



**The Corporation of the Municipality
Staff Report**

Office of the Treasurer
Manuela Batovanja

Prepared For: Mayor and Council	Report No.: MB 2024-01
Agenda Date: January 16, 2024	File No.: C11

Staff Recommendation

THAT Council receive Report No. MB 2023-01, recommending the approval of the 2024 Operating and Capital Budgets as presented and the adoption of By-Law No. 3666-24 to adopt the estimates of all sums required to set the 2024 Operating and Capital budgets for The Corporation of the Municipality of Wawa

Report Purpose

The proposed 2024 Capital and Operating Budgets were presented to Council on Tuesday, September 26, 2023, and Tuesday, December 5, 2023 respectively. Input from the public was invited on both budgets and no comments or inquiries were received from the public. The purpose of this report is to summarize considerations and recommend the budget approval.

Background

The draft Operating Budget was presented to Council and included the following recommendations:

- The budget contains a Property Tax Levy increase of 4.00% equivalent to \$209,772.
- Includes \$6.3 million in capital projects and includes transfers from the operating budget to capital reserves of \$412,500 in 2024.
- The water and sewer budget contains a variable rate increase from \$0.92 to \$1.01 for water and from \$0.53 to \$0.56 for sewer.
- Maintain previous years levels of service.
- The changes in the updated capital budget were outlined by the Treasurer in a memorandum to Council dated December 12, 2023, and is attached to this report for your reference.

Respectfully Prepared and Submitted By:
Manuela Batovanja, Treasurer
Director of Finance

- Both the capital and operating budgets were completed with a goal of preparedness as staff strived to meet the following benchmarks:
 - Align with the Strategic Plan as update August 2023
 - Align with the recommendation of the 10 Year Financial Plan
 - Align with the 10 Year Financial Plan for Water and Wastewater
 - Begin to implement recommendations made within the Water and Wastewater Masterplan
 - Maximize funding opportunities available.

- The chart below represents the recommended revenues and expenses contained within the 2024 Operating Budget as presented to Council.

2024 BUDGET SUMMARY			
	REVENUE	EXPENDITURE	DIFFERENCE
Finance, Taxation, Boards	\$10,845,887	\$4,329,245	\$6,516,642
Admin, Council, COVID, 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

The proposed by-law for Council’s consideration on tonight’s Regular Meeting sets out the adoption of the estimates of all sums required for municipal purposes, both operational and capital, for the 2024 year.

Conclusion

As a progression into multi-year budgeting, we have shown a four-year plan which aligns with the Strategic Plan of Council. However, we are recommending that only 2024 be adopted. The remaining years 2025 to 2027 are to be reviewed with Council through a series of meetings in 2024 and adjusted for strategic planning and economic conditions.

Attachments

- C11 - MEMO MB - Amendment to the 2024-2027 Draft Capital Budget
- 2024 Operating and Capital Budget



MEMORANDUM

To: Mayor and Council
cc: Maury O'Neill, CAO/Clerk
From: Manuela Batovanja, Treasurer
Date: December 12, 2023
Re: Amendment to the 2024 to 2027 Draft Capital Budget

The first draft of the 2024-2027 Municipality of Wawa Operating Budget resulted in a deficit of \$600,000. To reduce the deficit without greatly impacting the municipal tax levy changes were made to the capital budget. There has been no removal of any capital projects however the timing of the project or how it is being funded has been altered as described below:

Project Name	Year	Total	Taxation	Reserve	Grant	Other
MMCC Phase II-7520155	2024	\$1,030,000			\$515,000	Loan \$515,000
Updated Project	2024	\$1,030,000		\$515,000	\$515,000	
Fire Hall Design and Drawing	2024	\$50,000	\$50,000			
Updated Project	2025	\$50,000	\$50,000			
Asphalt Hot Box	2024	\$180,000	\$90,000	\$90,000		
Updated Project	2024	\$180,000	\$45,000	\$135,000		
Brownfield / Land Development	2024	\$100,000	\$50,000	\$50,000		
Updated Project	2024	\$50,000	\$50,000			
Updated Project	2025	\$50,000	\$50,000			
CCTV Inspection	2024	\$100,000		\$50,000		\$50,000
CCTV Inspection	2026	\$200,000		\$100,000		\$100,000
Updated Project	2024	\$100,000		\$75,000		\$25,000
Updated Project	2026	\$200,000		\$125,000		\$75,000

Project Name	Year	Total	Taxation	Reserve	Grant	Other
Water Distribution Upgrade	2024	\$75,000				\$75,000
	2026	\$100,000				\$100,000
Updated Project	2024	\$75,000		\$50,000		\$25,000
Updated Project	2026	\$100,000		\$50,000		\$50,000
Townhall Study and Reno **	2025	\$2,000,000				Loan \$2,000,000
Updated Project	2025	\$600,000		\$600,000		
Townhall Study and Reno **	2026	\$1,000,000				Loan \$1,000,000
Updated Project	2026	\$1,000,000		\$500,000		Loan \$500,000
Fire Hall Renovation	2026	\$550,000	\$100,000	\$450,000		
Updated Project	2026	\$550,000		\$550,000		
Long Term Planning	Year	Total	Taxation	Reserve	Grant	Other
Heavy Equipment	2024	\$275,000	\$275,000			
	2025	\$200,000	\$200,000			
	2026	\$100,000	\$100,000			
	2027	\$100,000	\$100,000			
Updated	2024	\$125,000	\$125,000			
Updated	2025	\$100,000	\$100,000			
Updated	2026	\$75,000	\$75,000			
Updated	2027	\$75,000	\$75,000			
Comm. Services	2024	\$95,000	\$95,000			
	2025	\$70,000	\$70,000			
	2026	\$70,000	\$70,000			
Updated	2024	\$15,000	\$15,000			
Updated	2025	\$15,000	\$15,000			
Updated	2026	\$15,000	\$15,000			
W & S Network	2024	\$75,000				\$75,000
	2025	\$75,000				\$75,000
	2026	\$75,000				\$75,000
	2027	\$75,000				\$75,000
Updated	2024	\$36,241				\$36,241
Updated	2025	\$38,378				\$38,378
Updated	2026	\$103,093				\$103,093
Updated	2027	\$154,194				\$154,194

