ (137,707)	\$ (165,980)	\$ (199,479)	\$ (204,770)	\$ (209,694)	\$ (214,768)
REC PROGRAM	\$ (37,738)	\$ (52,923)	\$ (26,700)	\$ (44,949)	\$ (44,163)	\$ (43,528)	\$ (44,358)
PARKS	\$ (25,463)	\$ (23,596)	\$ (37,500)	\$ (38,000)	\$ (36,450)	\$ (34,909)	\$ (35,377)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EVENTS	\$ (1,000)	\$ (1,643)	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM	\$ (72,972)	\$ (78,552)	\$ (97,163)	\$ (106,067)	\$ (399,064)	\$ (400,795)	\$ (402,561)
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (285,528)	\$ (294,420)	\$ (327,343)	\$ (388,495)	\$ (684,447)	\$ (688,926)	\$ (697,064)
EXPENSES							
MMCC	\$ 1,438,539	\$ 1,058,680	\$ 1,423,964	\$ 1,343,994	\$ 1,352,611	\$ 1,382,425	\$ 1,406,986
REC PROGRAM	\$ 48,496	\$ 28,838	\$ 15,000	\$ 20,270	\$ 21,045	\$ 21,826	\$ 22,580
PARKS	\$ 299,993	\$ 87,440	\$ 86,903	\$ 75,679	\$ 77,502	\$ 79,376	\$ 82,249
VEHICLES	\$ 75,817	\$ 13,558	\$ 33,311	\$ 34,083	\$ 34,811	\$ 46,055	\$ 36,064
EVENTS	\$ 18,048	\$ 15,387	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
TOURISM	\$ 238,517	\$ 190,194	\$ 229,136	\$ 214,145	\$ 496,130	\$ 494,124	\$ 502,041
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 2,119,410	\$ 1,394,097	\$ 1,805,314	\$ 1,705,171	\$ 1,999,099	\$ 2,040,806	\$ 2,066,920
NET (SURPLUS)/DEFICIT	\$ 1,833,882	\$ 1,099,676	\$ 1,477,971	\$ 1,316,676	\$ 1,314,652	\$ 1,351,880	\$ 1,369,856

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - INFRASTRUCTURE
SUMMARY OF ACCOUNTS



	2022	2023	2023	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
INFRASTRUCTURE - ADMIN	\$ (176,610)	\$ (13,498)	\$ (15,740)	\$ (17,480)	\$ (17,780)	\$ (18,086)	\$ (18,398)
BUILDINGS	\$ (124,961)	\$ (104,365)	\$ (126,598)	\$ (118,036)	\$ (79,663)	\$ (79,663)	\$ (79,663)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROADS	\$ (921)	\$ (1,031)	\$ (870)	\$ (870)	\$ (870)	\$ (870)	\$ (870)
AIRPORT	\$ (1,021,253)	\$ (861,974)	\$ (784,592)	\$ (810,274)	\$ (825,696)	\$ (841,361)	\$ (857,803)
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY	\$ (12,446)	\$ (8,485)	\$ (13,620)	\$ (13,742)	\$ (13,867)	\$ (13,995)	\$ (14,125)
LANDFILL	\$ (158,725)	\$ (130,576)	\$ (158,319)	\$ (163,000)	\$ (166,231)	\$ (169,517)	\$ (172,358)
TOTAL REVENUE	\$ (1,494,915)	\$ (1,119,928)	\$ (1,099,739)	\$ (1,123,402)	\$ (1,104,107)	\$ (1,123,492)	\$ (1,143,217)
EXPENSES							
INFRASTRUCTURE - ADMIN	\$ 635,146	\$ 529,346	\$ 1,313,359	\$ 1,411,022	\$ 1,449,323	\$ 1,484,852	\$ 1,510,117
BUILDINGS	\$ 1,249,816	\$ 892,773	\$ 1,101,232	\$ 1,080,534	\$ 1,103,118	\$ 1,128,305	\$ 1,156,975
VEHICLES	\$ 104,943	\$ 28,688	\$ 48,988	\$ 48,473	\$ 50,671	\$ 51,483	\$ 50,680
HEAVY EQUIPMENT	\$ 497,994	\$ 293,617	\$ 251,382	\$ 247,458	\$ 245,823	\$ 261,682	\$ 256,088
ROADS	\$ 953,993	\$ 444,772	\$ 235,323	\$ 263,643	\$ 264,352	\$ 247,491	\$ 247,195
AIRPORT	\$ 771,631	\$ 646,925	\$ 585,232	\$ 662,083	\$ 665,632	\$ 680,763	\$ 693,539
EQUIPMENT	\$ 28,169	\$ 2,329	\$ 6,038	\$ 6,120	\$ 6,207	\$ 6,295	\$ 6,395
CEMETERY	\$ 20,256	\$ 36,100	\$ 18,189	\$ 19,194	\$ 19,199	\$ 19,204	\$ 19,254
LANDFILL	\$ 535,420	\$ 537,309	\$ 636,050	\$ 643,313	\$ 654,702	\$ 666,270	\$ 677,794
TOTAL EXPENSES	\$ 4,797,368	\$ 3,411,857	\$ 4,195,793	\$ 4,381,840	\$ 4,459,027	\$ 4,546,345	\$ 4,618,037
NET (SURPLUS)/DEFICIT	\$ 3,302,453	\$ 2,291,929	\$ 3,096,054	\$ 3,258,438	\$ 3,354,920	\$ 3,422,853	\$ 3,474,820

