



**Special Council Meeting
March 21, 2023 at 6:30 p.m.
Council Chamber, Wawanesa, MB.**

CALL TO ORDER – 6:30 p.m.

ADOPTION OF THE AGENDA

BE IT RESOLVED that the agenda for the March 21, 2023 meeting be accepted as presented.

PUBLIC HEARING – 2023 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 2023 Financial Plan.

WHEREAS all representatives in regard to the 2023 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 2023 Financial Plan

BE IT RESOLVED that the 2023 Financial Plan of the Municipality of Oakland-Wawanesa, as set out in the form approved by the Minister of Municipal Relations be adopted;

and further, that the operating and capital estimates outlined in said plan be incorporated in and form part of the 2023 Tax Levy By-law.

By-laws

**By-law No. 35-2023 – Being the 2023 Tax Levy By-law
1st Reading**

BE IT RESOLVED that By-law No. 35-2023 being the 2023 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



OAKLAND-WAWANESA 2023 FINANCIAL PLAN PUBLIC HEARING Tuesday, March 21, 2023 6:30 p.m.

WELCOME

**Thank you for your
attendance and for
participating in
today's Financial Plan
Public Hearing.**

**Introduction of
Council
and Staff**

AGENDA

- Purpose of the Public Hearing
- Assessment/ Tax Levies & Special Service Levies
- Review of 2023 Budget
- Mill Rates & Per Parcel Levies
- What You Get for your Tax Dollars
- Next Steps

PURPOSE OF THE PUBLIC HEARING

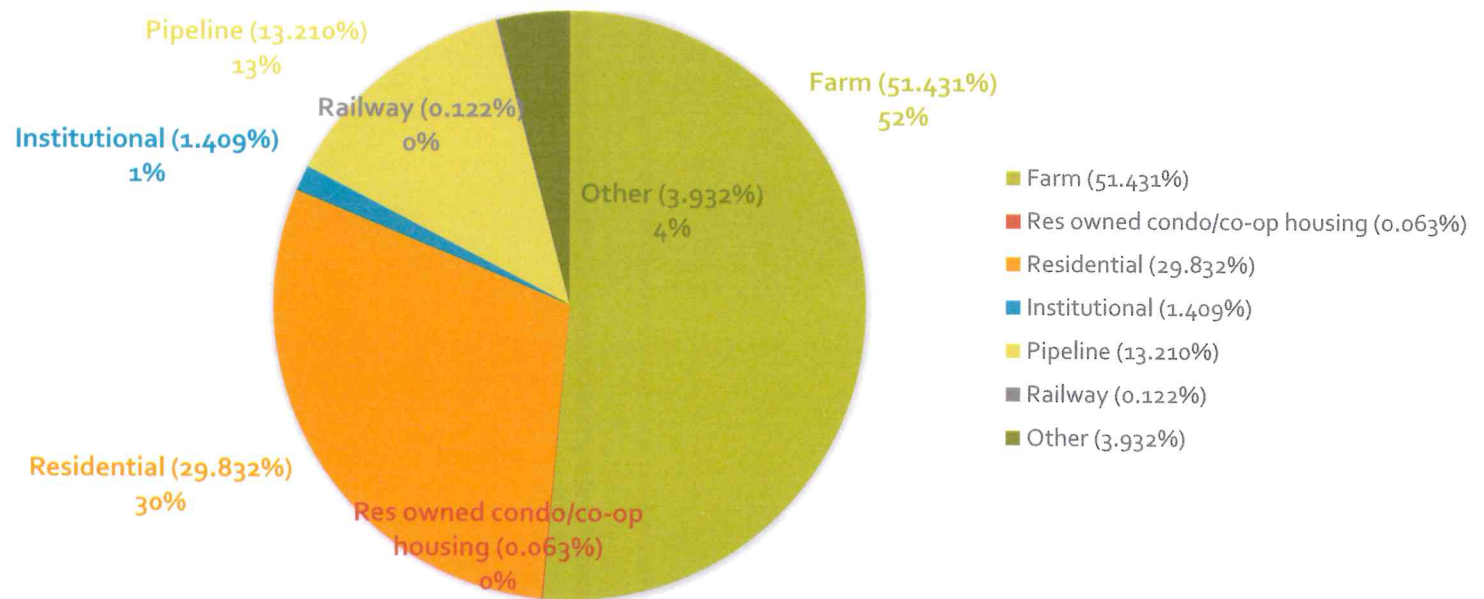
- To inform the public about the financial situation and plan of the Municipality.
- To assist the public to understand how their tax dollars are being spent.
- Provides an opportunity for public participation and input.
- Provides an understanding of the relationship between services and taxes and the difficult decisions that must be made by Council to determine a balance between the two.
- The Public Hearing provides a general overview of the 2023 Financial situation and plan.

