



2025-28 Draft Operating Budget

Presentation to Municipal Council

Wednesday, January 8, 2025



Council Budget Goals and Priorities

MISSION STATEMENT

Council and its employees proudly serve the community by providing a balanced range of sustainable, affordable and necessary core municipal services and programs that meet residents' needs.

CORE VALUES

Fiscal Responsibility and Sustainability - We strive to increase the efficiency and effectiveness of the organization through long-term planning, increasing reserves for capital improvements and completing annual operational plans focused on best value for use of public money.

Accountability - We believe in being accountable and taking responsibility for ourselves, employees, customers and our work. We strive to meet annual goals & objectives and communicate to residents.



Mission: Council and its employees proudly serve the community by providing a balanced range of sustainable, affordable and necessary core municipal services and programs that meet residents' needs.

Vision: Wawa will be a leading community that other Ontario municipalities aspire to emulate as we continually strive to offer essential and cost-effective programs and services.

Core Values: Integrity and Respect, Teamwork and Collaboration, Excellent Customer Service, Fiscal Responsibility and Sustainability, Accountability

Key Priorities and Actions

Infrastructure Improvements	Tourism and Economic Dev.	Government Operations	Long-term Financial Planning	Human Resources	Programs and Services
<ul style="list-style-type: none"> • Update AMP • Increase annual funding to capital reserves • Implement Capital Recommendations from Water & Wastewater Master Plan • Strategy to upgrade and construct town hall • Valley Park Walking Trail • Community Center Upgrades • Strategy to replace/upgrade Fire Hall 	<ul style="list-style-type: none"> • Housing Strategy • Round table Mining and Forestry • Encourage property standards compliance • Complete CIP • Implement MAT • Physician & Medical Professional Recruitment • Hire EDO • Branding & Marketing Strategy • New Industrial Park • Implement 5-yr tourism strategy plan • Market Gap Study • Immigration Strategy • Review Tourist Info Centre 	<ul style="list-style-type: none"> • Submit annual dept operational plans • Facilitated TR review • Promote website • Report on Strategic Plan (semi-annually) • Increase regular external/internal communications • Truth & Reconciliation • Review/Update by-laws & policies • Complete Fire Risk Assessments/update E&R by-law • Review transit ops, consider electric van • Support new OPP detachment building 	<ul style="list-style-type: none"> • Complete review of ADSAB apportionment calculation • Implement Water and wastewater rate charges plan • Update Ten-Year Financial Plan Annually • Implement Water and wastewater 10-yr financial plan • Review community centre ops and user and user fees to ensure sustainability 	<ul style="list-style-type: none"> • Annual training & team building plans for staff and council • Succession plan • 2024 Union Agreement • Independent Organizational Review • Review/update job descriptions and hire consultant to conduct pay equity and job evaluation reviews 	<ul style="list-style-type: none"> • Service Levels Review Core Services • Review broadband requirements • Review opportunities to increase recycling and reduce garbage pick-up to bi-weekly • Review waste collection and cost-effectiveness of delivery model • Cemetery Expansion Plan

Achieving Strategic Results



Sustainable and responsible spending is at the heart of Wawa's strategic plan and municipal budgeting process. This includes a focus on preparing for the future. To meet council and community expectations, the following are included in the budget;

- ▶ Modernize and Streamline Processes - new financial software with movement to on-line system for residents to pay bills, monitor accounts and make inquiries. Includes new website design for on-line form submissions.
- ▶ Implement MAT Tax in April and continued regulation of Short-Term Accommodations - Visitors pay for tourism improvements and not ratepayers.
- ▶ Assist Economic Growth - Develop a Municipal Tourism Brand and Marketing Strategy, support CIP Downtown Incentives, EDO Position
- ▶ Contribute to the Physician Recruitment in 2025 - \$23,000
- ▶ Provide Efficient and Effective Governance - support staff training, continuous improvement and accountability.
- ▶ Responding to and planning for future infrastructure needs by increased contribution to reserves over time.

2025-28 Multi-Year Budget Approach

- ❖ Affordability to ratepayers
- ❖ Maintain current levels of service
- ❖ Keep cost increases to a minimum
- ❖ Focus on and plan for the long-term - save for future
- ❖ Meet infrastructure and capital needs - Asset Plan Update July 2025
- ❖ 2026 and Beyond
 - *Review programs and services with Council and Community in 2025 to prepare for potential service level changes as costs continue to increase.*



2025 Budget Highlights

- ❖ The 2025 budget recommends a **4.03% tax** levy increase (\$218,714) and an estimated **1.8% capital** levy (\$100,000)
 - ❖ *On a residential dwelling assessed at \$100,000, means \$140 more per year.*
- ❖ Includes \$7.3 million in capital and \$855,930 to long-term capital
- ❖ Inflation continues to increase all costs and strong dependency on airport fuel sales, investment interest and grant remains
- ❖ Future tax levy increases 2026-2028 are estimated at 4% per year
- ❖ Capital Replacement Levy Recommended at estimated 2% per year



2025 Budget Challenges

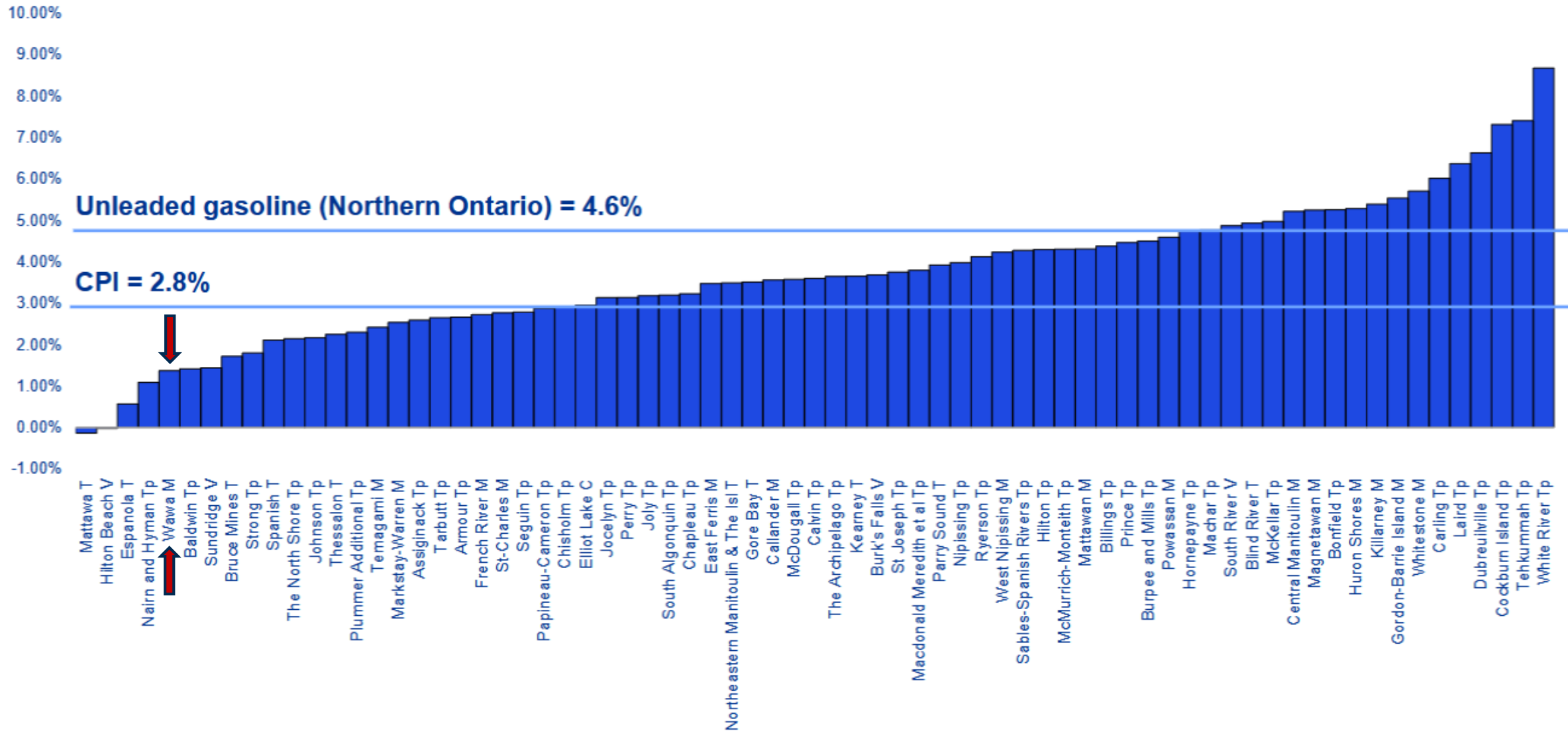
- ▶ Overdue accounts and non-payment of property taxes
 - ▶ Added \$360,000 in 2025-28 to operating (~6% *levy increase*)
- ▶ Inflation and costs still rising
 - ▶ Increased benefits 4% and wages 2% in 2025 (↑\$200,000)
 - ▶ Board costs up - OPP Detachment and policing up
 - ▶ Capital purchases and construction costs still climbing
- ▶ ADSAB budget - continue paying more than fair share
 - ▶ Strong reliance on power dam grant
- ▶ Annual operating costs increasing faster than revenues
- ▶ Assets - long-term budget not keeping pace with capital needs



