



**Special Council Meeting
March 17, 2026 at 6:30 p.m.
Council Chamber, Wawanesa, MB.**

CALL TO ORDER

With a quorum present, Head of Council Dave Kreklewich called the meeting to order at 6:30 p.m. and advised that the purpose of the meeting was to hold a Public Hearing with respect to the 2026 Financial Plan.

LAND ACKNOWLEDGEMENT

The Municipality of Oakland-Wawanesa would like to acknowledge and recognize that we are operating on Treaty 1 and Treaty 2 lands being the original territory of the Anishinaabe and Dakota Nations and the homeland of the Metis Nation.

CALL TO ORDER – 6:30 p.m.

ADOPTION OF THE AGENDA

BE IT RESOLVED that the agenda for the March 17, 2026 meeting be accepted as presented.

PUBLIC HEARING – 2026 FINANCIAL PLAN

BE IT RESOLVED that the special meeting of council be recessed to allow council to hold a Public Hearing to receive representations from any person who wish to make them in respect to the 2026 Financial Plan.

WHEREAS all representatives in regard to the 2026 Financial Plan have been dealt with;

THEREFORE BE IT RESOLVED that the public hearing be concluded and council resume its normal order of business.

GENERAL BUSINESS

Adoption of 2026 Financial Plan

BE IT RESOLVED that the 2026 Financial Plan as set out in the form approved by the Minister of Municipal and Northern Relations be adopted.

By-laws

**By-law No. 52-2026 – Being the 2026 Tax Levy By-law
1st Reading**

BE IT RESOLVED that By-law No. 52-2026 being the 2026 Tax Levy By-law be read a first time.

ADJOURN

BE IT RESOLVED that the meeting does now adjourn (p.m.).

Dave Kreklewich, Head of Council

Joni Swidnicki, Chief Administrative Officer

MUNICIPALITY OF OAKLAND-WAWANESA

By-law No. 52-2026

BEING a By-law of the Municipality of Oakland-Wawanesa to levy taxes for 2026.

WHEREAS Section 304(1) of The Municipal Act provides that the Council of each municipality must by by-law:

- (a) Set a rate or rates of tax sufficient to raise
 - (i) The revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) The revenue to be raised in the year to pay for a local improvement on special service and to pay the requisitions payable by the municipality.
- (b) Impose taxes
 - (i) In accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under The Municipal Assessment Act to that tax, and
 - (ii) Where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law, and
- (c) Set a due date for payment of the taxes.

AND WHEREAS subsection 346(2) of The Municipal Act provides that “A Council may by By-law

- (a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears, and
- (b) impose penalties at that rate,

AND WHEREAS the Council of the Municipality of Oakland-Wawanesa has made estimates of all sums required by the corporation for the year 2026, which estimates are attached hereto as Schedule “A” and forms part of this By-law;

AND WHEREAS it is necessary by By-law or By-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable property within the Municipality of Oakland-Wawanesa according to the latest revised assessment roll is \$204,059,250.00 dollars;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of the Municipality of Oakland-Wawanesa in open Council assembled enacts as follows:

ESTIMATES

1. That the Financial Plan of Council of the Municipality of Oakland-Wawanesa of all sums required for the lawful purposes of the corporation for the year 2026 as set forth in Schedule “A” hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer, is hereby approved, and adopted.

REQUISITION PURPOSES

2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2026 upon the assessed value of all rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz;

(a) The following respective foundation rates of so many mills on the dollar, levied under Section 184 of The Public Schools Act, shown in Schedule "A", viz;

Farm and Residential – 0.000 mills on the dollar
(ESL) Commercial and Other – mills on the dollar

(b) The following respective special rate of so many mills on the dollar, levied under Section 188 of The Public Schools Act, shown in Schedule "A", viz:

Brandon School Division #40 – mills on the dollar
to provide for payment of the Special School District Levy

Southwest Horizon School Division #43 – mills on the dollar
to provide for payment of the Special School District Levy

CONTROLLABLE PURPOSES

3. That the following respective rates of so much on the dollar be and are hereby levied for the year 2026 upon the assessed value of all rateable property in the municipality respectively liable therefore according to the personal property thereof, to raise the sums required for the controllable purposes of the corporation, which said rates, assessed value and sums required are set out in Schedule "A" viz:

General Municipal

(a) That an At Large Rate of 10.069 mills on the dollar be and is hereby levied for the year 2026 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the last revised general and personal property assessment roll thereof to provide for the payment of the amount estimated as required for the general controllable purpose of the corporation.

