



2026 Draft Operating Budget

Presentation to Municipal Council

Tuesday, March 3, 2026

Strategic Planning

Council Budget Goals and Priorities

Wawa Strategic Plan 2026-2027 – AT A GLANCE

Infrastructure Renewal	Community Well-Being	Tourism and Economic Development	Organization & Human Resources Development	Fiscal Responsibility and Governance
Implement Water and Wastewater Plan Recommendations inc. Wawa Lake Storm Sewers	Facilitate New Seniors Centre and Programming and apply for Funding	Obtain funding and implement upgrades to goose nest market, develop marketing plan and TIC	Update HR Policies including hiring policy, part-time employees, and update job descriptions	Evaluate cost of operating MMCC and review service level and user fees (aim for 50% cost recovery)
Complete Conceptual Design with cost and financing strategies for Town Hall & Fire Hall	Review Transit Van Operations Delivery Option	Development of a Municipal Accommodation Tax (MAT) Funds Investment Framework	Select and train candidate for Fire Chief succession by October 2026	Increase capital reserves and add an additional 1% to capital levy in 2026
Obtain cost estimate and apply for funding for MMCC roof	Develop Indigenous Reconciliation Action Plan	Continue CIP Program on Broadway and expand	Implement financial software and increase on-line payments	Prepare New Council Orientation Training (December)
Develop new Industrial Lots and determine potential location, steps to development and funding available	Review Annual Contribution to Support Medical Professionals Recruitment	Implement Housing Action Plan and examine CIP incentives for housing Complete housing needs assessment	Update management and non-union staff working agreements	Complete 2026 Capital and Operating Budget with Public Input (by March)
Examine feasibility of an increased set of recycling programs	Increase Accessibility in Community (i.e. Rehabilitate Sandy Beach Boardwalk)	Educate and enforce Property Standard By-Law and add supports	Develop and share department annual work plans	Implement a Schedule for By-law & Policy Updates
Review Waste Collection By-Law and service levels. Update Garbage Collection By-Law	Develop Accessible Parkette in Mission with Trillium Funds	Council to continue to Lobby Broadband & Cell Service at Provincial and Federal Level	Increase use and training on AI and adapt/apply throughout organization Develop Use of AI Policy	Prepare for Election 2026 - Update Voter's List - Candidate Training
Apply for available funding for municipal residential lot servicing on Algoma and Tamarack	COMMUNICATION Increase communication and Civic Engagement through use of on-line platforms and municipal presence at events	COMMUNICATION Increase local tourism awareness and expand tourism marketing, web presence and social media campaigns	COMMUNICATION Increase internal and external communication through various media including website and social media	Continue to lobby for change to ADSAB formula legislation and educate community on impact



Budget Process

When preparing the budget, staff carefully reviewed a range of important factors to ensure responsible financial planning. These factors included:

- Reviewing prior year expenditures by analyzing previous years to identify trends, efficiencies, and areas where improvements can be made.
- Detailed Budget Analysis- conducting a line-by-line review of the operating budget to support informed decision-making based on accurate and ongoing financial data.
- New Projects and financial impact. Assessing new initiatives and capital projects, including their impact on the tax levy and long-term financial sustainability.
- Priority Setting – distinguishing between essential needs and non-essential items to ensure that resources are directed toward the most important municipal services and projects.
- Alignments with the Municipality’s Plans by integrating long-term strategies such as Strategic Plan and Asset Management Plan to ensure budget reflects and supports the Municipality’s broader goals.

2026 Municipal Pressures

The Municipality is facing several financial pressures for the 2026 Budget.

