



Municipality of Wawa

MONTHLY REPORT – DECEMBER 2023

Department of Finance

Prepared By: Manuela Batovanja	Report No: MB 2024-03
Agenda Date: January 16, 2024	File No: C11

Purpose

The purpose of this report is to provide Council with an overview of the Department of Finance work completed during the month of December 2023.

Capital Projects

Municipal Enterprise Software

Municipal Enterprise Planning Software implementation – in progress with phase one completion targeted later in 2024.

Asset Management Plan Update

Deadline – July 1, 2024 – All asset categories to be listed including condition, condition assessment approach, life cycle activities, levels of service associated with the asset to maintain the current level of service and as a best practice a method by which to record the lifecycle event.

E.g. the number of oil changes required annually on the vehicle to keep the vehicle in good running condition.

Key Indicators

Attached to this report is a list of key indicators which are relevant to the operations of the department, these indicators are summarized below:

There were no licenses issued in December 2023.

Annually the following licences were issued:

- New Business License – 6
- Business License Renewals – 81
- Temporary Business License – 7
- New Lottery License – 7
- Lottery License Extension – 3

No changes to the number of properties which are in the registration (tax sale) process, eligible to be vested. New list is expected in February 2024.

Cash flow generated through collections:

- December - \$3,734.17
- Annual – \$9,890.51

Assessment lost in 2023 through section 357's - \$1,144,900.

Some of the reasons for the loss include but are not limited to:

- Properties raised by fire.
- Change in classification.
- Demolition.
- Became exempt from taxation.

Assessment gains in 2023 through section 357's - \$30,750.91

Some of the reasons for the gains include but are not limited to:

- Change in classification.
- Construction/renovation

There were three (3) Charity rebates received and administered in the year resulting in a total charity rebate of \$10,432.79.

One (1) Property Tax Supplemental was processed in December generating an additional \$134.00 in revenue.

The annual revenue generated through supplementals was \$21,175.99 with 32 supplementals being received and processed.

There are no concerns with accounts receivable. The amount is consistent, with the majority of outstanding accounts falling in the current 30-day period.

Water Connections / Disconnections

- December – Disconnection – 1
- Annual – Disconnection – 8
- December – Reconnection – 0
- Annual – Reconnection – 2

Grant claim submissions and receipts are as follows:

Submissions – December - \$7,352.00
Receipts – December - \$496.00
Submissions – Annual - \$1,111,907.00
Receipts – December - \$5,826,567.00

The following were changes to vital statistics for the month of December:

- Marriage Certificates issued - None
- Marriage Ceremonies performed - None
- Death Registrations - Local - 7
- Death Registrations - Non-Local - 7
- Cemetery Interments – None

Annually:

- Marriage Certificates issued - 7
- Marriage Ceremonies performed - 8
- Death Registrations - Local - 38
- Death Registrations - Non-Local - 64
- Cemetery Interments – 16

23% of payments received in December were either in person or mailed in cheque the remaining 77% are made through an electronic option.

16% of payments received in the year were either in person or mailed in cheque the remaining 84% are made through an electronic option.

Budget

Operating budget was presented to Council December 5th with a public input and inquiry period until January 3, 2024. No comments or questions were received from the public. The Treasurer met with two Councillors and reviewed specific areas of the budget. Review of the 2025 to 2027 budget will be ongoing throughout 2024.

Asset Management

Staff continues to work towards completing the 2024 update.

Miscellaneous

None.

Month Ahead

Planned work for the month of January:

- 2024 Schedule of Fees – Adoption January 16, 2024
- 2024 Interim By-law - Adoption January 16, 2024
- 2024 Borrowing By-law - Adoption January 16, 2024
- 2024 Extension Agreement Schedule By-law - Adoption January 16, 2024
- Request Council Adoption of the 2024 Capital and Operating Budget – January 16, 2024
- Communities of Best Practice ongoing.
- 2023 Year end and audit preparation.
- Ongoing - 2023 Asset Retirement Obligations (ARO) develop and implement a policy related ARO and incorporated into the 2023 Financial Statements and the Financial Information Returns.
- Request a Schedule for Special Council meetings pertaining to Council training as it relates to the 2025 to 2027 budget. Agenda to include but not be limited to:
 - Training regarding legislative requirements
 - Review of 2025 to 2027 budget
 - Review of current and desired levels of services
 - Review of Asset Management Obligations
 - Council requests for specific budgetary training or review

Attachment

Attached to this report:

- Key Indicators Report to December 31, 2023.

Recommendation

That Council acknowledges receipt of the Monthly Report MB 2024-03 for the Finance department submitted by Manuela Batovanja dated January 16, 2024, as information.