Debenture Debt Charges and Special Service Levies

- (b) A rate of 1.202 mills on the dollar to be levied against the whole ratable property of Wawanesa Ward 1 in the Municipality of Oakland-Wawanesa to provide for the Lagoon Debenture By-Law (5-16) in the amount of \$35,663.52.
- (c) That a per parcel rate of \$252.25 per parcel be levied against Wawanesa Ward 1 properties, who have not prepaid, to pay for levies in accordance with By-Law (5-16) for the Lagoon Debenture in the amount of \$74,918.25.
- (d) That a per parcel rate of \$50.00 per parcel be levied for all Wawanesa Ward 1 residential properties with no dwelling units to provide recreation support services in accordance with By-law No. 43-2024 in the amount of \$1,100.00.
- (e) That a per parcel rate of \$135.00 per parcel be levied for all other Wawanesa Ward 1 properties to provide recreation support services in accordance with By-law No. 43-2024 in the amount of \$40,095.00.
- (f) A rate of 0.265 mills on the dollar to be levied against all Class 30 properties to provide 25% of \$77,085.00 for recreation support services in accordance with By-law No. 43-2024.
- (g) A rate of 0.426 mills on the dollar to be levied against all other class of properties to provide for 75% of \$77,085.00 for recreation support services in accordance with By-law No. 43-2024.

- (h) That a per parcel rate of \$50.00 per parcel be levied for all residential properties with no dwelling units to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 44-2024 in the amount of \$4,900.00.
- (i) That a per parcel rate of \$14.65 per parcel be levied for all Class 30 properties to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 44-2024 in the amount of \$13,800.30.
- (j) That a per parcel rate of \$103.98 per parcel be levied for all other class properties to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 44-2024 in the amount of \$78,088.98.
- (k) That a rate of 1.007 mills on the dollar to be levied on all Wawanesa properties in accordance with By-law No. 13-2021 as amended by By-Law No 24-2022, in the amount of \$29,716.15.

PAYMENT OF TAXES

- 4. That all taxes and rates imposed and levied in the Municipality of Oakland-Wawanesa for the year 2026 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31st day of October, A.D., 2026. Upon all taxes remaining unpaid after the 31st day of October, A.D., 2026 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of one and one-quarter (1¼%) per centum per month until such taxes are paid, or the land sold for arrears of taxes and costs.

DONE AND PASSED by a By-Law of the Municipality of Oakland-Wawanesa by the Council thereof, in open session assembled, this day of A.D., 2026.

MUNICIPALITY OF OAKLAND-WAWANESA

Head of Council

Chief Administrative Officer

Read a first time this day of March 2026.

Read a second time this day of April 2026.

Read a third time this day of April 2026.

THE FINANCIAL PLAN

DRAFT

Municipality of Oakland-Wawanesa

For the Year 2026

	ATTACHED	NOT APPLICABLE
Page 1 General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2 General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6 Utility Operating Fund - Budgeted Revenue and Expenditure		
Utility of <u>Wawanesa</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7 Local Urban District - Budgeted Revenue and Expenditure		
L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8 Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9 Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10 Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11 General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12 Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13 Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14 Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Oakland-Wawanesa

For the Year 2026

DRAFT

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	4,649,179.23	4,629,231.08	4,715,632.06	4,700,000.00
Total Grants in Lieu of Taxes - Page 8	52,697.67	52,788.29	52,044.89	53,000.00
Sub-total	4,701,876.90	4,682,019.37	4,767,676.95	4,753,000.00
School Requisitions (deduct) - Page 8	2,359,163.59	2,342,123.17	2,357,759.01	2,360,000.00
Municipal Taxes and Grants in Lieu of Taxes	2,342,713.31	2,339,896.20	2,409,917.94	2,393,000.00
Other Revenue - Page 2	900,983.89	639,048.18	1,101,275.24	561,041.52
Transfers from Accumulated Surplus & Reserves - Page 2	0.00	0.00	35,000.00	0.00
Total Municipal Revenue	3,243,697.20	2,978,944.38	3,546,193.19	2,954,041.52