ASSESSMENT

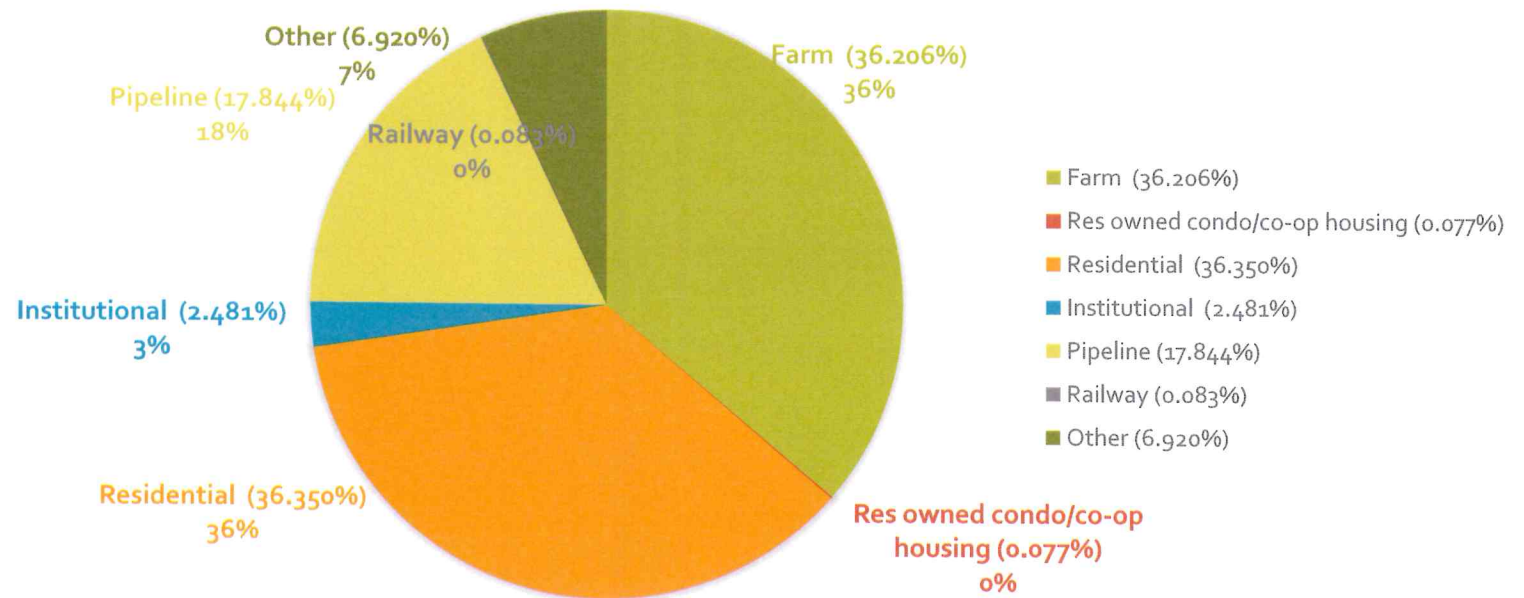
- Assessed values of all properties are determined by the Provincial Assessment Branch. (We pay \$38,000 annually for this service).
- A property's assessment is the assessor's best estimate of the most probable selling price for a property.
- Total Municipal "Portioned" Assessment (all properties) for 2022 was 181,201,840; 2023 is 183,747,620.
- For 2023, the assessed values of all properties will be updated to April 1, 2021 market values from April 1, 2018 market values. Property assessments were last updated in 2020.
- Changes in Total Portioned Assessment from 2022 to 2023 – 2,545,780 or 1.405% are due to reassessments, new development, and assessment removed from the tax roll.

ASSESSMENT & TAX LEVIES

- An individual property tax levy is calculated as follows:
 - Assessed value times a “portioned percentage”
 - for farmland the percentage is 26%,
 - for residential it is 45%,
 - for commercial/other it is 65%.
 - Then multiply your “portioned assessment amount” by the mill rate.
- Mill rate taxes are about 81% of total Municipal taxes.
- The mill rate levy and the special services levies are set by the budget requirements of the Municipality.



ASSESSMENT PERCENTAGES BY PROPERTY CLASS



PORTIONED ASSESSMENT PERCENTAGES BY PROPERTY CLASS

2023 OVERALL BUDGET

- 2023 municipal budget is \$2,964,779.51, which includes capital projects that are funded primarily from reserves.
- The amount to be raised by taxes has increased by 4.40% or \$90,988.
- This is made up of several factors, which will be reviewed on the following pages.
- Note that the school tax portion of the financial plan is not included in this presentation.

GENERAL GOVERNMENT SERVICES

- This category includes Legislative, General Administrative (made up of staff, office, legal, audit, assessment and taxation) and Other General Government (comprised of elections, conventions, insurance, intergovernmental relations and grants).
- The budget for this category is \$591,079.54.
- That is an increase of \$24,493.80.
- Most of the increase is related to increases in insurance and computer & software costs.