These include:

- Increased Contribution to Infrastructure and the Funding Gap
- Overdue accounts and non-payment of property taxes
 - Added \$360,000 to operating in 2026 and 2027 (~ 6% levy increase)
- Increased external board costs
 - OPP Policing up 11%, Algoma Health Unit up 8%
- Increased Insurance costs
- ADSAB budget – we continue to pay more than the fair share
 - Strong reliance on power dam grant
- Current Value Assessment (no reassessment) – Ontario Government continues to postpone the province-wide property assessment update which results in assessments based on the 2016 values.
- Capital purchases and construction cost are still on the rise
- Assets – long-term budget not keeping pace with capital needs

2026 Budget – Some Positives

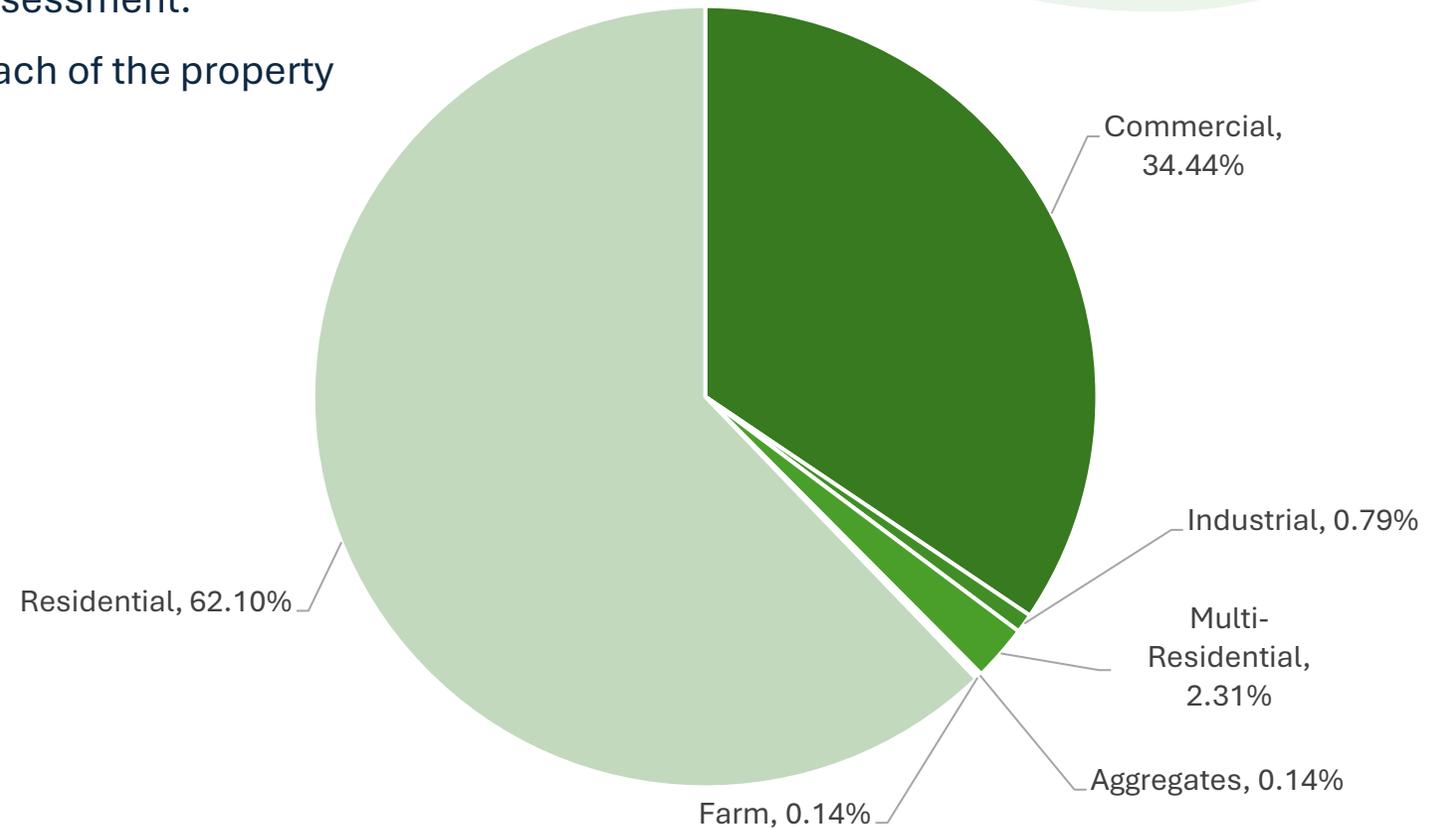
- MAT Tax Revenue - ~\$150,000
- OMPF Grant – up \$126,900 in 2026
- Elimination of Asset Management Coordinator position – ~\$80,000
- Switched Transit from Consultant ran to in-house - ~ \$20,000
- FedNor grant for EDO - \$97,000 in 2026, \$45,000 in 2027
- Adding more to long term funding.
- Large projects able to be done because of the Grant funding we have received.
- Operational improvements made by staff have contributed to cost savings and stronger long-term planning.