EXPENDITURE

General Government Services	635,994.22	604,749.31	654,540.17	645,855.63
Protective Services	152,657.74	190,244.86	188,584.34	179,517.83
Transportation Services	1,015,835.98	943,877.59	995,840.31	1,000,578.48
Environmental Health Services	147,585.37	144,147.54	157,579.16	160,575.56
Public Health and Welfare Services	28,600.00	28,553.41	28,600.00	28,600.00
Environmental Development Services	6,000.00	3,231.25	121,500.00	6,000.00
Economic Development Services	32,280.00	25,334.78	37,306.00	32,528.18
Recreation and Cultural Services	116,570.00	124,464.80	118,780.14	121,145.74
Fiscal Services	463,956.34	140,304.35	640,304.34	140,304.35
Transfers - Deficit Recovery - Page 9	0.00	0.00	0.00	0.00
- To Reserves - Page 5	643,783.00	592,867.50	602,837.99	638,935.75
Total Basic Expenditure	3,243,262.65	2,797,775.39	3,545,872.44	2,954,041.52
Allowance For Tax Assets - Page 8	434.55		320.74	
Total Municipal Expenditure	3,243,697.20	2,797,775.39	3,546,193.18	2,954,041.52
Net Operating Surplus (Deficit)	0.00	181,168.99	0.00	-0.00

Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer)
	_____ 20__

**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

DRAFT

Municipality of Oakland-Wawanesa

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	31,000.00	55,654.62	31,000.00	31,000.00
Tax Penalties	18,000.00	14,734.95	18,000.00	18,000.00
Licenses				
- Animal				
- Business				
- Other _____	175.00	227.50	175.00	175.00
Permits				
- Building	4,000.00	4,030.00	1,000.00	1,000.00
- Other - Approaches & Drainage	300.00	750.00	400.00	300.00
Fines				
- Animal Control	300.00	1,424.28	300.00	300.00
Sales of Service				
- General Government-Tax Cert	3,000.00	3,500.00	3,000.00	3,000.00
- Protective	14,390.00	19,280.52	14,390.00	14,400.00
- Transportation-Aggregate	30,500.00	53,603.60	20,000.00	20,000.00
- Environmental Health	53,665.21	56,099.17	44,551.39	47,841.18
- Public Health and Welfare				
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other _____	20,000.00	17,583.79	20,000.00	20,000.00
Sales of Goods	900.00	9,487.83	7,350.00	3,900.00
Rentals	0.00	0.00	0.00	0.00
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases	14,240.00	14,205.59	16,135.18	16,452.20
Concessions and Franchises				
Returns from Investments	22,000.00	27,400.11	22,000.00	17,000.00
Development and Dedication Fees				
Unconditional Grants - Municipal Operating	247,656.00	248,208.81	255,085.68	260,187.39
- Other <u>WAB</u>	14,872.68	16,239.79	0.00	0.00
- Other _____				
Conditional Grants				
- Emergency Mitig/Green Team/MCBF	323,652.00	3,398.97		
- Federal - Gas Tax	101,833.00	50,916.50	104,887.99	106,985.75
- Provincial Government	0.00	0.00	542,500.00	0.00
- Municipal Government				
- Other _____	0.00	0.00	0.00	0.00
- Other ___ OWPR Office	500.00	500.00	500.00	500.00
Other Income				
<u>Donations to Fire Dept</u>	0.00	21,322.93	0.00	0.00
<u>Donations to EMR</u>	0.00	4,321.22	0.00	0.00
<u>Charitable Donations</u>	0.00	16,158.00	0.00	0.00

Total Other Revenue - Page 1	900,983.89	639,048.18	1,101,275.24	561,041.52
Transfers From				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Reserves (Page 13)	0.00	0.00	35,000.00	0.00
Total Transfers - Page 1	0.00	0.00	35,000.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	900,983.89	639,048.18	1,136,275.24	561,041.52