PROTECTIVE SERVICES



- This includes Police, Fire, Emergency Measures and Other Protection.
- The budget for this category is \$166,717.92.
- This is an increase of \$44,772.32, made up in part by:
 - \$10,675 for the start up costs & training for the EMR program & increased paramedic costs.
 - \$20,000 for bunker gear.
 - An increase of \$7,600 in insurance costs.
 - An increase of \$2,300 for pest control (By-Law Maintenance/Animal – Dog & Cat control).
 - An increase of \$500 to the fuel budget.

TRANSPORTATION SERVICES

- This category includes Roads and Streets (staff, equipment repairs and maintenance, equipment insurance, shop and yard operations and asset management) and Road Construction and Maintenance (gravel crushing, trucking, road maintenance and reconstruction, sidewalks, ditches, bridges etc.)
- The budget for this category is \$745,188, a decrease of \$171,105.60.

TRANSPORTATION SERVICES (continued)

- Some of the highlights of the changes from last year include:
 - An increase of \$45,785 in staff costs including \$18,000 in seasonal staff wages to do more mowing.
 - An increase in the fuel budget of \$49,500 from \$67,500 to \$117,000 - to be more in line with actual costs.
 - An increase of \$15,000 in shop & yard costs - to account for the costs associated with the new shop in Wawanesa.
 - A reduction in gravel crushing by \$23,700.
 - A reduction of \$31,000 that we had to pay contractors for snow removal when our equipment was being repaired.
 - A reduction in grader repair maintenance of \$20,000, now that we have a new grader.
 - A reduction of \$210,000 for projects that will be covered through Gas Tax instead of mill.

ENVIRONMENTAL HEALTH SERVICES



- This includes Garbage and Waste Collection (garbage collection and nuisance grounds) and Other Environmental Health (recycling).
- The budget for this is \$134,375.00.
- This is an increase of \$5,425.00. Of this, \$1,925.00 is in relation to agreement terms, and is in keeping with the special services levy.
- \$2,500.00 for Waste Transfer Station improvements.

PUBLIC HEALTH & WELFARE

- This is for Public Health which includes cemeteries, handi-transit and Seniors Independent Services.
- The budget for this is \$26,100.00, which includes a \$15,000.00 grant for the Handi-Van.
- There is no change from the budget amount in 2022.

ENVIRONMENTAL DEVELOPMENT SERVICES

- This includes Planning and Zoning, Community Development.
- The budget is \$6,000.
- This is a net increase of \$1,700 due to an increase of \$2,000 for expected costs for the restoration of survey monuments, of which we have no control, and a \$300 reduction in contract services.

ECONOMIC DEVELOPMENT SERVICES

- This includes destruction of pests, weed control, veterinary services, water resources & conservation, tourism and staff appreciation.
- The budget for this is \$52,451.44, an increase of \$15,018.07.
- This increase includes a boost of \$14,000 to the rural weed control budget and an addition of \$1,000 for the destruction of pests to help with the beaver problems.

RECREATION & CULTURAL SERVICES

- This includes community centres and halls, pools, rinks and arenas, parks and playgrounds, grants and museums.
- The budget is \$111,305.
- This is an increase of \$2,030 or 1.86% and is in keeping with the Recreation Support special services levy.



FISCAL SERVICES

- This includes transfers to Capital and Utility.
- The budget is \$581,513.61.
- This is a decrease of \$1,042,510.25. The decrease can be explained by a reduction in Transfer to Capital – Public Works in the amount of \$353,435, a reduction in Transfer to Capital – Buildings in the amount of \$340,408.58 and a reduction in Transfer to Capital – Fire in the amount of \$282,000.
- The 2023 budget includes Capital Projects in the amount of \$361,546.42 being funded primarily by reserves, the lagoon project through utility in the amount of \$110,591.46, and \$109,375.73 in debenture funding for RFNow and the Ice Plant.
- We have also budgeted \$150,000 for anticipated 2022 deficit recovery.

REVENUES

- This includes Other Revenue (taxes added, penalties, licenses, permits, sale of service, sale of goods, trailer park rentals, grazing leases and returns from investments), Municipal Operating Grants (provincial operating grant, gas tax) and transfer from reserves.
- The budget is \$782,320.58.
- This is a net decrease of \$1,336,282.58. Last year we budgeted to transfer \$1,436,390 from reserves for the purchase of a new grader, loader, and office costs. We also budgeted \$214,413 sale proceeds from equipment sold or traded in.
- This year we have budgeted to transfer \$250,000 from the Gas Tax reserves for rural road projects, paving and a culvert reset and \$93,200 from other reserves for fire gear, a mower & snow blade.

CAPITAL BUDGET

- The capital projects or purchases planned for 2023 include the tandem truck, an instalment payment on the Wawanesa shop (Perry Cline's building), a new mower, a snow blade for the loader, paving in Wawanesa, and rural road projects and breathing apparatus for the Fire Department.
- The budget is \$361,546.42, which is funded primarily from reserves.