Property Assessment

2026 Property Assessment

- Residential properties account for 62.10% of the Municipality's property assessment.
- Commercial properties represent 34.44% of the property assessment.
- Multi-Residential properties are 2.31% of the property assessment.
- Industrial properties are 0.79% of the property assessment.
- Farm and Aggregate properties make up 0.14% each of the property assessment.



Municipal Tax Revenue Impact

When considering a tax rate increase, it is important to recognize that:



1% Municipal Tax Rate
Increase



Revenues = \$56,593

Levy Requirements



The 2026 Draft Budget reflects a levy requirement of \$5,879,623. This is an additional levy revenue of \$220,276 compared to 2025.

The levy requirement results in a municipal tax rate increase of 3.89%.

The 2026 Capital Levy requirement is \$200,000. This is an additional capital revenue of \$100,000 compared to 2025.

The levy requirement results in a rate increase of 1.8%.

The increase in the municipal tax rate will address the Municipality's operational needs and support our growth management and strategic planning initiatives.

Ensuring a balance between current financial requirements and long-term growth strategies is important for the community's overall well-being and future sustainability.

How does a 3.89% Municipal Tax Rate and 1.8% Capital Levy Increase Affect Ratepayers?

2026 Municipal Tax Rate Impacts			
Assessment Value	\$80,000	\$100,000	\$120,000
Municipal Levy *	\$2,518.79	\$3,148.49	\$3,778.19
Capital Levy	\$81.52	\$101.89	\$122.27
Annual Increase	\$131.93	\$164.91	\$197.90
Monthly Increase	\$10.99	\$13.74	\$16.49

*Municipal Levy Includes Education Rates as well.

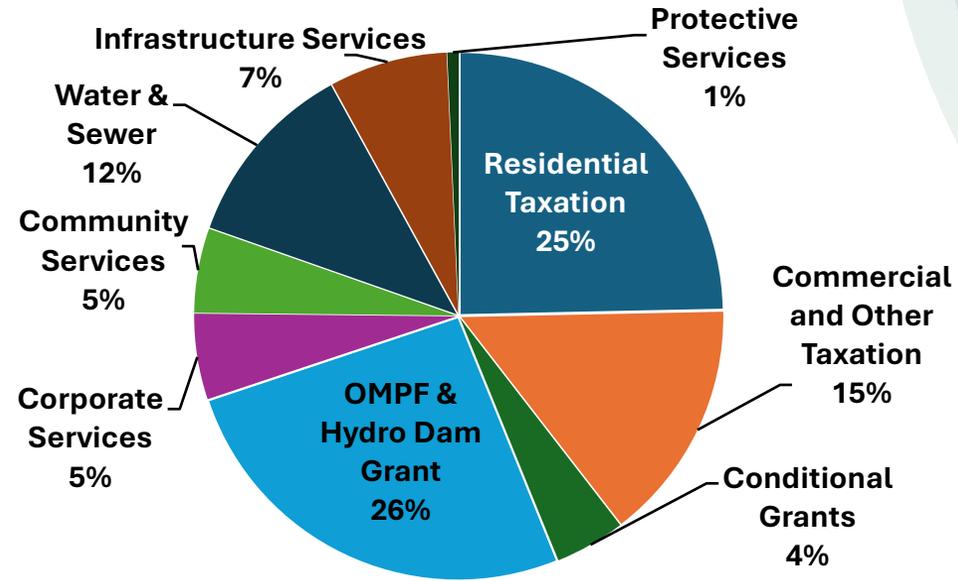
Overall Budget

2026 Budget Summary

	REVENUE	EXPENDITURE	DIFFERENCE
Finance, Taxation, Boards	\$11,706,969	\$5,017,333	\$6,689,636
Admin, Council, IT	\$377,007	\$1,788,156	-\$1,411,149
Fire, Building, By-Law	\$108,646	\$503,078	-\$394,432
Community Services, Tourism	\$805,659	\$2,177,082	-\$1,371,423
Infrastructure Services	\$1,120,516	\$4,633,148	-\$3,512,632
Water and Sewer	\$1,792,475	\$1,792,475	\$0
TOTAL BUDGET	\$15,911,272	\$15,911,272	\$0