BUDGETED EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2026

DRAFT

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	87,135.50	71,902.81	89,719.57	91,493.96
1200	General Administrative				
1212	Chief Administrative Officer and Staff	301,771.72	293,358.05	291,920.39	296,209.59
1215	Office	95,550.00	97,022.79	97,211.01	99,204.64
1216	Legal	23,000.00	11,246.54	23,000.00	23,000.00
1217	Audit	15,000.00	16,157.00	16,500.00	16,750.00
1218	Assessment	39,045.00	37,847.22	40,118.74	41,222.00
1240	Taxation	20,000.00	17,011.16	20,000.00	22,000.00
1300	Other General Government				
1310	Elections	3,000.00	1,662.02	10,000.00	3,000.00
1320	Conventions	14,800.00	14,448.09	19,300.00	14,800.00
1330	Damage Claims and Liability Insurance	36,000.00	43,471.63	45,000.00	46,350.00
1340	Intergovernmental Relations				
1350	Grants - General	19,000.00	18,930.00	19,100.00	9,100.00
1360	Other General Government-Sundry				
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		654,302.22	623,057.31	671,869.70	663,130.19
1991	Recoveries (deduct) - Utility	-18,308.00	-18,308.00	-17,329.53	-17,274.56
TOTAL GOVERNMENT SERVICES - TO PAGE 1		635,994.22	604,749.31	654,540.17	645,855.63
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	114,515.00	136,457.68	130,090.00	131,493.60
2500	Emergency Measures				
2510	Emergency Measures Organization	3,000.00	1,758.85	3,000.00	3,000.00
2520	Flood Control	2,000.00	0.00	2,000.00	2,000.00
2540	Ambulance Services	15,500.00	40,327.58	15,500.00	15,770.00
2550	Other				
2600	Other Protection				
2621	Building Inspection	2,500.00	640.00	22,500.00	11,500.00
2622	Electrical Inspection				
2623	Plumbing Inspection	2,500.00	0.00	2,500.00	2,500.00
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	3,800.00	2,218.01	3,800.00	3,876.00
2650	Other - Traffic Services				
	Other - 911 Agreements	8,842.74	8,842.74	9,194.34	9,378.23
TOTAL PROTECTIVE SERVICES - TO PAGE 1		152,657.74	190,244.86	188,584.34	179,517.83
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	378,505.98	323,394.62	373,070.31	380,972.71
32302	- Equipment Fuel	100,000.00	95,977.79	100,000.00	100,000.00
32303	- Equipment Repairs and Maintenance	93,500.00	119,014.78	67,500.00	60,276.67
32304	- Equipment Insurance and Registration	35,170.00	33,383.25	37,000.00	37,740.00
32305	- Workshop and Yard Operations	38,500.00	30,915.24	33,500.00	34,547.50
	- PW Manager's Cell Phone	1,510.00	1,000.10	1,510.00	1,510.00
	- Asset Management	7,050.00	9,283.43	11,500.00	7,000.00
Road Construction and Maintenance					
32311	- Labour	22,000.00	39,718.00	20,000.00	20,400.00
32312	- Materials (Gravel crushing)	130,000.00	119,403.90	163,900.00	168,817.00
32313	- Rentals (Gravel Trucking, Truck Rentals)	125,000.00	113,523.73	127,700.00	129,554.00
	- Dust Control	3,000.00	1,491.28	3,000.00	3,000.00
	Road Construction Projects	0.00	0.00	5,000.00	0.00
Transportation Services Sub-Total Forward to Page 4		934,235.98	887,106.12	943,680.31	943,817.88

BUDGETED EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2026

DRAFT

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		934,235.98	887,106.12	943,680.31	943,817.88
32330	Sidewalks and Boulevards	3,000.00	0.00	5,000.00	2,000.00
32340	Ditches and Road Drainage	8,000.00	6,038.50	8,000.00	8,000.00
32350	Storm Sewers	17,500.00	2,297.93	2,500.00	2,500.00
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	3,000.00	946.57	3,000.00	3,000.00
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges	27,000.00	29,064.32	13,000.00	20,000.00
32500	Street Lighting	17,100.00	16,479.39	17,160.00	17,760.60
32600	Traffic Services	6,000.00	1,944.76	3,500.00	3,500.00
32700	Parking				
32900	Other Road Transport				
	Other Transportation Services	0.00	0.00	0.00	0.00