INFRASTRUCTURE



NON-TAX SUPPORTED

2024 OPERATING BUDGET

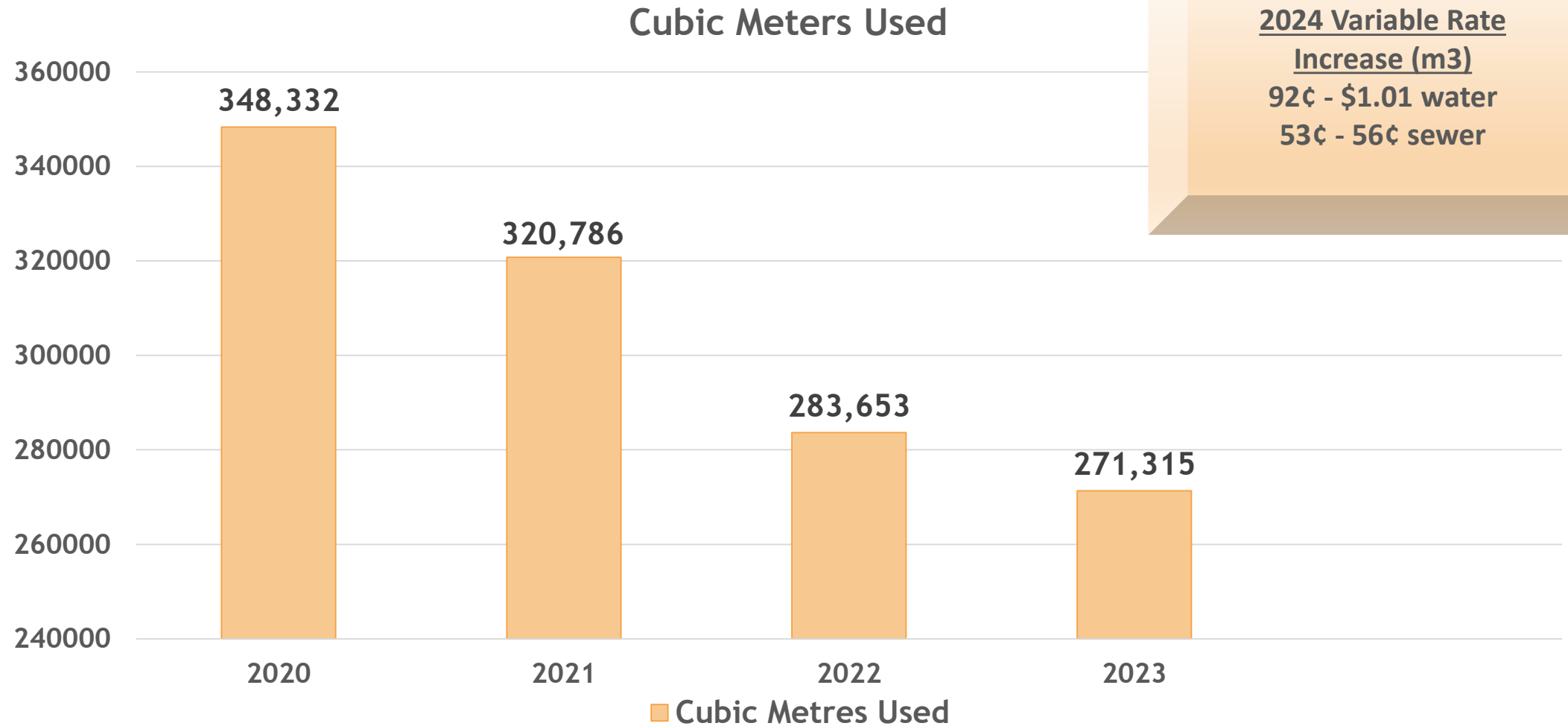
WATER AND WASTEWATER

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - INFRASTRUCTURE - WATER AND WASTEWATER
SUMMARY OF ACCOUNTS



	2022	2023	2023	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE							
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER AND WATER SYSTEM	\$ (1,605,507)	\$ (1,012,596)	\$ (1,538,468)	\$ (1,606,641)	\$ (1,679,433)	\$ (1,745,072)	\$ (1,813,694)
MRV WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PINEWOOD DR. WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER TREATMENT PLANT	\$ (6,294)	\$ (5,398)	\$ (7,500)	\$ (7,500)	\$ (7,550)	\$ (7,600)	\$ (7,650)
TOTAL REVENUE	\$ (1,611,801)	\$ (1,017,994)	\$ (1,545,968)	\$ (1,614,141)	\$ (1,686,983)	\$ (1,752,672)	\$ (1,821,344)
EXPENSES							
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ 1,363	\$ 39	\$ 405	\$ 420	\$ 432	\$ 439	\$ 386
STORM & SANITARY SEWER	\$ 204,199	\$ 32,539	\$ 22,600	\$ 24,330	\$ 24,731	\$ 25,137	\$ 25,550
SEWER TREATMENT PLANT	\$ 165,053	\$ 74,153	\$ 90,659	\$ 93,457	\$ 96,444	\$ 99,547	\$ 108,522
SEWER AND WATER SYSTEM	\$ 828,562	\$ 167,739	\$ 810,927	\$ 875,788	\$ 927,737	\$ 972,704	\$ 1,014,052