UTILITY BUDGET

- The utility budget is wholly funded by the utility.
- The budget is \$332,441.46.
- This is an increase of \$15,519.00.
- This budget includes an increase in Utility Rates as set out in PUB order # 101/22. This is the first increase since 2012.
- The budget includes two valve replacements @ \$5,000 each and the development of a proposal for waterlines.

MILL RATES

- The Mill Rates for 2023 are as follows with 2022 comparisons in ():
 - 9.860 general mill rate (9.518)
 - mill rate TBD for recreation against Class 30 (agricultural lands) (0.266)
 - mill rate TBD for recreation against all other classes of property (0.426)
 - 1.338 is the mill rate against Wawanesa properties for the Lagoon (1.327)
 - 1.121 is the mill rate against Wawanesa properties for the ice plant (1.130)

SPECIAL SERVICES LEVIES PER PARCEL CHARGES

- 2023 per parcel charges are as follows with 2022 comparisons in ():
 - \$50 per parcel for recreation for Wawanesa properties that are residential with no dwelling units (same)
 - \$135 per parcel for recreation for all other Wawanesa properties (same)
 - \$25 per parcel for waste/recycling for all residential properties with no dwelling units (same)
 - \$15.50 per parcel for waste/recycling for Class 30 (agricultural lands) (\$15.59)
 - \$95.96 per parcel for waste/recycling for all other class properties (\$94.42)
 - \$252.25 per parcel for Wawanesa properties for the Lagoon (same)
 - \$130.57 per parcel for rural fibre optics (same)
 - \$59.91 per parcel for rural ice plant (same)

WHAT DO YOU GET FOR YOUR TAX DOLLARS?

Road Maintenance & Improvements	Fire & Protective Services	Insurance/Liability Coverage
Snow Removal	EMO Flood Services	Community Halls/ Centres/Rinks
Spring Culvert Opening/Drainage	Emergency Coordinator	Soccer Fields/Baseball Fields
Veterinary Services	911 Emergency Services	Handi-Van Services
Grass Cutting – Ditches	Planning & Zoning	Pool and Campground
Weed Control	Signage	Library Services
Waste Transfer Stations	Consultants/Legal	School Bursaries/ Hospital Grants
Recycling	Animal Control	Children & Adult Programs
Street Lighting	By-law Enforcement	General Grants

NEXT STEPS

- Conclude the Public Hearing.
- Adopt the Financial Plan and give 1st Reading to the Tax Levy By-law.
- Get the information uploaded to the Province for printing of the tax bill.
- Mail the tax bills, with payment due by October 31.
- Please note, payment options include online payments, post-dated cheques and cash.

MUNICIPALITY OF OAKLAND-WAWANESA

By-law No. 35-2023

BEING a By-law of the Municipality of Oakland-Wawanesa to levy taxes for 2023.

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

Set a rate or rates of tax sufficient to raise;

The revenue to be raised by property taxes as set out in the operating budget, and

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;

Impose taxes

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

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

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 2023, 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 \$183,747,620.00 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 2023 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 2023 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 – 8.140 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 – 13.750 mills on the dollar to provide for payment of the Special School District Levy.

Southwest Horizon School Division #43 – 10.140 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 2022 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 9.860 mills on the dollar be and is hereby levied for the year 2023 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 1.338 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 \$35,672.91.
- (c) That a per parcel rate of \$252.25 per parcel be levied against Wawanesa Ward 1 properties, whom 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 for recreation support services in accordance with By-law No. 05-2019 in the amount of \$1,050.00.
- (e) That a per parcel rate of \$135.00 per parcel be levied for all other Wawanesa Ward 1 properties to provide for recreation support services in accordance with By-law No. 05-2019 in the amount of \$40,230.00.
- (f) A rate of 0.? mills on the dollar to be levied against all Class 30 properties to provide for 25% of \$69,525.00 for recreation support services in accordance with By-law No. 05-2019.
- (g) A rate of 0.? mills on the dollar to be levied against all other class of properties to provide for 75% of \$69,525.00 for recreation support services in accordance with By-law No. 05-2019.

- (h) That a per parcel rate of \$25.00 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. 07-2019 in the amount of \$2,450.00.
- (i) That a per parcel rate of \$15.50 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. 07-2019 in the amount of \$12,768.00.
- (j) That a per parcel rate of \$95.96 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. 07-2019 in the amount of \$72,352.00.
- (k) That a per parcel rate of \$130.57 per parcel be levied on all rural properties in accordance with By-Law No. 01-2021 as amended by By-Law No 09-2021, in the amount of \$55,753.39.
- (l) That a rate of 1.121 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 \$29,712.88.
- (m) That a per parcel rate of \$59.91 per parcel be levied on all rural properties in accordance with By-law No. 14-2021 as amended by By-Law No 26-2022, in the amount of \$23,005.44.

PAYMENT OF TAXES

- 4. That all taxes and rates imposed and levied in the Municipality of Oakland-Wawanesa for the year 2022 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., 2023. Upon all taxes remaining unpaid after the 31st day of October, A.D., 2023 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., 2023.