TOTAL TRANSPORTATION SERVICES - TO PAGE 1	1,015,835.98	943,877.59	995,840.31	1,000,578.48
--	---------------------	-------------------	-------------------	---------------------

ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection					
4320	Garbage Collection	105,211.17	108,399.42	118,700.81	121,089.65
4330	Nuisance Grounds	8,100.00	4,060.74	4,500.00	4,500.00
Other Environmental Health					
4480	Municipal Wells	2,000.00	2,480.11	2,000.00	2,000.00
4490	Public Rest Rooms				
	Recycling	32,274.20	29,207.27	32,378.35	32,985.91

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	147,585.37	144,147.54	157,579.16	160,575.56
--	-------------------	-------------------	-------------------	-------------------

PUBLIC HEALTH AND WELFARE SERVICES

Public Health					
5110	Health Unit				
5160	Cemeteries	7,500.00	7,500.00	7,500.00	7,500.00
5186	Handi Transit	15,000.00	15,000.00	15,000.00	15,000.00
	Seniors Independent Services Grant	1,300.00	1,300.00	1,300.00	1,300.00
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care	3,000.00	3,000.00	3,000.00	3,000.00
	Other _____				
Social Assistance					
5420	Social Assistance	1,800.00	1,753.41	1,800.00	1,800.00
	Other _____				

TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	28,600.00	28,553.41	28,600.00	28,600.00
---	------------------	------------------	------------------	------------------

ENVIRONMENTAL DEVELOPMENT SERVICES

6100	Planning and Zoning	4,000.00	1,046.25	4,000.00	4,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	2,000.00	1,935.00	32,500.00	2,000.00
6241	Urban Area Weed Control				
	Grant				
	Other Contract Services	0.00	250.00	85,000.00	0.00

TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	6,000.00	3,231.25	121,500.00	6,000.00
---	-----------------	-----------------	-------------------	-----------------

BUDGETED EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2026

DRAFT

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests	1,500.00	72.72	1,500.00	1,500.00
7122	Protective Inspections				
7123	Rural Area Weed Control	20,000.00	15,145.38	25,000.00	20,000.00
7124	Drainage of Land				
7125	Veterinary Services	1,000.00	978.82	1,000.00	1,020.00
7130	Water Resources and Conservation	7,100.00	7,030.00	7,100.00	7,242.00
	Grants				
<hr/>					
7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development-Staff Appreciation	2,100.00	1,501.86	2,100.00	2,142.00
7410	Tourism	580.00	606.00	606.00	624.18
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	32,280.00	25,334.78	37,306.00	32,528.18
--	------------------	------------------	------------------	------------------

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	13,295.70	13,295.70	13,561.61	13,832.85
8130	Swimming Pools and Beaches	5,202.00	5,202.00	5,306.04	5,412.16
8140	Golf Courses				
8150	Skating Rinks and Arenas	40,851.00	40,851.00	41,668.02	42,501.38
8180	Parks and Playgrounds	795.60	795.60	811.51	827.74
8190	Other Recreational Facilities				
8195	Grants	55,925.70	50,362.50	56,932.95	58,071.61
8240	Museums	500.00	500.00	500.00	500.00
8250	Libraries				
8280	Other Cultural Facilities				
8290	Charitable Donations/Grants	0.00	13,458.00	0.00	0.00

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	116,570.00	124,464.80	118,780.14	121,145.74
---	-------------------	-------------------	-------------------	-------------------

FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114					
9320	Transfer to Capital - Page 13	323,652.00	0.00	500,000.00	0.00
9330	Transfer to Utility - Page 6	110,591.46	110,591.46	110,591.46	110,591.46
9410	Debenture Debt Charges - Page 11	29,712.88	29,712.89	29,712.89	29,712.89
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				

TOTAL FISCAL SERVICES - TO PAGE 1	463,956.34	140,304.35	640,304.35	140,304.35
--	-------------------	-------------------	-------------------	-------------------