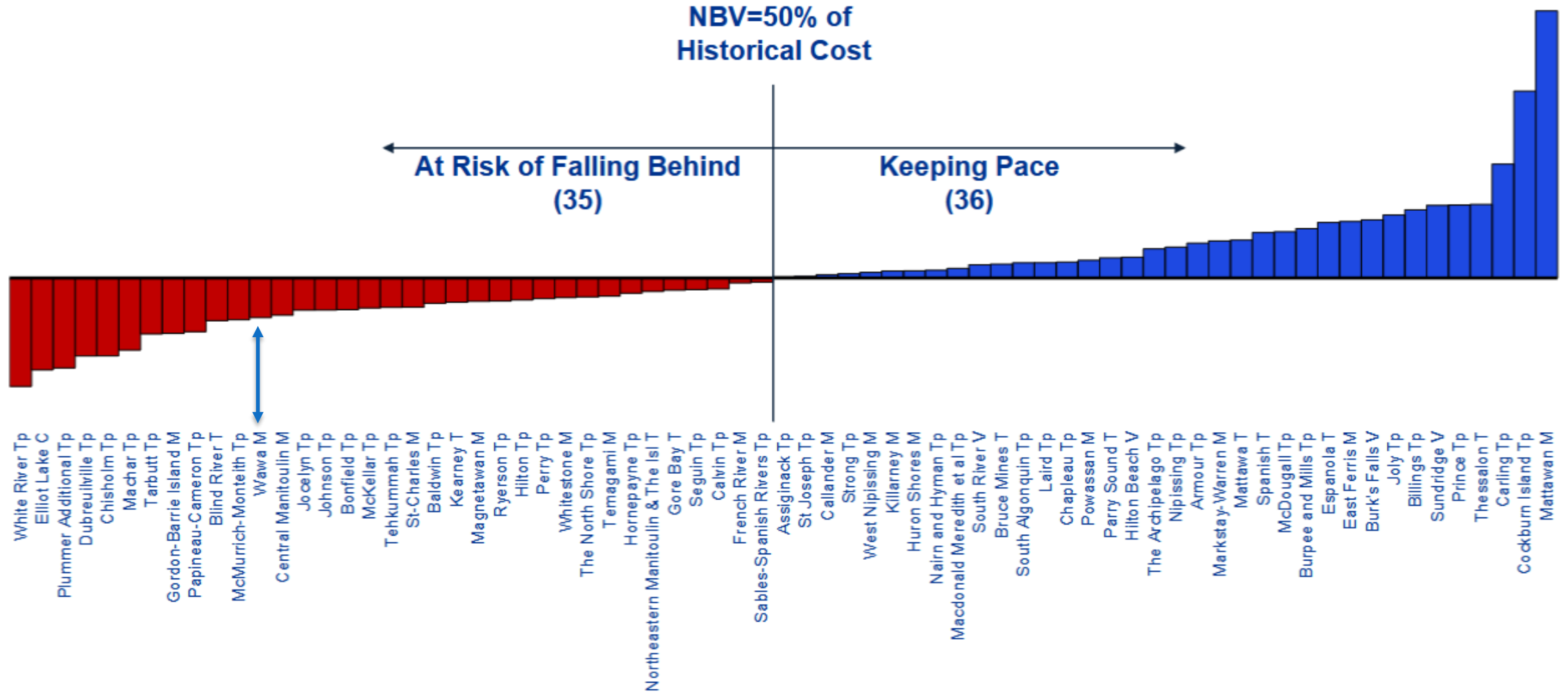
2025 Budget - Some Positives

- ▶ MAT Tax Revenue - \$150,000 (2025) and \$300,000 each year after
- ▶ OMPF Grant - up \$50,000 in 2025
- ▶ OCIF Grant - up \$270,000 more in 2025
- ▶ Elimination of IT/GIS position - \$50,000+ in savings
- ▶ Continue using existing staff to coordinate TIC - \$30,000 in savings
- ▶ Switch full-time to two part-time at MMCC - \$38,000 in savings
- ▶ FedNor grant for EDO - \$97,000 in 2025 and 2026, \$45,000 in 2027
- ▶ Other includes reduction in O.P.P. costing estimate for 2025

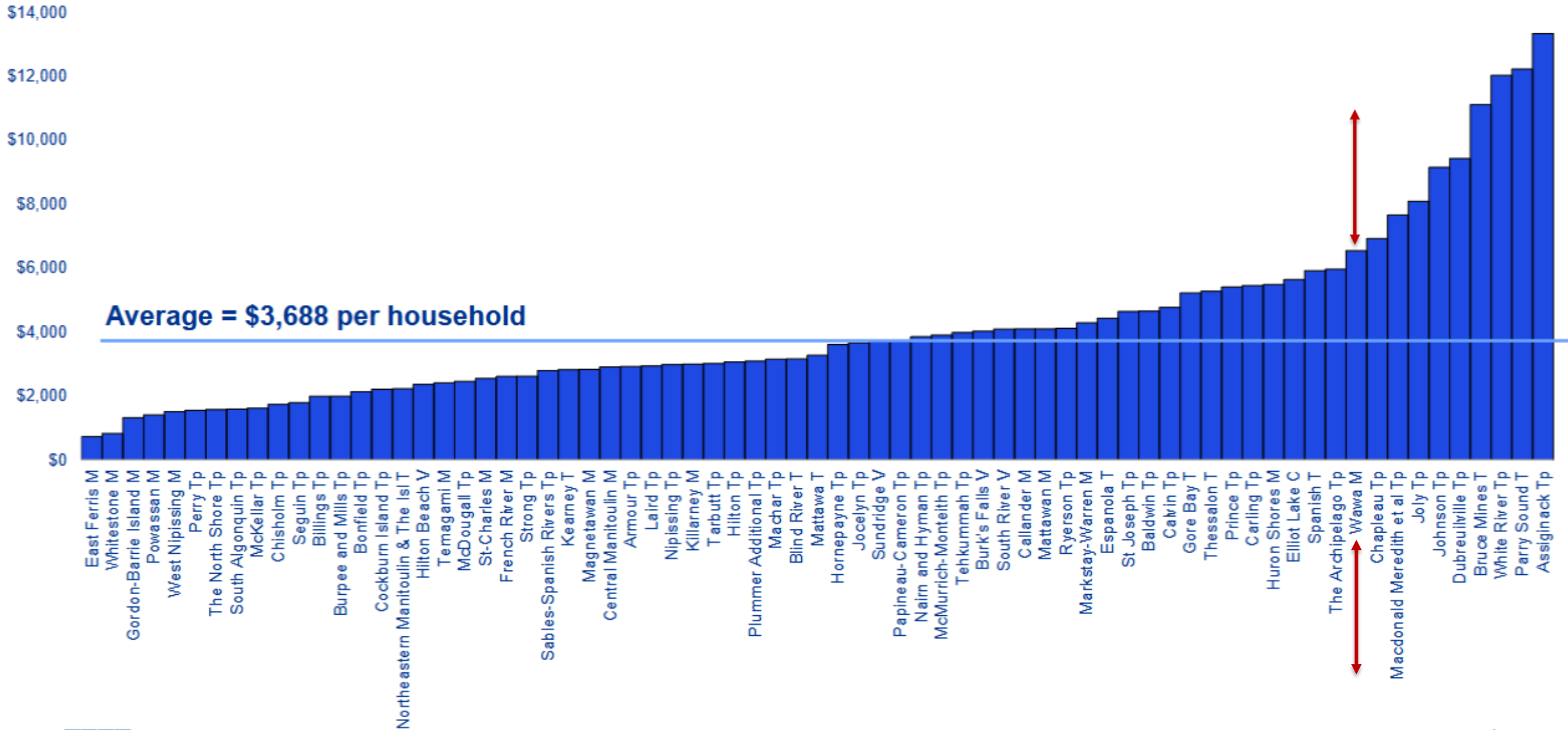
03 Average Annual Levy Increase (2017 to 2022)



