



Municipality of Wawa

MONTHLY REPORT – AUGUST 2024

Department of Finance

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| Prepared By: Manuela Batovanja | Report No: MB 2024-20 |
| Agenda Date: September 17, 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 August 2024.

Capital Projects

Municipal Enterprise Software

Municipal Enterprise Planning Software implementation – as part of the transition to a new system the chart of a

Asset Management Plan Update

Completed in August, waiting resolution to accept the updated version.

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:

The following licenses were issued in August 2024.

Annually the following licences were issued:

- New Business License – 0
- Business License Renewals – 25
- New Short-Term Rental Licences - 7

No changes to the number of properties which are in the registration (tax sale) process, eligible to be vested.

There was no cash flow generated through external collections in August.

There was a decrease in assessment of \$67,000 because of 357 applications

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

Water Connections / Disconnections

- August – Disconnection – 0
- August – Reconnection – 0

Grant claim submissions and receipts are as follows:

Receipts – August - \$93,473

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

- Marriage Certificates issued - 3
- Marriage Ceremonies performed - 8
- Death Registrations - Local - 1
- Death Registrations - Non-Local - 4
- Cemetery Interments – 5

14% of payments received in August were either in person or mailed in cheque the remaining 86% are made through an electronic option.

Budget and Financial Reporting

The 2023 Financial Information Return (FIR) was filed.

We are expecting a draft copy of the 2023 Financial Statements in late September. After Asset Retirement Obligations we are anticipating a small surplus.

Asset Management

Asset replacement costs have increased significantly in the new plan and will need to be addressed in the upcoming budgets. As represented in the plan, topics to consider include levels of service as they relate to assets.

Asset Retirement Obligations were calculated for all applicable assets and forwarded to the auditors for inclusion in the financial reports as per legislation.

Month Ahead

Planned work for the month of September:

- 2023 Year end and audit and financial statement preparation and presentation - ongoing

- 2023 Year end and audit – library – ongoing
- Preparation for the 2025 – 2028 capital and operating budgets
- Water and sewer bills to be prepared and delivered
- Establish workplan for 2025 asset management update

Attachment

Attached to this report:

- Key Indicators Report to August 31, 2024.

Recommendation

That Council acknowledges receipt of the Monthly Report MB 2024-06 for the Finance department submitted by Manuela Batovanja dated September 17, 2024, as information.

Respectfully submitted by:

Manuela Batovanja, Treasurer, Director of Finance



Municipality of Wawa 2024 Key Indicators



| | Description | January | February | March | April | May | June | July | August | Total |
|-----------------|---------------------------------------|-----------|-----------|----------|----------|----------|-----------|----------|----------|------------|
| Licenses | New Business Licenses Issued | 1 | - | 1 | - | - | 1 | 1 | - | 4 |
| | New Short Term Rental Licenses Issued | - | - | - | 1 | 1 | 2 | 1 | 7 | 12 |
| | Business Licenses Renewed | 32 | 25 | 2 | 5 | 6 | 7 | 3 | - | 80 |
| | Temporary Business Licenses Issued | - | - | - | - | - | 1 | - | - | 1 |
| | New Lottery Licenses Issued | - | - | - | - | - | - | 1 | 1 | 2 |
| | Lottery Licenses Extended | 1 | 2 | - | - | - | - | - | - | 3 |
| | Total Licenses | 34 | 27 | 3 | 6 | 7 | 11 | 6 | 8 | 102 |

| | | | | | | | | | | |
|--|--|-----------------|----------|-----------------|-------------------|-----------------|-----------------|------------------|-------------------|-----------|
| Properties | Tax Registrations On Hold | - | - | - | - | - | - | - | - | - |
| | Tax Registrations-Beginning Previous Year(s) | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | - |
| | Tax Registrations-Beginning Current Year | - | - | - | - | - | - | 5 | 5 | - |
| | Tax Registrations eligible for Vesting | 1 | 1 | 1 | 1 | 2 | 4 | 4 | 4 | - |
| | Vested properties added to land inventory | - | - | - | - | 4 | - | - | - | 4 |
| | Collections - Actions in progress | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 6 | - |
| | Collection \$ Recovered | - | - | - | 635 | - | - | 1,285.88 | - | 1,920.69 |
| | 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 | - | - | - | - | - | 1 | - | 1 | 2 |
| | Section 357's & Rebates - Lost Assessment | - | - | - | - | - | - | 21,000 | 67,000 | 88,000.00 |
| | Section 357's & Rebates Taxation \$ Gained/Lost - Refunded | - | - | - | - | - | 1,192 | - | 12,655.55 | 13,847.81 |
| | Other Approved Write Offs | - | - | - | - | 493,696 | - | - | - | 493,696 |
| | Charity Rebates Completed | - | 1 | - | 1 | - | 1 | - | - | 3 |
| | Charity Rebate Refunded \$ | - | 2,891.20 | - | 4,818.66 | - | 3,081.60 | - | - | 10,791.46 |
| | Supplementals Processed | - | - | - | - | - | - | 1 | - | 1 |
| Supplementals \$ | - | - | - | - | - | - | 488.37 | - | 488.37 | |
| Total Properties \$ Gained/Lost | - | 2,891.20 | - | 5,453.47 | 493,696.45 | 4,273.86 | 1,774.25 | 12,655.55 | 520,744.78 | |