Long Term Planning	Year	Total	Taxation	Reserve	Grant	Other
General Capital	2024	\$388,288				\$388,288
	2025	\$200,000				\$200,000
	2027	\$50,000				\$50,000
Updated	2024	\$200,000				\$200,000
	2025	\$0				\$0
	2027	\$0				\$0
Fire Trucks	2026	\$275,000	\$275,000			
	2027	\$225,000	\$225,000			
Updated	2026	\$150,000	\$150,000			
	2027	\$125,000	\$125,000			

** Note: The Total Townhall reno and study project has been reduced from \$3,000,000 to \$1,600,000.

There is no decision being requested today. This memo serves as information only. If Mayor or Council have any questions, please contact me directly. These changes are included in the 2024 to 2027 Operating and Capital Budget and unless it is determined that further deliberation is required, will be put forward for adoption in January 2024

Best regards,



Manuela Batovanja,
Treasurer
Municipality of Wawa



MUNICIPALITY OF WAWA
OPERATING AND CAPITAL BUDGET

**BUDGET
 2024**

GENERAL FUND

Revenue

TAXATION	(5,454,059.00)
SCHOOL BOARDS	(526,889.00)
ADMINISTRATION	(5,109,031.00)
INFORMATION TECHNOLOGY	(29,696.00)
FIRE DEPARTMENT	(32,028.00)
BUILDING DEPARTMENT	(56,850.00)
ANIMAL CONTROL	(500.00)
POLICE SERVICES	(15,800.00)
INFRASTRUCTURE SERVICES	(25,850.00)
AIRPORT	(810,274.00)
TRANSIT	(29,444.00)
GARBAGE COLLECTION	(61,157.00)
LANDFILL	(85,843.00)
SPECIAL INITIATIVES	(16,000.00)
WATER AND SEWER	(1,614,141.00)
CEMETERY	(13,742.00)
ASSISTANCE TO THE SENIORS	(22,723.00)
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	(244,428.00)
PARKS	(38,000.00)
PLANNING AND DEVELOPMENT	(2,427.00)
TOURISM	(106,067.00)
EXTERNAL BOARDS	(5,000.00)

Total Revenue (14,299,949.00)

Expense

MAYOR AND COUNCIL	102,615.00
TAXATION	10,336.00
SCHOOL BOARDS	526,213.00
ADMINISTRATION	3,068,684.00
INFORMATION TECHNOLOGY	197,235.00
FIRE DEPARTMENT	292,802.00
BUILDING DEPARTMENT	141,159.00
ANIMAL CONTROL	1,750.00
POLICE SERVICES	806,233.00
POLICE SERVICES BOARD	4,297.00
COMMUNITY EMERGENCY MEASURES	4,974.00
INFRASTRUCTURE SERVICES	2,054,999.00
AIRPORT	662,083.00
TRANSIT	64,693.00
GARBAGE COLLECTION	502,290.00
LANDFILL	117,823.00
SPECIAL INITIATIVES	23,200.00
WATER AND SEWER	1,613,721.00
CEMETERY	19,194.00
ASSISTANCE TO THE SENIORS	22,357.00
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	1,390,254.00
PARKS	100,772.00
PLANNING AND DEVELOPMENT	191,384.00
TOURISM	214,145.00
EXTERNAL BOARDS	2,166,736.00

Total Expense 14,299,949.00

Total GENERAL FUND 0.00

Schedule "A" to Municipality of Wawa By-Law No. 3666-24
 passed this 16th day of January 2024.



MUNICIPALITY OF WAWA
OPERATING AND CAPITAL BUDGET

**BUDGET
 2024**

CAPITAL FUND	
Revenue	
ADMINISTRATION	(629,690.00)
FIRE DEPARTMENT	(20,000.00)
INFRASTRUCTURE SERVICES	(490,000.00)
AIRPORT	(200,000.00)
TRANSIT	(203,000.00)
LANDFILL	(75,000.00)
WATER AND SEWER	(2,892,017.00)
CEMETERY	(50,000.00)
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	(1,605,000.00)
TOURISM	(95,000.00)
Total Revenue	(6,259,707.00)
Expense	
ADMINISTRATION	629,690.00
FIRE DEPARTMENT	20,000.00
INFRASTRUCTURE SERVICES	490,000.00
AIRPORT	200,000.00
TRANSIT	203,000.00
LANDFILL	75,000.00
WATER AND SEWER	2,892,017.00
CEMETERY	50,000.00
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	1,605,000.00
TOURISM	95,000.00
Total Expense	6,259,707.00
Total CAPITAL FUND	0.00