03 Net Book Value as a Percentage of Historical Cost



03 Reserves per Household



Estimated 2025 Budget Impact

Levy increase of 4.03% means an average residential tax increase of 3.85%.

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

Monthly Tax
Rate Increase
\$8.89



Monthly
Water/Sewer
Rate Increase
\$3.63



Monthly Capital
Levy \$2.75



ANNUAL
INCREASE
\$15.27/month
\$183/year

2025 BUDGET SUMMARY

	REVENUE	EXPENDITURE	DIFFERENCE
Finance, Taxation, Boards	\$11,545,743	\$5,021,028	\$6,524,715
Admin, Council, IT	\$462,123	\$1,944,602	-\$1,482,479
Fire, Building	\$88,840	\$450,085	-\$361,245
Community Services, Tourism	\$1,081,921	\$2,391,179	-\$1,309,258
Infrastructure Services	\$1,054,970	\$4,426,703	-\$3,371,733
Water and Sewer	\$1,666,983	\$1,666,983	\$0
TOTAL BUDGET	\$15,900,580	\$15,900,580	\$0

***NOTE: 2024 Budgeted Expenditure - \$14,299,949
2025 is a 11.19% budget increase or \$1,600,631***

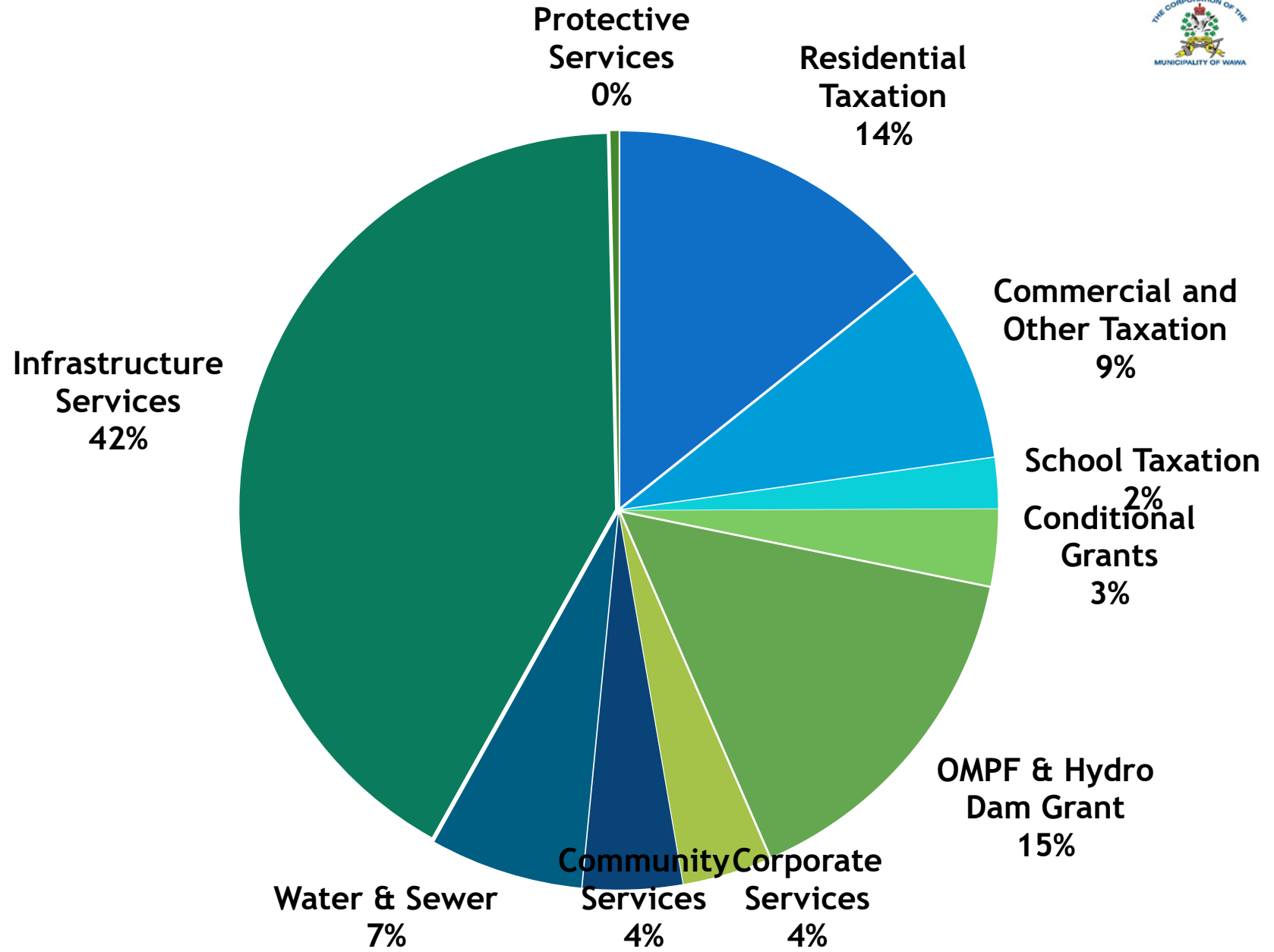
2025 Budget Revenues



Revenues	2024 Budget	2025 Budget	Difference	% Change	Notes
Finance, Taxation, Boards	\$10,845,887	\$11,545,743	\$699,856	6.45%	4% levy increase, OMPF & OCIF Increase
Admin, Council, IT	\$238,646	\$462,123	\$223,477	93.64%	\$85K From Reserves & EDO Grant
Fire, Building	\$89,378	\$88,840	-\$538	-0.60%	No significant changes
Community Services	\$388,495	\$1,081,921	\$693,426	178.49%	Marina Divestiture, MMCC grants, MAT
Infrastructure Services	\$1,123,402	\$1,054,970	\$68,432	-6.09%	Decreased airport fuel sales
Water and Sewer	\$1,614,141	\$1,666,983	\$52,842	3.27%	Increased fixed and volume-based fees
TOTAL BUDGET	\$14,299,949	\$15,900,580	\$1,600,631	11.19%	