MRV WATER SYSTEM	\$ 75,404	\$ 28,973	\$ 17,010	\$ 18,035	\$ 18,940	\$ 19,815	\$ 20,376
PINEWOOD DR. WATER SYSTEM	\$ 5,812	\$ 907	\$ 2,900	\$ 3,060	\$ 3,210	\$ 3,340	\$ 3,484
WATER PURIFICATION	\$ 42,665	\$ 53,088	\$ 38,760	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122
WATER DISTRIBUTION	\$ 277,599	\$ 63,345	\$ 56,044	\$ 57,485	\$ 58,934	\$ 60,391	\$ 61,603
WATER TREATMENT PLANT	\$ 1,041,204	\$ 508,252	\$ 482,739	\$ 470,881	\$ 484,421	\$ 498,515	\$ 512,327
WAWA LAKE PUMP HOUSE	\$ 3,195	\$ 3,028	\$ 7,024	\$ 7,286	\$ 7,525	\$ 7,740	\$ 7,918
VEHICLE - 2018 Chev Silverado 1500 4x4 - WHITE	\$ 16,440	\$ 7,594	\$ 6,605	\$ 7,518	\$ 6,833	\$ 6,950	\$ 7,879
VEHICLE - 2008 FORD F350 4X2 BLK/ORANGE	\$ 1,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE - 1994 TANKER / FLUSHER	\$ 267	\$ 144	\$ 5,488	\$ -	\$ -	\$ -	\$ -
VEHICLE - 2018 Chev Silverado 1500 4x4 - White - Assist.	\$ -	\$ 529	\$ 4,807	\$ 4,881	\$ 5,756	\$ 5,034	\$ 5,125
TOTAL EXPENSES	\$ 2,663,031	\$ 940,329	\$ 1,545,968	\$ 1,614,141	\$ 1,686,983	\$ 1,752,672	\$ 1,821,344
NET (SURPLUS)/DEFICIT	\$ 1,051,230	\$ (77,665)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Water Consumption (m³)