Respectfully submitted by:

Manuela Batovanja, Treasurer, Director of Finance



Municipality of Wawa
2023 Key Indicators



	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
Licenses	New Business Licenses Issued	-	-	1	-	1	1	-	-	1	-	2	-	6
	Business Licenses Renewed	27	25	12	2	6	7	1	1	-	-	-	-	81
	Temporary Business Licenses Issued	1	1	-	-	1	-	-	2	-	1	1	-	7
	New Lottery Licenses Issued	2	-	2	-	-	-	-	1	1	1	-	-	7
	Lottery Licenses Extended	-	-	-	-	-	1	-	-	1	1	-	-	3
	Total Licenses	30	26	15	2	8	9	1	4	3	3	3	3	104

Properties	Tax Registrations On Hold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Tax Registrations-Beginning Previous Year(s)	8	8	8	8	8	8	8	8	8	8	8	8	8	
	Tax Registrations-Beginning Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Tax Registrations eligible for Vesting	1	1	1	1	1	1	1	1	1	1	1	1	1	
	Vested properties added to land inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Collections - Actions in progress	3	2	2	2	2	2	2	2	2	2	2	2	2	
	Collection \$ Recovered	4,027.87	186.71	746.83	-	-	-	746.83	448.10	-	-	-	-	3,734.17	9,890.51
	Minutes of Settlement Processed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Minutes of Settlement-Lost Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Minutes of Settlement Taxation \$ Gained/Lost - Refunded	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ARB Decisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ARB Decisions - Lost Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ARB Taxation \$ Gained/Lost - Refunded	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Section 357's & Rebates Processed	-	-	-	-	-	-	-	14	10	20	-	-	7	51
	Section 357's & Rebates - Lost Assessment	-	-	-	-	-	-	-	303,700	63,100	19,400	-	-	758,700	1,144,900.00
	Section 357's & Rebates Taxation \$ Gained/Lost - Refunded	-	-	-	-	-	-	-	(10,844.39)	(1,083.17)	(2,139.49)	-	-	(16,683.86)	(30,750.91)
	Other Approved Write Offs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Charity Rebates Completed	-	1	-	-	-	2	-	-	-	-	-	-	-	3
	Charity Rebate Refunded \$	-	(2,790.00)	-	-	-	(7,642.79)	-	-	-	-	-	-	-	(10,432.79)
	Supplementals Processed	-	-	-	-	-	2	8	-	4	-	17	-	1	32
Supplementals \$	-	-	-	-	-	327.19	750.56	-	1,066.28	-	18,897.96	134.00	21,175.99		
Total Properties \$ Gained/Lost	4,027.87	(2,603.29)	746.83	-	-	(7,315.60)	1,497.39	(10,396.29)	(16.89)	(2,139.49)	18,897.96	(12,815.69)	(10,117.20)		

Accounts Receivable	Accounts Receivable < 30 Days	54,851.93	34,157.73	96,638.80	93,886.00	48,874.62	66,900.95	17,212.22	51,470.91	85,886.50	44,482.86	74,799.75	87,689.95
	Accounts Receivable 31-60 Days	41,691.74	50,224.99	10,162.16	27,142.37	36,311.10	21,230.82	7,187.59	3,654.92	21,082.99	4,148.86	12,756.65	11,035.73
	Accounts Receivable 61-90 Days	2,122.22	-	30,681.92	660.89	14,488.65	19,156.86	1,158.59	311.40	2,536.14	137.66	1,797.09	160.06
	Accounts Receivable > 90 Days	0.48	727.78	75.48	639.71	874.59	14,585.58	3,176.84	121.41	279.27	365.73	492.14	595.25
	Total Accounts Receivable	98,666.37	85,110.50	137,558.36	122,328.97	100,548.96	121,874.21	28,735.24	55,558.64	109,784.90	49,135.11	89,845.63	99,480.99
	Collections - Actions in progress	-	-	-	-	-	-	-	-	-	-	-	-
Collection \$ Recovered	-	-	-	-	-	-	-	-	-	-	-	-	-

Water & Sewer	Water Disconnects	-	1	-	1	4	-	-	1	-	-	-	1	8
	Water Reconnections	-	-	-	-	-	2	-	-	-	-	-	-	2

Capital	Grant Claims Submitted	577,235	-	434,080	-	-	-	7,457	-	-	12,583	73,200	7,352	1,111,907
	Grant Claims Received (Incl. prev. years claim)	143,516	1,257,678	196,928	16,082	134,183	595,041	2,900,110	-	7,457	410,127	164,951	496	5,826,567

Vital Statistics	Marriage Licenses Issued	-	-	1	1	-	-	2	2	1	-	-	-	7
	Marriage Ceremonies Performed	-	-	-	1	1	-	2	2	2	-	-	-	8
	Death Registrations - Local	2	2	1	7	3	5	3	-	1	6	1	7	38
	Death Registrations - Non-Local	6	2	4	4	5	11	3	7	4	10	1	7	64
	Cemetery Interments	-	-	-	-	1	2	4	4	4	1	1	3	-



Municipality of Wawa
2023 Key Indicators



Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
Payments Received	Payments Made Online	683	742	255	492	793	777	308	516	570	445	189	229	5,999
	Payments Made In Person/by Mail	254	268	113	202	375	277	196	215	188	201	110	126	2,525
	Payments Made through PAP - Taxes	349	455	348	456	348	352	351	461	352	360	111	109	4,052
	Payments Made through PAP - Water	350	268	268	267	269	274	273	274	271	358	75	74	3,021

Employees	Full Time - Permanent	30	30	29	28	28	28	28	28	29	29	29	30	
	Part Time - Permanent	8	8	8	8	8	7	7	7	7	7	7	7	7
	Contract	2	1	1	1	3	3	3	3	3	2	2	2	2
	Student	3	3	3	0	5	8	15	7	1	4	4	4	4
	Total Employees	43	42	41	37	44	46	53	45	40	42	42	43	