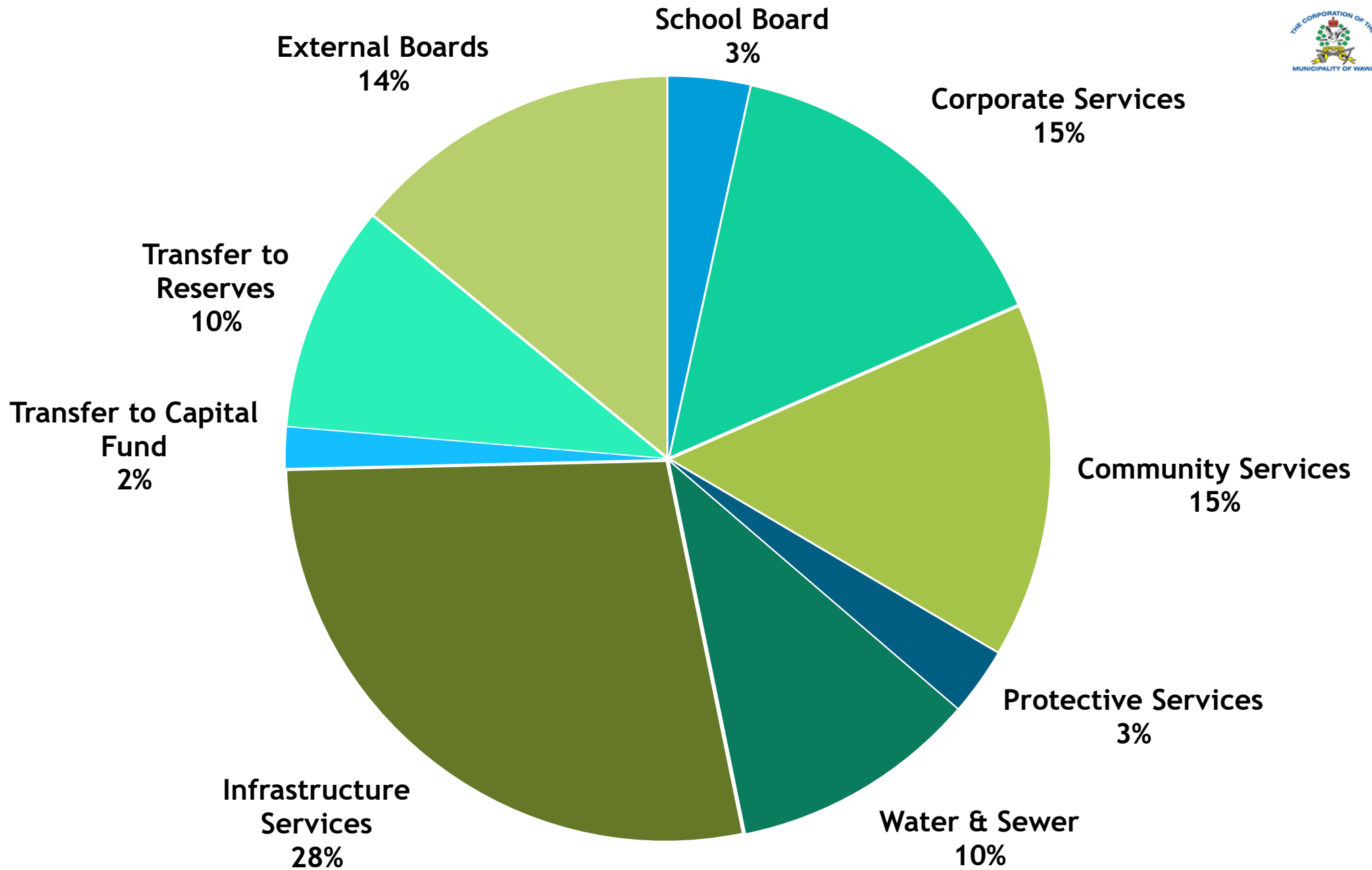
2025 Budget Revenue By Dep't



2025 Budget Expenditures

Expenses	2024 Budget	2025 Budget	Difference	% Change	Notes
Finance, Taxation, Boards	\$4,329,245	\$5,021,028	\$691,783	15.98%	Addition of bad debt \$360,000 & increase in external boards
Admin, Council, IT	\$1,828,416	\$1,944,602	\$116,186	6.35%	Organizational Review Website Redo
Fire, Building, Planning	\$441,136	\$450,085	\$8,949	2.08%	Inflationary increases
Com. Services, Tourism	\$1,705,171	\$2,391,179	\$686,008	40.23%	Marina \$350,000 to reserve & all costs up
Infrastructure Services	\$4,381,840	\$4,426,703	\$44,863	1.02%	Increased utility and salary costs
Water and Sewer	\$1,614,141	\$1,666,983	\$52,840	3.27%	Inflationary increases
TOTAL BUDGET	\$14,299,949	\$15,900,580	\$1,600,631	11.19%	

2025 Budget Expenses By Dep't





2025 Payroll Costs



NOTES:
 2025 COLA 2.0%

2025 Reductions
 IT/GIS ↓ \$100,000
 MMCC ↓ \$38,000
 TIC ↓ \$30,000

New Positions
 Contract EDO
 Airport Full-Time

➔ Retiree Benefits not included

	2022	2023	2024 (actuals)	2025 (budget)
TOTAL	\$3,763,787	\$3,857,566	\$3,819,980	\$4,058,522
Wages	\$2,944,994	\$3,012,191	\$2,906,522	\$3,106,104
Benefits	\$818,793	\$845,375	\$913,458	\$952,418



TAX SUPPORTED

2025 OPERATING BUDGET

**MUNICIPALITY OF WAWA
2025-2028 DEPARTMENTAL BUDGET - FINANCE
SUMMARY OF ACCOUNTS**



	2022 ACTUAL VALUES	2023 ACTUAL VALUES	2024 ACTUAL BUDGET	2024 FINAL BUDGET	2025 BUDGET	PRELIMINARY 2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
TAXATION	\$ (5,142,123)	\$ (5,265,032)	\$ (5,476,614)	\$ (5,454,059)	\$ (5,783,129)	\$ (6,016,137)	\$ (6,264,615)	\$ (6,523,528)
SCHOOL BOARD	\$ (529,832)	\$ (508,894)	\$ (189,757)	\$ (526,889)	\$ (547,966)	\$ (569,885)	\$ (592,681)	\$ (616,390)
FINANCE	\$ (5,134,083)	\$ (5,281,780)	\$ (4,393,699)	\$ (4,859,939)	\$ (5,209,648)	\$ (4,985,860)	\$ (4,791,285)	\$ (4,758,078)
HEALTH AND SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE SERVICES BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXTERNAL BOARDS	\$ (10,000)	\$ (10,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
SCHOOL BOARD REQS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (10,816,039)	\$ (11,065,707)	\$ (10,060,069)	\$ (10,845,887)	\$ (11,545,743)	\$ (11,576,882)	\$ (11,653,581)	\$ (11,902,996)
EXPENSES								
TAXATION	\$ 112,778	\$ 102,469	\$ 208,223	\$ 10,336	\$ 10,770	\$ 11,212	\$ 11,683	\$ 12,174
SCHOOL BOARD	\$ 12,021	\$ 8,463	\$ 84,012	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE	\$ 1,899,958	\$ 2,167,885	\$ 12,171	\$ 1,620,663	\$ 2,231,946	\$ 1,979,156	\$ 1,728,743	\$ 1,891,243
HEALTH AND SAFETY	\$ 3,602	\$ 9,056	\$ 3,300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
POLICE SERVICES BOARD	\$ 1,876	\$ 2,141	\$ 2,476	\$ 4,297	\$ -	\$ -	\$ -	\$ -
EXTERNAL BOARDS	\$ 2,118,479	\$ 2,070,172	\$ 1,786,099	\$ 2,166,736	\$ 2,230,050	\$ 2,276,475	\$ 2,321,930	\$ 2,365,717
SCHOOL BOARD REQS	\$ 511,023	\$ 506,591	\$ 380,636	\$ 526,213	\$ 547,262	\$ 569,153	\$ 591,919	\$ 615,597
TOTAL EXPENSES	\$ 4,659,736	\$ 4,866,777	\$ 2,476,916	\$ 4,329,245	\$ 5,021,028	\$ 4,836,996	\$ 4,655,275	\$ 4,885,731
NET SURPLUS/DEFICIT	\$ (6,156,303)	\$ (6,198,929)	\$ (7,583,153)	\$ (6,516,642)	\$ (6,524,715)	\$ (6,739,886)	\$ (6,998,306)	\$ (7,017,265)