MUNICIPALITY OF OAKLAND-WAWANESA

Head of Council

Chief Administrative Officer

Read a first time this 21st day of March 2023.

Read a second time this ___th day of ___ 2023.

Read a third time this ___th day of ___ 2023.

DRAFT**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Oakland-Wawanesa

For the Year 2023

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	4,286,953.02		4,406,426.09	
Total Grants in Lieu of Taxes - Page 8	44,599.85		49,614.47	
Sub-total	4,331,552.87	0.00	4,456,040.55	0.00
School Requisitions (deduct) - Page 8	2,245,193.00		2,277,420.00	
Municipal Taxes and Grants in Lieu of Taxes	2,086,359.87	2,086,359.87	2,178,620.55	0.00
Other Revenue - Page 2	607,213.16	1,618,111.79	437,120.58	0.00
Transfers from Accumulated Surplus & Reserves - Page 2	1,511,390.00	1,641,812.95	345,200.00	0.00
Total Municipal Revenue	4,204,963.03	5,346,284.61	2,960,941.13	0.00

EXPENDITURE

General Government Services	566,585.66	583,933.50	591,079.54	
Protective Services	121,945.60	104,845.18	166,717.92	
Transportation Services	916,293.60	1,247,739.30	745,188.00	
Environmental Health Services	128,950.00	132,565.68	134,375.00	
Public Health and Welfare Services	26,100.00	26,053.41	26,100.00	
Environmental Development Services	4,300.00	7,377.59	6,000.00	
Economic Development Services	37,433.37	40,856.66	52,451.44	
Recreation and Cultural Services	109,275.00	651,860.94	111,305.00	
Fiscal Services	1,624,023.86	1,680,645.43	581,513.61	
Transfers - Deficit Recovery - Page 9		0.00	150,000.00	
- To Reserves - Page 5	667,084.00	1,040,696.50	400,049.00	
Total Basic Expenditure	4,201,991.09	5,516,574.19	2,964,779.51	0.00
Allowance For Tax Assets - Page 8	2,971.94		(3,838.38)	
Total Municipal Expenditure	4,204,963.03	5,516,574.19	2,960,941.13	0.00
Net Operating Surplus (Deficit)	0.00	(170,289.58)	0.00	0.00

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

20__

(Chief Administrative Officer)

DRAFT

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

Municipality of Oakland-Wawanesa

For the Year 2023

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added		35,000.00	40,438.96	40,000.00	
Tax Penalties		18,000.00	17,261.05	18,000.00	
Licenses	- Animal				
	- Business				
	- Other <u>Lottery</u>	100.00	213.50	150.00	
Permits	- Building	10,000.00	6,360.00	7,000.00	
	- Other <u>Approaches</u>	500.00	100.00	300.00	
Fines			250.00	300.00	
Sales of Service	- General Government	4,100.00	3,400.00	4,000.00	
	- Protective	21,976.01	63,847.51	16,276.50	
	- Transportation	211,550.00	226,340.34	5,000.00	
	- Environmental Health	50,764.00	51,347.55	52,055.44	
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture				
	- Other _____	2,500.00	13,242.27	2,500.00	
Sales of Goods		900.00	697.25	800.00	
Rentals				1,200.00	
Trailer Park Rentals					
Trailer Park Fees / Grazing Leases		8,363.69	8,363.69	10,305.24	
Concessions and Franchises					
Returns from Investments		6,500.00	18,542.43	11,200.00	
Development and Dedication Fees					
Unconditional Grants - Municipal Operating		134,175.46	163,777.86	143,000.00	
	- Other _____				
	- Other _____				
Conditional Grants	- Emergency Mitigation			14,881.00	
	- Federal - Gas Tax	95,084.00	95,084.00	99,218.00	
(Page 9)	- Provincial Government DFA Receiv		159,284.81	0.00	
	- Municipal Government				
	- Other ___ SRR Portion Shared Sta	7,200.00	7,200.00	10,434.40	
	- Other ___ SRR Office	500.00	500.00	500.00	
Other Income	<u>Insurance Proceeds</u>	0.00	181,685.92	0.00	
	<u>Ice Plant Renos - Prepayment</u>		9,033.85		
	<u>Donations to Fire Dept</u>		9,244.32		
	<u>Charitable Donations</u>		541,896.48		
Total Other Revenue - Page 1		607,213.16	1,618,111.79	437,120.58	0.00
Transfers From					
	- Accumulated Surplus	75,000.00	75,000.00		
	- Reserves (Page 13)	1,436,390.00	1,566,812.95	345,200.00	
Total Transfers - Page 1		1,511,390.00	1,641,812.95	345,200.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		2,118,603.16	3,259,924.74	782,320.58	0.00