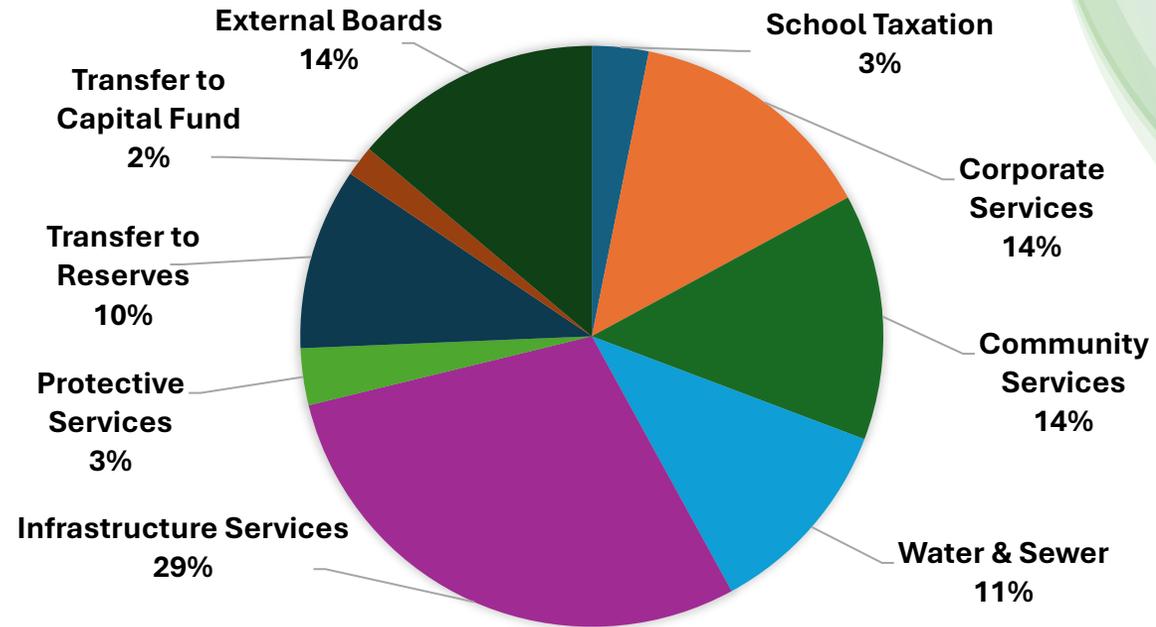
*NOTE: 2025 Budgeted Expenditure - \$15,900,580
2026 is a 0.07% budget increase or \$10,692*

2026 Budget Revenues



Revenues	2025 Budget	2026 Budget	Difference	% Change	Notes
Finance, Taxation, Boards	\$11,545,743	\$11,706,969	\$161,226	1.40%	Increase with OMPF allocation and the 3.89% levy increase
Admin, Council, IT	\$432,151	\$377,007	-\$55,144	-14.63%	Discontinue of Asset Management to Municipalities and reduced Land Sales
Fire, Building	\$88,840	\$108,646	\$19,806	22.29%	Fire Safety Grant
Community Services	\$1,111,893	\$805,659	-\$306,234	-27.54%	Marina Divesture budgeted in 2025
Infrastructure Services	\$1,054,970	\$1,120,516	\$65,546	6.21%	Potential for 3 Maple Rental Income
Water and Sewer	\$1,666,983	\$1,792,475	\$125,492	7.53%	Increased user fees to cover infrastructure projects
TOTAL BUDGET	\$15,900,580	\$15,911,272	\$10,692	0.07%	