TRANSFERS					
9900	General Reserve	50,000.00	50,000.00	50,000.00	50,000.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	315,000.00	315,000.00	285,000.00	285,000.00
9912	- Building	50,000.00	50,000.00	50,000.00	50,000.00
9913	- Gas Tax	101,833.00	50,917.50	104,887.99	106,985.75
9914	-Long Term Service Reserve	1,450.00	1,450.00	1,450.00	1,450.00
9915	-Fire Reserve	124,500.00	124,500.00	110,500.00	144,500.00
9916	-WTS Decommissioning Reserve	1,000.00	1,000.00	1,000.00	1,000.00
9917	-Emergency Mitigation Reserve	0.00	0.00	0.00	0.00

TOTAL TRANSFERS - TO PAGE 1	643,783.00	592,867.50	602,837.99	638,935.75
------------------------------------	-------------------	-------------------	-------------------	-------------------

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Oakland-Wawanesa

For the Year 2026

DRAFT

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	217,436.01	242,888.36	225,000.00	227,250.99
	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				
	- Residential				
	- Commercial				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	217,436.01	242,888.36	225,000.00	227,250.99
330	Penalties	1,650.00	2,355.89	1,650.00	1,683.00
340	Hydrant Rentals	4,750.00	4,750.00	4,750.00	4,750.00
350	Installation Service	1,976.54	0.00	1,976.54	2,016.07
360	Investment Income	3,500.00	4,473.72	3,500.00	3,570.00
370	Provincial Grants	0.00	0.00	0.00	0.00
380	Other Revenue	133,000.00	0.00	500,000.00	0.00
390	Transfer from Revenue Fund - Page 5	110,591.46	110,591.46	110,591.46	110,591.46
396	Transfer from Reserves - Utility - Page 13	25,000.00	0.00	0.00	0.00
397	Transfer from Accumulated Surplus	0.00	0.00	0.00	0.00
	TOTAL REVENUE	497,904.01	365,059.43	847,468.00	349,861.52

EXPENDITURE

410	WATER SUPPLY	9,154.00	9,254.00	8,937.28	9,237.28
411	Administration	0.00	0.00	0.00	0.00
412	Customer Billings and Collections	36,923.86	32,863.91	36,370.98	37,230.96
413	Purification and Treatment	0.00	0.00	0.00	0.00
414	Water Purchases	5,500.00	3,590.56	5,500.00	5,610.00
415	Service of Supply	33,536.64	42,582.30	46,993.36	48,071.89
416	Transmissions and Distribution	2,000.00	2,296.08	2,500.00	2,550.00
417	Other Water Supply Costs - Insurance	26,012.10	25,248.83	26,443.82	26,443.82
418	Other Contractor'Employee	113,126.60	115,835.68	126,745.44	129,143.95
	TOTAL	113,126.60	115,835.68	126,745.44	129,143.95
420	SEWAGE COLLECTION AND DISPOSAL	9,154.00	9,154.00	8,937.28	8,637.28
421	Administration	4,600.00	5,396.62	5,500.00	5,610.00
422	Sewage Collection System	16,700.00	17,151.93	9,250.00	9,435.00
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs	25,731.94	25,800.30	26,443.82	26,443.82
426	Other Contractor'Employee	56,185.94	57,502.85	50,131.10	50,126.10
	TOTAL	56,185.94	57,502.85	50,131.10	50,126.10
430	TRANSFER TO CAPITAL - Page 13	158,000.00	26,892.44	500,000.00	0.00
450	DEBENTURE DEBT CHARGES - Page 12	110,591.46	110,591.46	110,591.46	110,591.47
470	TRANSFERS	0.00	0.00	0.00	0.00
471	Deficit Recovery, 20____ - Page 9	60,000.00	60,000.00	60,000.00	60,000.00
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve	60,000.00	60,000.00	60,000.00	60,000.00
	TOTAL	60,000.00	60,000.00	60,000.00	60,000.00
	TOTAL EXPENDITURE	497,904.00	370,822.43	847,468.00	349,861.52
	NET OPERATING SURPLUS (DEFICIT)	0.00	-5,763.00	0.00	0.00