MUNICIPALITY OF WAWA
2025-2028 DEPARTMENTAL BUDGET - ADMIN
SUMMARY OF ACCOUNTS



	2022 ACTUAL VALUES	2023 ACTUAL VALUES	2024 ACTUAL VALUES	2024 FINAL BUDGET	PRELIMINARY			
					2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
COUNCIL	\$ (10,000)	\$ (540)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,000)	\$ -	\$ -
ADMIN	\$ (422,703)	\$ (245,622)	\$ (199,001)	\$ (154,356)	\$ (276,000)	\$ (141,635)	\$ (218,096)	\$ (219,231)
IT	\$ (40,001)	\$ (28,698)	\$ (29,696)	\$ (29,696)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
CEMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIT	\$ (30,836)	\$ (30,436)	\$ (3,857)	\$ (29,444)	\$ (29,972)	\$ (30,510)	\$ (31,060)	\$ (31,620)
SENIORS ASSISTANCE	\$ (28,093)	\$ (32,387)	\$ (43,731)	\$ (22,723)	\$ (23,177)	\$ (23,641)	\$ (24,114)	\$ (24,596)
PLANNING	\$ (1,500)	\$ (2,000)	\$ (4,875)	\$ (2,427)	\$ (2,474)	\$ (2,522)	\$ (2,571)	\$ (2,621)
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ (129,000)	\$ (179,000)	\$ (141,570)	\$ (80,000)
TOTAL REVENUE	\$ (533,134)	\$ (339,684)	\$ (281,159)	\$ (238,646)	\$ (462,123)	\$ (396,808)	\$ (418,911)	\$ (359,568)
EXPENSES								
COUNCIL	\$ 103,652	\$ 83,151	\$ 61,630	\$ 96,615	\$ 96,540	\$ 98,403	\$ 100,241	\$ 101,862
ELECTIONS	\$ 7,283	\$ 7,283	\$ 1,183	\$ 6,000	\$ 6,000	\$ 24,000	\$ 6,000	\$ 6,000
ADMIN	\$ 1,357,973	\$ 1,191,608	\$ 948,133	\$ 1,254,568	\$ 1,428,758	\$ 1,294,233	\$ 1,561,533	\$ 1,566,719
IT	\$ 168,064	\$ 196,468	\$ 197,235	\$ 197,235	\$ 127,171	\$ 131,071	\$ 133,293	\$ 135,568
CEMC	\$ 792	\$ 3,719	\$ 3,677	\$ 4,974	\$ 5,091	\$ 5,107	\$ 5,124	\$ 9,641
COVID	\$ 5,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSIT	\$ 64,255	\$ 64,286	\$ 40,243	\$ 55,283	\$ 56,378	\$ 57,496	\$ 58,636	\$ 59,799
SENIORS ASSISTANCE	\$ 16,560	\$ 36,793	\$ 24,951	\$ 22,357	\$ 27,547	\$ 23,096	\$ 23,522	\$ 23,952
PLANNING	\$ 32,573	\$ 7,508	\$ 3	\$ 3,704	\$ 3,704	\$ 3,704	\$ 3,704	\$ 3,704
ECONOMIC DEVELOPMENT	\$ -	\$ 28,697	\$ 24,086	\$ 187,680	\$ 193,413	\$ 196,658	\$ 160,773	\$ 96,560
TOTAL EXPENSES	\$ 1,756,334	\$ 1,619,513	\$ 1,301,141	\$ 1,828,416	\$ 1,944,602	\$ 1,833,768	\$ 2,052,826	\$ 2,003,805
NET SURPLUS/DEFICIT	\$ 1,223,200	\$ 1,279,829	\$ 1,019,982	\$ 1,589,770	\$ 1,482,479	\$ 1,436,960	\$ 1,633,915	\$ 1,644,237

MUNICIPALITY OF WAWA
 2025 - 2028 DEPARTMENTAL BUDGET - FIRE / BUILDING / BY-LAW ENFORCEMENT
 SUMMARY OF ACCOUNTS



	2022	2023	2024	2024 BUDGET	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	ACTUAL VALUES		2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
FIRE	\$ (49,870)	\$ (112,206)	\$ (14,948)	\$ (32,028)	\$ (31,490)	\$ (31,670)	\$ (31,855)	\$ (32,045)
BUILDING	\$ (57,898)	\$ (59,689)	\$ (50,330)	\$ (56,850)	\$ (56,850)	\$ (56,850)	\$ (56,850)	\$ (56,850)
BY-LAW ENFORCEMENT	\$ (349)	\$ (120)	\$ (828)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
TOTAL REVENUE	\$ (108,116)	\$ (172,014)	\$ (66,107)	\$ (89,378)	\$ (88,840)	\$ (89,020)	\$ (89,205)	\$ (89,395)
EXPENSES								
FIRE	\$ 285,296	\$ 346,257	\$ 106,741	\$ 292,802	\$ 292,806	\$ 347,044	\$ 389,171	\$ 427,681
BUILDING	\$ 122,617	\$ 133,864	\$ 111,726	\$ 141,159	\$ 151,185	\$ 155,465	\$ 159,134	\$ 162,110
BY-LAW ENFORCEMENT	\$ 2,389	\$ 1,308	\$ 997	\$ 7,175	\$ 6,094	\$ 6,138	\$ 7,650	\$ 7,696
TOTAL EXPENSES	\$ 410,302	\$ 481,429	\$ 219,464	\$ 441,136	\$ 450,085	\$ 508,647	\$ 555,955	\$ 597,487
NET (SURPLUS)/DEFICIT	\$ 302,186	\$ 309,415	\$ 153,357	\$ 351,758	\$ 361,245	\$ 419,627	\$ 466,750	\$ 508,092

COMMUNITY SERVICES & TOURISM

MUNICIPALITY OF WAWA
2025-2028 DEPARTMENTAL BUDGET - COMMUNITY SERVICES
SUMMARY OF ACCOUNTS



	2022	2023	2024	2024	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
MMCC	\$ (148,354)	\$ (213,087)	\$ (190,139)	\$ (199,479)	\$ (240,748)	\$ (246,027)	\$ (251,649)	\$ (322,509)
REC PROGRAM	\$ (37,738)	\$ (57,865)	\$ (44,897)	\$ (44,949)	\$ (50,163)	\$ (49,498)	\$ (50,234)	\$ (50,271)
PARKS	\$ (25,463)	\$ (24,169)	\$ (27,987)	\$ (38,000)	\$ (530,500)	\$ (41,000)	\$ (40,260)	\$ (39,530)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EVENTS	\$ (1,000)	\$ (11,535)	\$ (507)	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM	\$ (72,972)	\$ (85,781)	\$ (112,977)	\$ (106,067)	\$ (260,510)	\$ (412,310)	\$ (414,146)	\$ (416,019)
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (285,528)	\$ (392,437)	\$ (376,505)	\$ (388,495)	\$ (1,081,921)	\$ (748,835)	\$ (756,289)	\$ (828,329)
EXPENSES								
MMCC	\$ 1,438,539	\$ 1,538,871	\$ 933,804	\$ 1,343,994	\$ 1,373,504	\$ 1,404,362	\$ 1,430,169	\$ 1,457,542
REC PROGRAM	\$ 48,496	\$ 40,706	\$ 29,727	\$ 20,270	\$ 20,005	\$ 20,765	\$ 21,500	\$ 22,270
PARKS	\$ 299,993	\$ 251,415	\$ 194,555	\$ 75,679	\$ 578,925	\$ 80,677	\$ 83,425	\$ 86,153
VEHICLES	\$ 75,817	\$ 49,015	\$ 20,645	\$ 34,083	\$ 31,311	\$ 32,055	\$ 32,564	\$ 33,005
EVENTS	\$ 18,048	\$ 17,102	\$ 10,903	\$ 17,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
TOURISM	\$ 238,517	\$ 279,453	\$ 237,320	\$ 214,145	\$ 369,434	\$ 483,428	\$ 426,870	\$ 375,865
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 2,119,410	\$ 2,176,562	\$ 1,426,954	\$ 1,705,171	\$ 2,391,179	\$ 2,039,287	\$ 2,012,528	\$ 1,992,835
NET (SURPLUS)/DEFICIT	\$ 1,833,882	\$ 1,784,125	\$ 1,050,449	\$ 1,316,676	\$ 1,309,258	\$ 1,290,452	\$ 1,256,239	\$ 1,164,506