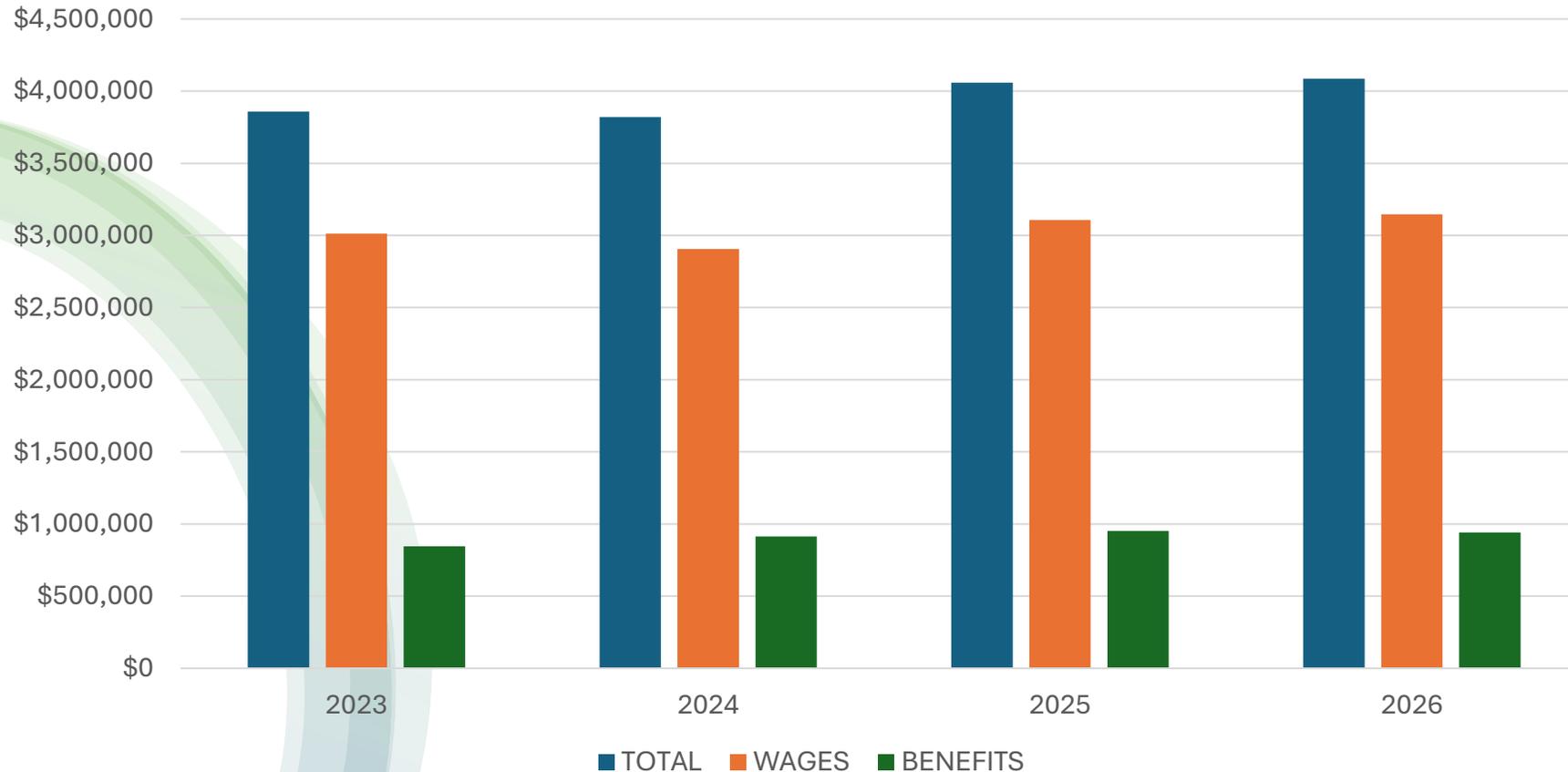
2026 Budget Expenditures



Expenses	2025 Budget	2026 Budget	Difference	% Change	Notes
Finance, Taxation, Boards	\$5,021,028	\$5,017,333	\$3,305	-0.07%	Consideration for bad debt \$360,000 & increase in external boards
Admin, Council, IT	\$1,888,224	\$1,788,156	-\$100,068	-5.30%	Reduction in special projects.
Fire, Building, Planning	\$453,901	\$503,078	\$49,177	10.83%	Truck moved from IS to Building – New Motor
Com. Services, Tourism	\$2,455,878	\$2,177,082	-\$278,796	-11.35%	Marina Divesture budgeted in 2025
Infrastructure Services	\$4,414,566	\$4,633,148	\$218,582	4.95%	Building / Equipment Maintenance / Fuel
Water and Sewer	\$1,666,983	\$1,792,475	\$125,492	7.00%	Infrastructure Project (Algoma and Ganley)
TOTAL BUDGET	\$15,900,580	\$15,911,272	\$10,692	0.07%	

2026 Payroll Costs

	2023	2024	2025 (actuals)	2026 (budget)
TOTAL	\$3,857,566	\$3,819,980	\$4,058,522	\$4,086,898
Wages	\$3,012,191	\$2,906,522	\$2,839,785	\$3,145,424
Benefits	\$845,375	\$913,458	\$786,247	\$941,474



NOTES:

- 2026 COLA 2.0%
- 2026 Reductions
- ADMIN ↓ \$110,000
- Treasurer replaced at lower level and Asset Management Coordinator not replaced.
- ➔ Retiree Benefits and Funding not included



TAX SUPPORTED

2026 OPERATING BUDGET

**MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - FINANCE
SUMMARY OF ACCOUNTS**

	2024 ACTUAL BUDGET	2024 FINAL BUDGET	2025 ACTUAL BUDGET	2025 FINAL BUDGET	2026 BUDGET	PRELIMINARY 2027 BUDGET