BUDGETED REVENUE AND EXPENDITURE

Municipality of Oakland-Wawanesa

L.U.D. of _____

For the Year 2026

EXPENDITURE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
General Government Services				
Legislative (Committee)				
Transportation Services				
Roads and Streets				
Sidewalks and Boulevards				
Ditches and Road Drainage				
Street Cleaning				
Snow and Ice Removal				
Street Lighting				
Other _____				
Total Transportation Services	0.00	0.00	0.00	0.00
Environmental Health Services				
Garbage Collection				
Nuisance Grounds				
Total Environmental Health Services	0.00	0.00	0.00	0.00
Environmental Development Services				
Weed Control				
Other _____				
Total Environmental Development Services	0.00	0.00	0.00	0.00
Recreation and Cultural Services				
Public Parks				
Transfers				
Deficit Recovery				
Transfer to Capital				
To Reserves				
Total Transfers	0.00	0.00	0.00	0.00
Total Operating Expenditure	0.00	0.00	0.00	0.00

REVENUE

Previous Years' Surplus				
L.U.D. Revenues _____				

Amount required from Taxation - Page 5 and Page 8				
Municipal Other Revenues Allocated to L.U.D.				

Tax Levy (Last Year Actual)				
Total Operating Revenue				
Net Operating Surplus (Deficit)				

YEAR-TO-YEAR SUMMARY:	
Amount Required from Taxation	
Assessment (Taxable and Grant-in-Lieu)	
Mill Rate	

L.U.D.	MUNICIPALITY
_____	_____ Reeve
_____ Chairperson	_____ Chief Administrative Officer

CALCULATION OF TAX LEVIES
Municipality of Oakland-Wawanesa

For the Year 2026

	Assessments				Expenditures			Mill Rate (M/R)	Revenues			
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	51,909,960.00		1,715,230.00	53,625,190.00	364,440.00	-3.21	364,436.79	6.796	352,780.09	11,656.70	0.00	364,436.79
Brandon School Division	31,364,860.00	20,120.00	35,720.00	31,420,700.00	403,528.00	8.05	403,536.05	12.843	402,818.90	458.75	258.40	403,536.05
Southwest Horizon School Division	170,022,410.00	713,130.00	1,811,580.00	172,547,120.00	1,596,648.00	-69.50	1,596,578.50	9.253	1,573,217.36	16,762.55	6,598.59	1,596,578.50
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
Total Education Taxes	253,297,230.00	733,250.00	3,562,530.00	257,593,010.00	2,364,616.00	-64.66	2,364,551.34		2,328,816.34	28,878.00	6,856.99	2,364,551.34

Page 1

	Assessments				Expenditures			Mill Rate Frt/PP	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:												
Local Urban Districts				0.00			0.00					0.00
				0.00			0.00					0.00
Debtenture Debt Charges												
By-Law 05-16 Lagoon (Wawa)	24,587,700.00	4,689,040.00	393,410.00	29,670,150.00	35,673.22	-9.70	35,663.52	1.202	35,190.64	472.88		35,663.52
By-Law 05-16 Lagoon (Wawa)				0.00	74,918.25	0.00	74,918.25	per parcel	73,657.00	1,261.25		74,918.25
By-Law 24-2022 Ice Plant (Wawa)	24,587,700.00	4,529,190.00	392,690.00	29,509,580.00	29,712.88	3.27	29,716.15	1.007	29,320.71	395.44		29,716.15
				0.00		0.00	0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00

Special Services Levies												
By-Law 43-2024 Rec Res No DU & all Wawa				0.00	41,195.00	0.00	41,195.00	per parcel	40,655.00	540.00		41,195.00
By-Law 43-2024 Recreation Class 30	72,463,660.00	59,450.00	86,280.00	72,609,390.00	19,271.25	-29.76	19,241.49	0.265	19,218.62	22.86		19,241.49
By-Law 43-2024 Recreation-All Other	128,294,860.00	5,654,280.00	1,699,510.00	135,648,650.00	57,813.75	-27.43	57,786.32	0.426	57,062.33	723.99		57,786.32
By-Law 44-2024-Residential No dwellings				0.00	4,900.00	0.00	4,900.00	per parcel	3,750.00	1,150.00		4,900.00
By-Law 44-2024 Class 30 Properties				0.00	13,800.30		13,800.30	per parcel	13,800.30			13,800.30
By-Law 44-2024 All Other Class Properties				0.00	78,088.98		78,088.98	per parcel	78,088.98			78,088.98