DRAFT
BUDGETED EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2023

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	80,300.00	81,023.12	86,064.44	
1200	General Administrative				
1212	Chief Administrative Officer and Staff	279,303.66	274,167.61	280,777.46	
1215	Office	96,565.00	102,253.24	100,500.00	
1216	Legal	7,000.00	1,394.73	7,000.00	
1217	Audit	13,000.00	12,567.15	15,000.00	
1218	Assessment	38,817.00	38,330.00	38,500.00	
1240	Taxation	22,300.00	22,262.64	22,262.64	
1300	Other General Government				
1310	Elections	10,000.00	9,751.46	2,000.00	
1320	Conventions	10,500.00	11,913.58	14,675.00	
1330	Damage Claims and Liability Insurance	10,300.00	33,073.18	32,500.00	
1340	Intergovernmental Relations				
1350	Grants - General	7,500.00	6,196.79	8,000.00	
1360	Other General Government-Sundry				
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		575,585.66	592,933.50	607,279.54	0.00
1991	Recoveries (deduct) - Utility	9,000.00	9,000.00	16,200.00	
TOTAL GOVERNMENT SERVICES - TO PAGE 1		566,585.66	583,933.50	591,079.54	0.00
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	98,475.00	101,588.63	126,950.00	
2500	Emergency Measures				
2510	Emergency Measures Organization	3,000.00	800.00	3,000.00	
2520	Flood Control	0.00	0.00	2,000.00	
2540	Ambulance Services	4,200.00	3,288.83	14,875.00	
2550	Other				
2600	Other Protection				
2621	Building Inspection	6,760.00	(13,520.00)	6,760.00	
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	1,500.00	4,677.12	4,800.00	
2650	Other - Traffic Services				
	Other - 911 Agreements	8,010.60	8,010.60	8,332.92	
TOTAL PROTECTIVE SERVICES - TO PAGE 1		121,945.60	104,845.18	166,717.92	0.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	273,293.60	275,753.87	319,078.00	
32302	- Equipment Fuel	67,500.00	119,672.61	117,000.00	
32303	- Equipment Repairs and Maintenance	76,000.00	221,588.79	46,000.00	
32304	- Equipment Insurance and Registration	28,400.00	23,553.19	27,000.00	
32305	- Workshop and Yard Operations	26,400.00	32,869.00	45,800.00	
	- PW Manager's Cell Phone	0.00	0.00	1,510.00	
	- Asset Management	3,100.00	1,369.60	3,100.00	
Road Construction and Maintenance					
32311	- Labour	100,000.00	220,323.40	0.00	
32312	- Materials	93,000.00	105,610.85	66,300.00	
32313	- Rentals	170,000.00	175,545.53	70,000.00	
	- Dust Control	5,000.00	3,348.83	4,000.00	
	-				
Transportation Services Sub-Total Forward to Page 4		842,693.60	1,179,635.67	699,788.00	0.00

DRAFT
BUDGETED EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		842,693.60	1,179,635.67	699,788.00	0.00
32330	Sidewalks and Boulevards	3,000.00	1,825.00	3,000.00	
32340	Ditches and Road Drainage				
32350	Storm Sewers	3,500.00	1,770.00	2,000.00	
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	37,000.00	41,919.04	3,000.00	
32372	- Materials				
32373	- Rentals				
32400	Bridges	8,000.00	5,305.41	15,000.00	
32500	Street Lighting	16,100.00	15,656.52	16,400.00	
32600	Traffic Services	6,000.00	1,627.66	6,000.00	
32700	Parking				
32900	Other Road Transport				
	Airport				
	Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		916,293.60	1,247,739.30	745,188.00	0.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	92,450.00	96,006.43	99,750.00	
4330	Nuisance Grounds	10,000.00	6,073.01	4,500.00	
Other Environmental Health					
4480	Municipal Wells	2,500.00	2,575.11	3,000.00	
4490	Public Rest Rooms				
	Other Recycling	24,000.00	27,911.13	27,125.00	
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		128,950.00	132,565.68	134,375.00	0.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	5,000.00	5,000.00	5,000.00	5,000.00
5186	Other	15,000.00	15,000.00	15,000.00	15,000.00
		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		26,100.00	26,053.41	26,100.00	26,100.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	2,000.00	4,779.52	4,000.00	4,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	2,000.00	2,598.07	2,000.00	2,000.00
6241	Urban Area Weed Control				
	Grant				
	Other Contract Services	300.00			
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		4,300.00	7,377.59	6,000.00	6,000.00

DRAFT
UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of Oakland-Wawanesa

For the Year 2023

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	170,000.00	151,413.16	179,450.00	
	- 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	170,000.00	151,413.16	179,450.00	0.00
330	Penalties	1,200.00	1,434.15	1,650.00	
340	Hydrant Rentals	2,375.00	2,375.00	4,750.00	
350	Installation Service	4,606.00	13,830.00	5,000.00	
360	Other Interest	1,500.00	343.68	1,000.00	
370	Provincial Grants			10,000.00	
380	Other Revenue	0.00			
390	Transfer from Revenue Fund - Page 5	110,591.46	110,591.46	110,591.46	
396	Transfer from Reserves - Utility - Page 13	26,550.00	1,550.00	20,000.00	
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	316,822.46	281,537.45	332,441.46	0.00