INFRASTRUCTURE

MUNICIPALITY OF WAWA
2025-2028 DEPARTMENTAL BUDGET - INFRASTRUCTURE
SUMMARY OF ACCOUNTS



	2022	2023	2024	2024	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
INFRASTRUCTURE - ADMIN	\$ (176,610)	\$ (33,034)	\$ (16,983)	\$ (17,480)	\$ (17,470)	\$ (17,776)	\$ (18,088)	\$ (18,406)
BUILDINGS	\$ (124,961)	\$ (120,946)	\$ (100,022)	\$ (118,036)	\$ (129,104)	\$ (130,299)	\$ (133,299)	\$ (135,799)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROADS	\$ (921)	\$ (1,031)	\$ (1,227)	\$ (870)	\$ (870)	\$ (870)	\$ (870)	\$ (870)
AIRPORT	\$ (1,021,253)	\$ (959,639)	\$ (647,629)	\$ (810,274)	\$ (727,428)	\$ (741,468)	\$ (755,921)	\$ (770,663)
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY	\$ (12,446)	\$ (9,385)	\$ (10,520)	\$ (13,742)	\$ (13,867)	\$ (13,995)	\$ (14,125)	\$ (14,258)
LANDFILL	\$ (158,725)	\$ (156,611)	\$ (209,706)	\$ (163,000)	\$ (166,231)	\$ (169,517)	\$ (172,358)	\$ (175,256)
TOTAL REVENUE	\$ (1,494,915)	\$ (1,280,646)	\$ (986,088)	\$ (1,123,402)	\$ (1,054,970)	\$ (1,073,925)	\$ (1,094,661)	\$ (1,115,252)
EXPENSES								
INFRASTRUCTURE - ADMIN	\$ 635,146	\$ 655,459	\$ 632,604	\$ 1,411,022	\$ 1,390,158	\$ 1,432,196	\$ 1,468,300	\$ 1,495,286
BUILDINGS	\$ 1,249,816	\$ 1,242,092	\$ 927,147	\$ 1,080,534	\$ 1,163,841	\$ 1,339,541	\$ 1,372,622	\$ 1,402,285
VEHICLES	\$ 104,943	\$ 84,211	\$ 40,422	\$ 48,473	\$ 49,288	\$ 51,565	\$ 51,741	\$ 51,041
HEAVY EQUIPMENT	\$ 497,994	\$ 476,971	\$ 224,264	\$ 247,458	\$ 246,057	\$ 268,996	\$ 256,705	\$ 264,485
ROADS	\$ 953,993	\$ 1,026,693	\$ 471,245	\$ 263,643	\$ 282,094	\$ 263,717	\$ 265,121	\$ 275,403
AIRPORT	\$ 771,631	\$ 782,690	\$ 500,531	\$ 662,083	\$ 641,693	\$ 648,116	\$ 647,332	\$ 649,891
EQUIPMENT	\$ 28,169	\$ 10,246	\$ 11,447	\$ 6,120	\$ 4,857	\$ 4,945	\$ 5,895	\$ 5,253
CEMETERY	\$ 20,256	\$ 45,545	\$ 18,310	\$ 19,194	\$ 17,199	\$ 17,204	\$ 19,254	\$ 16,754
LANDFILL	\$ 535,420	\$ 736,206	\$ 446,965	\$ 643,313	\$ 631,516	\$ 640,492	\$ 649,093	\$ 655,284
TOTAL EXPENSES	\$ 4,797,368	\$ 5,060,114	\$ 3,272,935	\$ 4,381,840	\$ 4,426,703	\$ 4,666,772	\$ 4,736,063	\$ 4,815,682
NET (SURPLUS)/DEFICIT	\$ 3,302,453	\$ 3,779,467	\$ 2,286,848	\$ 3,258,438	\$ 3,371,733	\$ 3,592,847	\$ 3,641,402	\$ 3,700,430

The background of the cover is a photograph of a school building with a green roof and a flagpole. The image is partially obscured by a dark blue geometric overlay on the right side. The text is overlaid on the dark blue area.