| | | | | | | | | | | |
|----------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| Accounts Receivable | Accounts Receivable < 30 Days | 37,559.12 | 22,064.74 | 45,893.26 | 51,024.51 | 21,672.80 | 57,043.30 | 64,027.83 | 54,074.22 | - |
| | Accounts Receivable 31-60 Days | 11,791.27 | 7,907.42 | 6,712.12 | 2,202.16 | 919.15 | 3,526.41 | 14,042.52 | 18,416.75 | - |
| | Accounts Receivable 61-90 Days | 1,191.17 | 3,740.05 | 2,071.41 | 3,918.23 | 1,568.93 | 1,885.52 | 463.67 | 848.41 | - |
| | Accounts Receivable > 90 Days | 608.08 | 713.19 | 1,605.64 | 1,061.52 | 1,638.47 | 1,680.90 | 1,043.83 | 306.44 | - |
| | Total Accounts Receivable | 51,149.64 | 34,425.40 | 56,282.43 | 58,206.42 | 25,799.35 | 64,136.13 | 79,577.85 | 73,645.82 | - |
| | Collections - Actions in progress | - | - | - | - | - | - | - | - | - |
| | Collection \$ Recovered | - | - | - | - | - | - | - | - | - |



Municipality of Wawa 2024 Key Indicators



| | Description | January | February | March | April | May | June | July | August | Total |
|--------------------------|---------------------|---------|----------|-------|-------|-----|------|------|--------|-------|
| Water & Sewer | Water Disconnects | 1 | 2 | - | 1 | - | - | - | - | 4 |
| | Water Reconnections | - | - | 1 | 4 | 2 | 1 | - | - | 8 |

| | | | | | | | | | | |
|----------------|---|---------|--------|--------|---------|---------|---------|---------|--------|-----------|
| Capital | Grant Claims Submitted | - | - | 39,331 | - | 229,153 | - | - | - | 268,484 |
| | Grant Claims Received (Incl. prev. years claim) | 377,357 | 73,325 | - | 373,625 | 152,305 | 251,721 | 449,760 | 93,473 | 1,771,566 |

| | | | | | | | | | | |
|-------------------------|---------------------------------|---|---|---|----|---|---|----|---|----|
| Vital Statistics | Marriage Licenses Issued | 2 | - | 2 | - | 2 | 1 | 9 | 3 | 19 |
| | Marriage Ceremonies Performed | 1 | 2 | 1 | - | - | 2 | 2 | 8 | 16 |
| | Death Registrations - Local | 4 | 1 | - | 8 | - | 4 | 5 | 1 | 23 |
| | Death Registrations - Non-Local | 6 | 2 | 6 | 11 | - | 6 | 4 | 4 | 39 |
| | Cemetery Interments | - | - | - | - | 3 | 4 | 10 | 5 | 22 |

| | | | | | | | | | | |
|--------------------------|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Payments Received | Payments Made Online | 692 | 795 | 279 | 547 | 848 | 780 | 308 | 516 | 4,765 |
| | Payments Made In Person/by Mail | 250 | 269 | 99 | 272 | 339 | 289 | 169 | 217 | 1,904 |
| | Payments Made through PAP - Taxes | 352 | 470 | 355 | 479 | 364 | 475 | 367 | 481 | 3,343 |
| | Payments Made through PAP - Water | 362 | 277 | 276 | 281 | 378 | 285 | 289 | 291 | 2,439 |

| | | | | | | | | | | |
|------------------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Employees | Full Time - Permanent | 31 | 31 | 30 | 29 | 30 | 30 | 31 | 29 | |
| | Part Time - Permanent | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | |
| | Contract | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | |
| | Student | 4 | 5 | 5 | 0 | 7 | 10 | 15 | 0 | |
| | Total Employees | 44 | 45 | 44 | 37 | 45 | 48 | 54 | 37 | |