EXPENDITURE

410	WATER SUPPLY	4,500.00	5,000.00	8,100.00	
411	Administration	0.00	0.00		
412	Customer Billings and Collections	26,000.00	29,103.56	15,000.00	
413	Purification and Treatment	0.00	0.00	0.00	
414	Water Purchases	10,000.00	29,964.10	15,000.00	
415	Service of Supply	25,000.00	59,401.70	25,000.00	
416	Transmissions and Distribution	1,250.00	1,765.90	2,000.00	
417	Other Water Supply Costs-Insurance	39,621.00	45,384.67	23,750.00	
418	Other Contractor/Employee	106,371.00	170,619.93	88,850.00	0.00
	TOTAL	106,371.00	170,619.93	88,850.00	0.00
420	SEWAGE COLLECTION AND DISPOSAL	4,500.00	4,500.00	8,100.00	
421	Administration	10,000.00	4,242.75	4,500.00	
422	Sewage Collection System - Insurance	3,500.00	7,312.44	7,000.00	
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Other Contractor	35,310.00	44,714.92	23,400.00	
	TOTAL	53,310.00	60,770.11	43,000.00	0.00
430	TRANSFER TO CAPITAL - Page 13	26,550.00	1,550.00	30,000.00	
450	DEBENTURE DEBT CHARGES - Page 12	110,591.46	110,591.46	110,591.46	
470	TRANSFERS	0.00		0.00	
471	Deficit Recovery, 20____ - Page 9	20,000.00	0.00	60,000.00	
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve	20,000.00	0.00	60,000.00	0.00
	TOTAL	20,000.00	0.00	60,000.00	0.00
	TOTAL EXPENDITURE	316,822.46	343,531.50	332,441.46	0.00
	NET OPERATING SURPLUS (DEFICIT)	0.00	(61,994.05)	0.00	0.00

BUDGETED REVENUE AND EXPENDITURE

Municipality of Oakland-Wawanesa

L.U.D. of

For the Year 2023

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

DRAFT
CALCULATION OF TAX LEVIES
Municipality of Oakland-Wawanesa

For the Year 2023

	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)	43,381,000.00		1,454,540.00	44,835,540.00	364,956.00	5.30	364,961.30	8.140	353,121.34	11,839.96	0.00	364,961.30
School Division Brandon	27,666,280.00		33,720.00	27,700,000.00	381,038.00	-163.00	380,875.00	13.750	380,411.35	463.65	0.00	380,875.00
School Division Southwest Horizon	149,091,730.00		1,546,230.00	150,637,960.00	1,531,426.00	-3,957.09	1,527,468.91	10.140	1,511,790.14	15,678.77	0.00	1,527,468.91
School Division				0.00			0.00					0.00
School Division				0.00			0.00					0.00
School Division				0.00			0.00					0.00
Total Education Taxes	220,139,010.00	0.00	3,034,490.00	223,173,500.00	2,277,420.00	-4,114.79	2,273,305.21		2,245,322.83	27,982.38	0.00	2,273,305.21
Page 1												
	Assessments				Expenditures			Mill Rate Fr/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												
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
Debtenture Debt Charges												
By-Law 05-16 Lagoon	21,436,260.00	4,838,480.00	392,540.00	26,667,280.00	35,672.91	7.91	35,680.82	1.338	28,681.72	525.22	6,473.89	35,680.82
By-Law 05-16 Lagoon				0.00	74,918.25		74,918.25	per parcel	66,594.00	1,261.25	7,063.00	74,918.25
By-Law 09-2021 Rural Fibre				0.00	55,753.39		55,753.39	per parcel	50,400.02	1,305.70	4,047.67	55,753.39
By-Law 24-2022 Ice Plant-Wawa	21,436,260.00	4,677,850.00	391,760.00	26,505,870.00	29,712.88	0.20	29,713.08	1.121	24,030.05	439.16	5,243.87	29,713.08
By-Law 26-2022 Ice Plant-Rural				0.00	23,005.44		23,005.44	per parcel	22,226.61	299.55	479.28	23,005.44
				0.00			0.00					0.00
				0.00			0.00					0.00
Special Services Levies												
By-Law 05-2019 Rec Res No DU & all Wawa				0.00	41,280.00		41,280.00	per parcel	36,910.00	675.00	3,695.00	41,280.00
By-Law 05-2019 Recreation Class 30				0.00	17,381.25		17,381.25		17,381.25			17,381.25
By-Law 05-2019 Recreation-All Other				0.00	52,143.75		52,143.75		52,143.75			52,143.75
By-Law 07-2019-Residential No dwellings				0.00	2,450.00		2,450.00	per parcel	2,025.00	0.00	425.00	2,450.00
By-Law 07-2019 Class 30 Properties				0.00	12,768.00	4.00	12,772.00	per parcel	12,493.00	108.50	170.50	12,772.00
By-Law 07-2019 All Other Class Properties				0.00	72,352.00	1.84	72,353.84	per parcel	66,404.32	1,439.40	4,510.12	72,353.84
Deficit Recovery												
General				0.00			0.00					0.00
Utility				0.00			0.00					0.00
Reserve Funds												
General Reserve				0.00			0.00					0.00
Machinery Replacement				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
General Municipal												
Rural Area				0.00	0.00		0.00					0.00
At Large	177,454,890.00		1,579,950.00	179,034,840.00	1,765,200.09	83.43	1,765,283.52	9.860	1,749,705.22	15,578.31		1,765,283.52
Business Tax, Fees				0.00			0.00					0.00
Other Revenue and Transfers					782,320.58		782,320.58				782,320.58	782,320.58
Total Municipal					2,964,958.54	97.38	2,965,055.92		2,128,994.93	21,632.09	814,428.91	2,965,055.92
Total (Education + Municipal) Taxes					5,242,378.54	-4,017.41	5,238,361.13		4,374,317.76	49,614.47	814,428.91	5,238,361.13
<div> <div>Page 1</div> <div>Page 1</div> <div>Page 2</div> </div>												