NON-TAX SUPPORTED

2025 OPERATING BUDGET

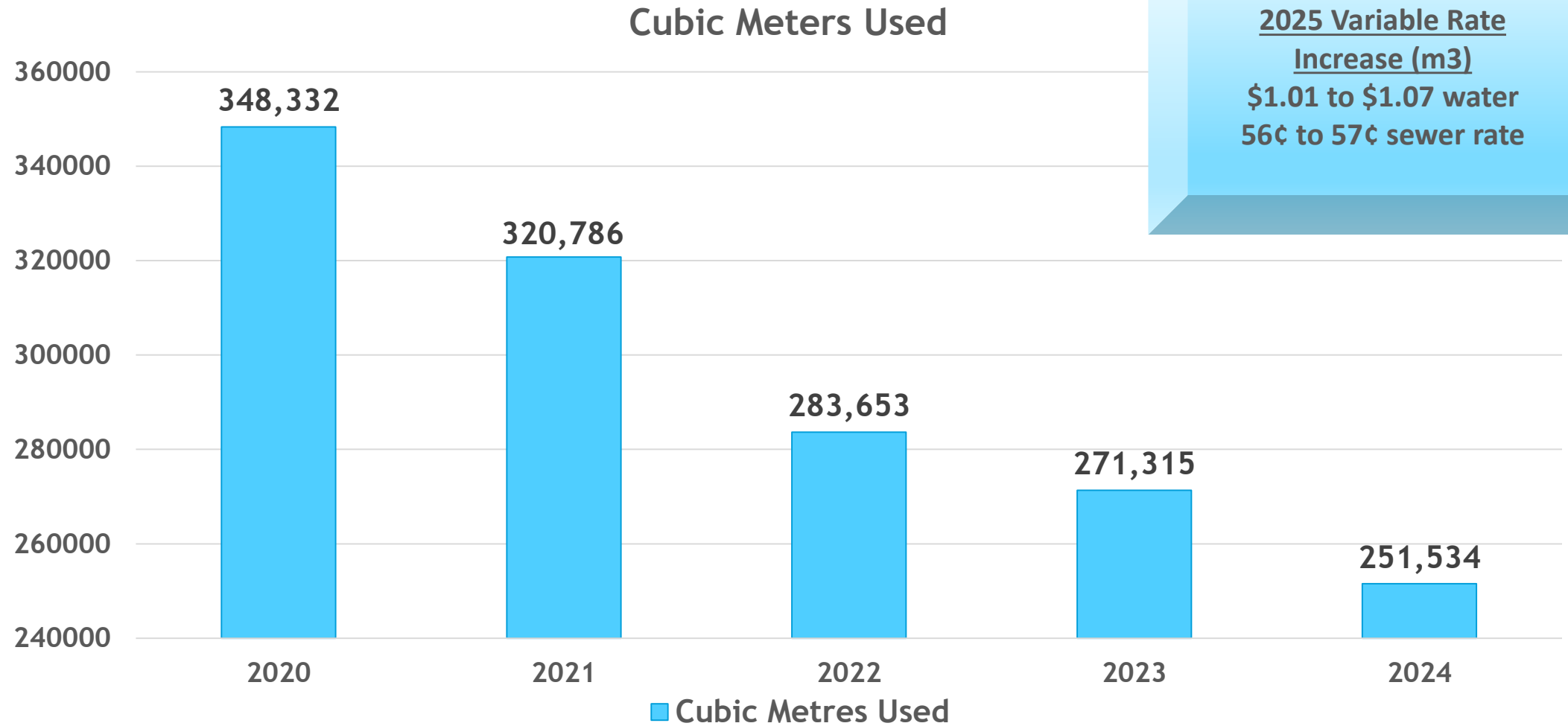
WATER AND WASTEWATER

MUNICIPALITY OF WAWA
2025-2028 DEPARTMENTAL BUDGET - INFRASTRUCTURE - WATER AND WASTEWATER
SUMMARY OF ACCOUNTS



	2022	2023	2024	2024	PRELIMINARY			
	ACTUAL VALUES	ACTUAL VALUES	ACTUAL VALUES	FINAL BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUE								
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER AND WATER SYSTEM	\$ (1,605,507)	\$ (1,511,010)	\$ (1,060,657)	\$ (1,606,641)	\$ (1,659,433)	\$ (1,725,073)	\$ (1,793,695)	\$ (1,865,442)
MRV WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PINEWOOD DR. WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER TREATMENT PLANT	\$ (6,294)	\$ (6,045)	\$ (5,140)	\$ (7,500)	\$ (7,550)	\$ (7,600)	\$ (7,650)	\$ (7,700)
TOTAL REVENUE	\$ (1,611,801)	\$ (1,517,054)	\$ (1,065,797)	\$ (1,614,141)	\$ (1,666,983)	\$ (1,732,673)	\$ (1,801,345)	\$ (1,873,142)
EXPENSES								
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ 1,363	\$ 840	\$ 89	\$ 420	\$ 432	\$ 439	\$ 386	\$ 394
STORM & SANITARY SEWER	\$ 204,199	\$ 195,799	\$ 47,122	\$ 24,330	\$ 24,731	\$ 25,137	\$ 25,550	\$ 25,969
SEWER TREATMENT PLANT	\$ 165,053	\$ 149,617	\$ 83,151	\$ 93,457	\$ 96,444	\$ 99,547	\$ 108,522	\$ 107,574
SEWER AND WATER SYSTEM	\$ 828,562	\$ 517,877	\$ 142,737	\$ 875,788	\$ 907,737	\$ 952,705	\$ 994,053	\$ 1,057,862
MRV WATER SYSTEM	\$ 75,404	\$ 85,855	\$ 37,907	\$ 18,035	\$ 18,940	\$ 19,815	\$ 20,376	\$ 20,376
PINEWOOD DR. WATER SYSTEM	\$ 5,812	\$ 5,695	\$ 786	\$ 3,060	\$ 3,210	\$ 3,340	\$ 3,484	\$ 3,628
WATER PURIFICATION	\$ 42,665	\$ 60,727	\$ 41,295	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	\$ 54,122
WATER DISTRIBUTION	\$ 277,599	\$ 270,046	\$ 67,296	\$ 57,485	\$ 58,934	\$ 60,391	\$ 61,603	\$ 62,834
WATER TREATMENT PLANT	\$ 1,041,204	\$ 1,154,281	\$ 502,252	\$ 470,881	\$ 484,421	\$ 498,515	\$ 512,327	\$ 519,902
WAWA LAKE PUMP HOUSE	\$ 3,195	\$ 3,028	\$ 3,609	\$ 7,286	\$ 7,525	\$ 7,740	\$ 7,918	\$ 8,140
VEHICLE - 2018 Chev Silverado 1500 4x4 - WHITE	\$ 16,440	\$ 16,211	\$ 15,093	\$ 7,518	\$ 6,833	\$ 6,950	\$ 7,879	\$ 7,191
VEHICLE - 2008 FORD F350 4X2 BLK/ORANGE	\$ 1,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE - 1994 TANKER / FLUSHER	\$ 267	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE - 2018 Chev Silverado 1500 4x4 - White - Assist.	\$ -	\$ 3,538	\$ -	\$ 4,881	\$ 5,756	\$ 5,034	\$ 5,125	\$ 5,150
TOTAL EXPENSES	\$ 2,663,031	\$ 2,463,852	\$ 941,337	\$ 1,614,141	\$ 1,666,983	\$ 1,732,673	\$ 1,801,345	\$ 1,873,142
NET (SURPLUS)/DEFICIT	\$ 1,051,230	\$ 946,797	\$ (124,460)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Water Consumption Data (m3)



2025 Variable Rate Increase (m3)
\$1.01 to \$1.07 water
56¢ to 57¢ sewer rate

2025 estimate based on 1,288 metres and 271,315 m3



CAPITAL PROJECTS

2025 OPERATING BUDGET

2025 - 2028 CAPITAL BUDGET

MUNICIPALITY OF WAWA

2025 CAPITAL PROJECTS

Project	2025 CAPITAL PROJECTS				Total Project Costs	2026	2027	2028
	Operating	Reserves	Grants	Other				
Municipal Software		\$ (153,690)			\$ (153,690)	\$ -	\$ -	\$ -
Cemetery Expansion	\$ (42,000)				\$ (42,000)	\$ (20,000)	\$ (20,000)	\$ (22,000)
Water Intake		\$ (924,332)	\$ (2,346,182)		\$ (3,270,514)	\$ -	\$ -	\$ -
Hydrant Rehabilitation				\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ -
Water Treatment Plant - Filters		\$ (155,000)		\$ (45,000)	\$ (200,000)	\$ -	\$ -	\$ -
Landfill Expansion		\$ (200,000)			\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Townhall - Study & Reno		\$ (200,000)			\$ (200,000)	\$ (1,000,000)	\$ (3,500,000)	\$ -
Council Chamber Relocate		\$ (50,000)			\$ (50,000)	\$ -	\$ -	\$ -
Olympia Upgrade	\$ (30,000)				\$ (30,000)	\$ -	\$ -	\$ -
TIC Interior					\$ -	\$ (300,000)	\$ -	\$ -
MMCC Back End					\$ -	\$ -	\$ -	\$ (100,000)
MMCC Improvements - Washroom, Kitchen		\$ (50,000)			\$ (50,000)	\$ -	\$ -	\$ -
MMCC Roof		\$ (500,000)	\$ (500,000)		\$ (1,000,000)	\$ -	\$ -	\$ -
Tractor Deck / Tractor					\$ -	\$ (160,000)	\$ -	\$ -
Pumper Truck #1					\$ -	\$ -	\$ (1,000,000)	\$ -
Fire Hall - Design & Drawing	\$ (50,000)				\$ (50,000)	\$ -	\$ -	\$ -
Fire Hall - Furniture and Training Centre		\$ (25,000)	\$ (25,000)		\$ (50,000)	\$ -	\$ -	\$ -
Fire Hall Renovation					\$ -	\$ (750,000)	\$ -	\$ -
Sidewalk Rehabilitation		\$ (35,000)			\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)
Industrial Park Design		\$ (50,000)			\$ (50,000)	\$ (250,000)	\$ -	\$ -
Pavement Preservation	\$ (75,000)	\$ (75,000)			\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (1,650,000)
Upper Mission Park			\$ (50,000)		\$ (50,000)	\$ (50,000)	\$ -	\$ -
Trailer		\$ (13,000)		\$ (7,000)	\$ (20,000)	\$ -	\$ -	\$ -
IS Building - Magpie	\$ (25,000)	\$ (25,000)		\$ (5,000)	\$ (55,000)	\$ (55,000)	\$ -	\$ -
Sand / Salt Dome					\$ -	\$ -	\$ -	\$ (500,000)
Mower	\$ (10,000)				\$ (10,000)	\$ -	\$ -	\$ (10,000)
Fleet Renewal		\$ (60,000)			\$ (60,000)	\$ (60,000)	\$ -	\$ (60,000)
WTP - Kresin Camlock 25, MCC 26		\$ (22,000)			\$ (22,000)	\$ (20,000)	\$ -	\$ -
WTP - HVAC					\$ -	\$ -	\$ -	\$ (300,000)
Water Distribution Upgrade				\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)
Enabling Water Fund Project		\$ (225,991)	\$ (796,430)	\$ (68,579)	\$ (1,091,000)	\$ (1,091,000)	\$ -	\$ -
Compressor - Water Treatment Plant		\$ (130,000)		\$ (50,000)	\$ (180,000)	\$ -	\$ -	\$ -
Airport Equipment		\$ (100,000)			\$ (100,000)	\$ (200,000)	\$ -	\$ -
JD Loader					\$ -	\$ (450,000)	\$ -	\$ -
Computer Hardware	\$ (40,500)				\$ (40,500)	\$ (12,000)	\$ (12,000)	\$ (12,500)
	\$ (272,500)	\$ (2,994,013)	\$ (3,717,612)	\$ (295,579)	\$ (7,279,704)	\$ (4,923,000)	\$ (5,037,000)	\$ (2,964,500)