2020 ~ 348,332m³ 2021 ~ 320,785m³ 2022 ~ 283,653m³ 2023 ~ 284,000m³



CAPITAL PROJECTS

2024 OPERATING BUDGET

2024-2027 CAPITAL BUDGET

MUNICIPALITY OF WAWA 2024 CAPITAL PROJECTS

Project	2024 CAPITAL PROJECTS				Total Project Costs	2025	2026	2027	
	Operating	Reserves	Grants	Other					
LNG Project	*				\$ -	\$ -	\$ -	\$ -	
Community Improvement Plan	*	\$ (60,500)	\$ (60,500)		\$ (121,000)	\$ -	\$ -	\$ -	
Municipal Software	*	\$ (153,690)			\$ (153,690)	\$ -	\$ -	\$ -	
Cemetery Expansion	*	\$ (25,000)	\$ (25,000)		\$ (50,000)	\$ (50,000)	\$ -	\$ -	
Water Intake	*	\$ (638,679)	\$ (1,756,338)		\$ (2,395,017)	\$ (1,026,436)	\$ (3,211)	\$ -	
Hydrant Rehabilitation	*			\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (45,000)	
Water Treatment Plant - Filters	*	\$ (125,000)		\$ (75,000)	\$ (200,000)	\$ (200,000)	\$ -	\$ -	
Landfill Expansion		\$ (75,000)			\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	
Townhall - Study & Reno		\$ (200,000)			\$ (200,000)	\$ (600,000)	\$ (1,000,000)	\$ -	
Organizational Review		\$ (50,000)	\$ (85,000)		\$ (135,000)	\$ -	\$ -	\$ -	
Official Plan and Zoning Bylaw					\$ -	\$ (75,000)	\$ (50,000)	\$ (75,000)	
Drill Rig		\$ (80,000)			\$ (80,000)	\$ -	\$ -	\$ -	
MMCC Phase I - 7510152		\$ (125,000)	\$ (375,000)		\$ (500,000)	\$ -	\$ -	\$ -	
MMCC Phase II - 7520155		\$ (515,000)	\$ (515,000)		\$ (1,030,000)	\$ -	\$ -	\$ -	
TIC Interior					\$ -	\$ -	\$ -	\$ (250,000)	
Tourism Billboards		\$ (15,000)			\$ (15,000)	\$ (15,000)	\$ -	\$ -	
MMCC Improvements		\$ (10,000)	\$ (65,000)		\$ (75,000)	\$ (100,000)	\$ (100,000)	\$ (75,000)	
MMCC Roof					\$ -	\$ -	\$ -	\$ (750,000)	
Tractor Deck / Tractor					\$ -	\$ (160,000)	\$ -	\$ -	
Pumper Truck #1					\$ -	\$ -	\$ (550,000)	\$ -	
Fire Hall - Design & Drawing					\$ -	\$ (50,000)	\$ -	\$ -	
Fire Hall - Furniture and Training Center		\$ (20,000)			\$ (20,000)	\$ -	\$ -	\$ -	
Fire Hall Renovation					\$ -	\$ -	\$ (550,000)	\$ -	
Sidewalk Rehabilitation		\$ (12,000)	\$ (23,000)		\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	
Asphalt Hot Box		\$ (45,000)	\$ (135,000)		\$ (180,000)	\$ -	\$ -	\$ -	
Pavement Preservation		\$ (75,000)	\$ (75,000)		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (1,650,000)	
Brownfield / Land Development		\$ (50,000)			\$ (50,000)	\$ (50,000)	\$ -	\$ -	
Water Trailer		\$ (20,000)		\$ (7,000)	\$ (27,000)	\$ -	\$ -	\$ -	
IS Building - Magpie		\$ (45,000)	\$ (25,000)	\$ (5,000)	\$ (75,000)	\$ (55,000)	\$ (55,000)	\$ -	
Sand / Salt Dome					\$ -	\$ -	\$ -	\$ (225,000)	
Mower					\$ -	\$ (10,000)	\$ -	\$ -	
Fleet Renewal					\$ -	\$ (60,000)	\$ (60,000)	\$ -	
Electric Accessible Van		\$ (41,000)	\$ (162,000)		\$ (203,000)	\$ -	\$ -	\$ -	
CCTV Inspection		\$ (75,000)		\$ (25,000)	\$ (100,000)	\$ (100,000)	\$ (200,000)	\$ -	
Water Distribution Upgrade		\$ (50,000)		\$ (25,000)	\$ (75,000)	\$ (75,000)	\$ (100,000)	\$ (100,000)	
Water Tower Upgrades					\$ -	\$ (175,000)	\$ -	\$ -	
Compressor - Water Treatment Plant				\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	\$ -	
Airport Equipment		\$ (200,000)			\$ (200,000)	\$ -	\$ (200,000)	\$ -	
JD Loader					\$ -	\$ -	\$ (400,000)	\$ -	
Computer Hardware		\$ (20,000)			\$ (20,000)	\$ (30,000)	\$ (12,000)	\$ (14,000)	
		\$ (402,000)	\$ (2,668,869)	\$ (2,956,838)	\$ (232,000)	\$ (6,259,707)	\$ (3,186,436)	\$ (3,585,211)	\$ (3,294,000)