* Added to Total Tax Levy on page 1

DRAFT**SUNDRY REVENUE AND EXPENDITURE ANALYSIS**

Municipality of Oakland-Wawanesa

For the Year 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
						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
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8

0.00

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount

Total - Page 2

0.00

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
\$250,000.00	2022			150,000.00

Total - Page 1

150,000.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

RURAL AREA AND GENERAL MUNICIPAL REQUIREMENTS

Municipality of Oakland-Wawanesa

Part 1 - Analysis of Expenditures Benefitting Rural Area	

Part 2 - Calculation of Rural and At large Requirements

Page 10

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Oakland-Wawanesa

For the Year 2023

Part 1 - Debenture Debt Charges

[illegible]

328,424.73	99,686.74	228,737.99	9,688.99	109,375.73	0.00	0.00	109,375.73
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Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
				0				
				0				
				0				
				0				
					0.00	0.00	0.00	0.00

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Oakland-Wawanesa

For the Year 2023

[illegible]

846,801.26	82,138.94	764,662.32	28,452.52	110,591.46	0.00	0.00	110,591.46
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Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
				0
				0
				0

Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate

0.00	0.00	0.00	0.00
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(Chief Administrative Officer)

DRAFT
FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Municipality of Oakland-Wawanesa

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2024	2025	2026	2027	2028	Total	Operating	Reserves	Borrowing	Other
PUBLIC WORKS										
Backhoe (net of trade in)	140,000.00					140,000.00				
Salt Spreader	7,000.00					7,000.00				
Grader (c/w wing, net of trade in)		300,000.00				300,000.00				
Tractor (net of trade in)			170,000.00			170,000.00				
Front Plow			40,000.00			40,000.00				
Front Plow				40,000.00		40,000.00				
Grader (c/w wing, net of trade in)				300,000.00		300,000.00				
Blade for Town Plow			15,000.00			15,000.00				
Hotsie					11,000.00	11,000.00				
Reclamer/Mulcher					60,000.00	60,000.00				
Miscellaneous					75,000.00	75,000.00				
FIRE DEPARTMENT										
Fire hall Replacement in 40 years		15,000	15,000	15,000	15,000	60,000.00				
Unit 1 Replacement (Pumper)	75,000	40,000	55,000	55,000	55,000	280,000.00				
Unit 2 Replacement (Rescue)		10,000	10,000	10,000	15,000	45,000.00				
Unit 3 F-250 Purchase 2024 \$80,000	50,000					50,000.00				
Breathing Apparatus		20,000		20,000		40,000.00				
Breathing App Bottles	10,000		10,000		10,000	30,000.00				
Bunker Gear				20,000		20,000.00				
Jaws Of Life-Replace in 2038 \$100,000	5,000	2,500	2,500	2,500	2,500	15,000.00				
Radios - replace in 10 years \$20,000	4,000	2,000	2,000	2,000	2,000	12,000.00				
Skid unit replacemnt		15,000			15,000	30,000.00				
Miscellaneous			6,000			6,000.00				
UTILITY										
Water Treatment Plant Upgrade	175,000					175,000.00				
Valves	5,000	5,000.00	5,000.00			15,000.00				
3 Phase Pump & Generator	50,000.00					50,000.00				
Filter Media (every 5 years)			25,000.00			25,000.00				
Water Line Replacement			60,000.00	60,000.00	60,000.00	180,000.00				
	521,000.00	409,500.00	415,500.00	524,500.00	320,500.00	2,191,000.00	0.00	0.00	0.00	0.00
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING						0.00				
RESERVES						0.00				
BORROWING						0.00				
OTHER						0.00				
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00				

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

20

(Chief Administrative Officer)