2025 - 2028 CAPITAL BUDGET

MUNICIPALITY OF WAWA LONG TERM FINANCIAL PLANNING - CAPITAL



	2024 Balance Forward	2025 ADDITIONS TO RESERVE			2026	2027	2028
		Operating	Other	Total			
Fire - Truck(s)	\$ 350,000			\$ 125,000	\$ 125,000	\$ 125,000	
Fire Hall	\$ 300,000	\$ 50,000		\$ 50,000	\$ -	\$ -	
Heavy Equipment	\$ 200,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	
Capital Levy - 2%	\$ -	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	
IS Building	\$ -			\$ -	\$ -	\$ 50,000	
Pavement	\$ 500,000	\$ 125,000		\$ 125,000	\$ 125,000	\$ 75,000	
Brownfield / Land Development - LTP	\$ -			\$ -	\$ -	\$ -	
Fleet Renewal	\$ -	\$ 30,000		\$ 30,000	\$ 30,000	\$ 30,000	
Water Meters	\$ 240,000		\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000	
Water Treatment Plant Filters	\$ -			\$ 45,000	\$ 45,000	\$ 45,000	
Townhall Renovation	\$ 75,000			\$ -	\$ -	\$ -	
Water and Sewer Network	\$ -		\$ 75,000	\$ 75,000	\$ 75,000	\$ 249,051	
CST Long Term Planning	\$ -			\$ -	\$ -	\$ -	
Airport	\$ 55,000			\$ -	\$ -	\$ -	
General Capital	\$ 286,732	\$ 295,930		\$ 295,930	\$ -	\$ -	
Total Long Term Financial Planning	\$2,006,732	\$700,930	\$155,000	\$855,930	\$700,000	\$650,000	\$924,051

2025 Capital Budget Changes

- ❖ Trailer - \$20,000
 - ❖ General reserves \$13,000 and water user fees \$7,000

- ❖ Water treatment plant, two compressors - \$180,000
 - ❖ OCIF reserves \$130,000 and water user fees \$50,000

- ❖ Industrial Park Design
 - ❖ 2025 - Design - \$50,000 General reserves
 - ❖ 2026 - Construction - \$250,000 funded from general reserves \$200,000 & taxation \$50,000

- ❖ Upper Mission Park - \$50,000 from grants if unsuccessful then \$50,000 from reserves in 2026

2025-2028 Reserves

	2025	2026	2027	2028
General Reserves				
Beginning Balance	\$ 8,867,762	\$ 8,207,047	\$ 6,366,525	\$ 6,001,048
Additions	\$ 843,966	\$ 957,180	\$ 890,275	\$ 1,137,171
Disbursements	\$ (1,504,681)	\$ (2,797,702)	\$ (1,255,752)	\$ (1,215,000)
Balance at December 31	\$ 8,207,047	\$ 6,366,525	\$ 6,001,048	\$ 5,923,219
Obligatory Reserves				
Beginning Balance	\$ 3,750,706	\$ 3,237,788	\$ 3,596,949	\$ 4,480,777
Additions	\$ 986,414	\$ 949,378	\$ 958,828	\$ 966,075
Disbursements	\$ (1,499,332)	\$ (590,217)	\$ (75,000)	\$ (1,575,000)
Balance at December 31	\$ 3,237, 788	\$ 3,596,949	\$ 4,480,777	\$ 3,871,852
Total December 31	\$ 11,444,835	\$ 9,963,474	\$ 10,481,825	\$ 9,795,071

Summary of Reserves 2025-2028



Reserve	General	Obligatory	Conditional	Cond. Staff	Water & Sewer	Total
Dec 31/25	\$6,194,574	\$1,812,092	\$1,044,838	\$380,858	\$2,012,474	\$11,444,835
Committed	\$2,674,232	\$1,812,092	\$1,044,838	\$380,858	\$511,241	\$6,423,621
Unrestricted	\$3,520,342	\$0	\$0	\$0	\$1,501,233	\$5,021,574
Dec 31/26	\$4,248,671	\$1,981,202	\$1,196,481	\$419,266	\$2,117,854	\$9,963,474
Committed	\$2,438,774	\$1,981,202	\$1,196,481	\$419,266	\$731,241	\$6,766,964
Unrestricted	\$1,809,897	\$0	\$0	\$0	\$1,386,613	\$3,196,510
Dec 31/27	\$3,642,015	\$2,656,308	\$1,366,412	\$458,058	\$2,359,033	\$10,481,826
Committed	\$2,393,022	\$2,656,308	\$1,366,412	\$458,058	\$951,241	\$7,825,041
Unrestricted	\$1,248,993	\$0	\$0	\$0	\$1,407,792	\$2,656,785
Dec 31/28	\$3,446,544	\$1,838,164	\$1,536,452	\$497,237	\$2,476,674	\$9,795,071
Committed	\$1,126,668	\$1,838,164	\$1,536,452	\$497,237	\$1,345,292	\$6,343,813
Unrestricted	\$2,319,876	\$0	\$0	\$0	\$1,131,382	\$3,451,258

STAFF RECOMMENDATION



**Approve the 2025
Budget with 4% levy
increase and 1.8%
capital levy.**

2025 Budget Options - Not Recommended



Reduce number of capital projects requiring tax support and delay purchases to future years or increase use of reserves - won't meet AMP or needs

Review, reduce and eliminate programs and services - requires Council review and agreement

Use rate stabilization funds to decrease tax rate - reduces reserves needed for emergencies

Decrease travel, library levy, summer programs, TIC operating hours - results in small savings

Increase user fees further - move to full cost recovery/user pay at arena and other services

Eliminate 1.8% capital levy - consider owners paying full-cost of new water meters in 2033

2025 BUDGET - NEXT STEPS

Timelines

2025 Draft Operating Budget Presentation
January 8, 2025



Public Input and Comment to January 31, 2025



Council Approve 2025-28 Budget By-Law
February 18, 2024

OTHER OPTIONS

Council
Open-House/
Survey

Land Acknowledgement

- ▶ The Municipality of Wawa acknowledges that we are situated on land that has been inhabited by Indigenous peoples since time immemorial.
- ▶ We recognize that the Municipality of Wawa is in the Robinson-Superior Treaty territory and the land is the traditional territory of the Anishinaabe.
- ▶ Specifically, we acknowledge the neighbouring community of Michipicoten First Nation, for whom we have great respect.
- ▶ We also recognize the contributions of all Indigenous peoples, including the Métis, in shaping and strengthening the community and Province of Ontario.