2024-2027 CAPITAL BUDGET

MUNICIPALITY OF WAWA LONG TERM FINANCIAL PLANNING - CAPITAL



	2023 Balance Forward	2024 ADDITIONS TO RESERVE			2025	2026	2027
		Operating	Other	Total			
Fire - Truck(s)	\$ 350,000	\$ 50,000		\$ 50,000	\$ 75,000	\$ 150,000	\$ 125,000
Fire Hall	\$ 300,000	\$ 50,000		\$ 50,000	\$ -	\$ 20,000	\$ 20,000
Heavy Equipment	\$ 200,000	\$ 125,000		\$ 125,000	\$ 100,000	\$ 75,000	\$ 75,000
Landfill Expansion	\$ -				\$ -	\$ -	\$ -
IS Building	\$ -				\$ -	\$ -	\$ 50,000
Pavement	\$ 500,000	\$ 125,000		\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Brownfield / Land Development - LTP	\$ -				\$ 75,000	\$ 50,000	\$ 100,000
Fleet Renewal	\$ -	\$ 30,000		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Water Meters	\$ 240,000		\$ 80,000	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000
Water Treatment Plant Filters	\$ -				\$ -	\$ 45,000	\$ 45,000
Townhall Renovation	\$ 75,000				\$ -	\$ -	\$ -
Water and Sewer Network	\$ -		\$ 36,241	\$ 36,241	\$ 38,378	\$ 103,093	\$ 154,194
CST Long Term Planning	\$ -	\$ 15,000		\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000
Tractor - MMCC	\$ 55,000	\$ 17,500		\$ 17,500	\$ -	\$ -	\$ -
General Capital (incl. MMCC Roof \$250,000)	\$ 286,732		\$ 200,000	\$ 200,000	\$ -	\$ 30,000	\$ -
Total Long Term Financial Planning	\$2,006,732	\$412,500	\$316,241	\$728,741	\$538,378	\$743,093	\$844,194

2024-2027 Reserves

	2024	2025	2026	2027
General Reserves				
Beginning Balance	\$ 8,519,022	\$ 8,050,299	\$ 8,038,897	\$ 6,455,168
Additions	\$ 858,206	\$ 830,958	\$ 934,271	\$ 926,181
Disbursements	\$ (1,326,929)	\$ (842,360)	\$ (2,518,000)	\$ (1,435,000)
Balance at December 31	\$ 8,050,299	\$ 8,038,897	\$ 6,455,168	\$ 5,946,349
Obligatory Reserves				
Beginning Balance	\$ 3,773,004	\$ 2,899,227	\$ 2,826,059	\$ 2,743,659
Additions	\$ 653,163	\$ 650,692	\$ 542,600	\$ 544,276
Disbursements	\$ (1,526,940)	\$ (723,860)	\$ (625,000)	\$ (1,325,000)
Balance at December 31	\$ 2,899,227	\$ 2,826,059	\$ 2,743,659	\$ 1,962,935
Total December 31	\$ 10,949,526	\$ 10,864,956	\$ 9,198,827	\$ 7,909,284

2024 Budget Options

Options to lower the proposed tax levy increase of 4.00%

- ❑ Reduce number of capital projects requiring tax support and delay to future years or increase use of reserves - won't meet AMP
- ❑ Review, reduce and eliminate programs and services
- ❑ Use rate stabilization funds to decrease tax rate - reduces reserve
- ❑ Decrease travel, Library Levy, long-term planning
- ❑ Increase user fees further - cost recovery/user pay
- ❑ Add an additional 1% capital levy - prepare for the future



RECOMMENDATION: Approve the 2024 budget with 4% levy increase.

2024 BUDGET - NEXT STEPS

Proposed Timelines

2024 Draft Operating Budget Presentation
December 5, 2023



Public Input and Comment to January 3, 2024



Council Approve 2024 Budget
January 16, 2024

OPTION
Additional
Budget
Review
Meetings