Deficit Recovery												
General				0.00			0.00					0.00
Utility				0.00			0.00					0.00

General Municipal												
At Large	202,211,950.00		1,847,300.00	204,059,250.00	2,054,223.57	449.02	2,054,672.59	10.069	2,036,072.12	18,600.46		2,054,672.59
Business Tax, Fees				0.00	0.00		0.00					0.00
Other Revenue and Transfers					1,129,418.25		1,129,418.25				1,129,418.25	1,129,418.25
Total Municipal					3,539,015.45	385.40	3,539,400.85		2,386,815.71	23,166.89	1,129,418.25	3,539,400.85

Total (Education + Municipal) Taxes					5,903,631.45	320.74	5,903,952.19		4,715,632.06	52,044.89	1,136,275.24	5,903,952.19
--	--	--	--	--	---------------------	---------------	---------------------	--	---------------------	------------------	---------------------	---------------------

Page 1

Page 1

Page 1,9

Page 2

* Added to Total Tax Levy on page 1

DRAFT

**FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Municipality of Oakland-Wawanesa**

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2027	2028	2029	2030	2031	Total	Operating	Reserves	Borrowing	Other
PUBLIC WORKS										
Schulte Mower (purchased 2021)			100,000.00			100,000.00		100,000.00		
1/2 ton truck/trailer (net of trade in)			75,000.00			75,000.00		75,000.00		
Tractor (net of trade in)						0.00				
Grader (c/w wing, net of trade in)		350,000.00				350,000.00		350,000.00		
Grader (c/w wing, net of trade in)				375,000.00		375,000.00		375,000.00		
Hotsy			11,000.00			11,000.00		11,000.00		
Reclaimer/Mulcher					60,000.00	60,000.00		60,000.00		
Snow Blower				10,000.00		10,000.00		10,000.00		
Front Plow (Capital I)						0.00				
Front Plow (Capital I)						0.00				
Salt/Sand Spreader						0.00				
Replace F250 with used fire truck				30,000.00		30,000.00		30,000.00		
Replace 2011 Sierra				60,000.00		60,000.00		60,000.00		
Semi Truck		70,000.00				70,000.00		70,000.00		
FIRE										
Fire hall Replacement in 40 years						0.00				
Unit 1 Replacement (Pumper) 2034						0.00				
Unit 2 Replacement (Rescue) 2039						0.00				
Breathing Apparatus	25,000.00		35,000.00		35,000.00	95,000.00		95,000.00		
Breathing App Bottles		10,000.00		10,000.00		20,000.00		20,000.00		
Bunker Gear	20,000.00				20,000.00	40,000.00		40,000.00		
Jaws Of Life-Replace in 2038 \$100,000						0.00				
Radios - replace in 10 years \$20,000						0.00				
Skid unit replacement		15,000.00				15,000.00		15,000.00		
Unit#4 - Side Cabinets										
Unit #4 - Pump Repairs										
New Member Gear						0.00				
UTILITY										
Water Meters - 262 meters				70,000.00	70,000.00	140,000.00		140,000.00		
Valves	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00		25,000.00		
3 Phase Pump & Generator						0.00				
Filter Media (every 5 years)					35,000.00	35,000.00		35,000.00		
Water Line Replacement						0.00				
	50,000.00	450,000.00	226,000.00	560,000.00	225,000.00	1,511,000.00	0.00	1,511,000.00	0.00	0.00
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING						0.00				
RESERVES	50,000.00	450,000.00	226,000.00	560,000.00	225,000.00	1,511,000.00				
BORROWING						0.00				
OTHER						0.00				
TOTAL	50,000.00	450,000.00	226,000.00	560,000.00	225,000.00	1,511,000.00				

DRAFT

Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer)
-----------------------	---