REVENUE						
TAXATION	\$ (5,484,130)	\$ (5,454,059)	\$ (5,790,244)	\$ (5,783,129)	\$ (6,094,647)	\$ (6,321,590)
SCHOOL BOARD	\$ (510,170)	\$ (526,889)	\$ (505,515)	\$ (547,966)	\$ (499,165)	\$ (518,384)
FINANCE	\$ (5,315,391)	\$ (4,859,939)	\$ (4,698,123)	\$ (5,209,648)	\$ (5,108,157)	\$ (4,954,783)
HEALTH AND SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE SERVICES BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXTERNAL BOARDS	\$ (10,000)	\$ (5,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)
SCHOOL BOARD REQS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ (11,319,692)	\$ (10,845,887)	\$ (10,993,882)	\$ (11,545,743)	\$ (11,706,969)	\$ (11,799,757)
EXPENSES						
TAXATION	\$ 573,901	\$ 10,336	\$ 151,037	\$ 10,770	\$ 11,212	\$ 11,683
SCHOOL BOARD	\$ 105,948	\$ -	\$ 21,370	\$ -	\$ -	\$ -
FINANCE	\$ 1,996,657	\$ 1,620,663	\$ 10,215	\$ 2,231,946	\$ 2,305,053	\$ 2,259,140
HEALTH AND SAFETY	\$ 3,300	\$ 1,000	\$ 2,325	\$ 1,000	\$ 1,000	\$ 1,000
POLICE SERVICES BOARD	\$ 2,476	\$ -	\$ 289	\$ -	\$ -	\$ -
EXTERNAL BOARDS	\$ 2,107,702	\$ 2,166,736	\$ 2,158,126	\$ 2,230,050	\$ 2,200,903	\$ 2,255,063
SCHOOL BOARD REQS	\$ 507,515	\$ 526,213	\$ 503,927	\$ 547,262	\$ 499,165	\$ 518,385
TOTAL EXPENSES	\$ 5,297,498	\$ 4,324,948	\$ 2,847,288	\$ 5,021,028	\$ 5,017,333	\$ 5,045,271
NET SURPLUS/DEFICIT	\$ (6,022,194)	\$ (6,520,939)	\$ (8,146,593)	\$ (6,524,715)	\$ (6,689,636)	\$ (6,754,486)

**MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - ADMIN
SUMMARY OF ACCOUNTS**

	2024 ACTUAL VALUES	2024 FINAL BUDGET	2025 ACTUAL VALUES	2025 FINAL BUDGET	2026 BUDGET	PRELIMINARY 2027 BUDGET
REVENUE						
COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTIONS	\$ -	\$ -	\$ -	\$ -	\$ (1,200)	\$ -
ADMIN	\$ (393,336)	\$ (154,356)	\$ (227,506)	\$ (276,000)	\$ (122,085)	\$ (183,544)
IT	\$ (29,696)	\$ (29,696)	\$ (30,260)	\$ (1,500)	\$ (1,200)	\$ (1,200)
CEMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SENIORS ASSISTANCE	\$ (51,416)	\$ (22,723)	\$ (31,941)	\$ (23,177)	\$ (71,000)	\$ (71,000)
PLANNING	\$ (5,675)	\$ (2,427)	\$ (3,900)	\$ (2,474)	\$ (2,522)	\$ (2,571)
ECONOMIC DEVELOPMENT	\$ (29,320)	\$ -	\$ -	\$ (129,000)	\$ (179,000)	\$ (141,570)
TOTAL REVENUE	\$ (509,442)	\$ (209,202)	\$ (293,607)	\$ (432,151)	\$ (377,007)	\$ (399,885)
EXPENSES						
COUNCIL	\$ 74,968	\$ 96,615	\$ 95,651	\$ 96,540	\$ 103,447	\$ 107,306
ELECTIONS	\$ 7,183	\$ 6,000	\$ 1,183	\$ 6,000	\$ 6,000	\$ 6,000
ADMIN	\$ 1,478,767	\$ 1,254,568	\$ 1,027,841	\$ 1,428,758	\$ 1,257,900	\$ 1,265,291
IT	\$ 197,235	\$ 197,235	\$ 201,796	\$ 127,171	\$ 141,065	\$ 143,726
CEMC	\$ 3,823	\$ 4,974	\$ 3,902	\$ 5,091	\$ 5,107	\$ 5,124
COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SENIORS ASSISTANCE	\$ 33,669	\$ 22,357	\$ 56,050	\$ 27,547	\$ 77,494	\$ 71,000
PLANNING	\$ 3	\$ 3,704	\$ 11	\$ 3,704	\$ 3,704	\$ 3,704
ECONOMIC DEVELOPMENT	\$ 44,254	\$ 187,680	\$ 115,020	\$ 193,413	\$ 193,439	\$ 154,545
TOTAL EXPENSES	\$ 1,839,902	\$ 1,773,133	\$ 1,501,453	\$ 1,888,224	\$ 1,788,156	\$ 1,756,696
NET SURPLUS/DEFICIT	\$ 1,330,460	\$ 1,563,931	\$ 1,207,846	\$ 1,456,073	\$ 1,411,149	\$ 1,356,811

MUNICIPALITY OF WAWA
2024 - 2027 DEPARTMENTAL BUDGET - FIRE / BUILDING / BY-LAW ENFORCEMENT
SUMMARY OF ACCOUNTS

	2024		2025		PRELIMINARY	
	ACTUAL VALUES	2024 BUDGET	ACTUAL VALUES	2025 BUDGET	2026 BUDGET	2027 BUDGET
REVENUE						
FIRE	\$ (26,953)	\$ (32,028)	\$ (32,178)	\$ (31,490)	\$ (51,296)	\$ (31,855)
BUILDING	\$ (57,203)	\$ (56,850)	\$ (53,079)	\$ (56,850)	\$ (56,850)	\$ (56,850)
BY-LAW ENFORCEMENT	\$ (843)	\$ (500)	\$ (8,837)	\$ (500)	\$ (500)	\$ (500)
TOTAL REVENUE	\$ (85,000)	\$ (89,378)	\$ (94,094)	\$ (88,840)	\$ (108,646)	\$ (89,205)
EXPENSES						
FIRE	\$ 314,975	\$ 292,802	\$ 263,560	\$ 292,806	\$ 313,804	\$ 337,814
BUILDING	\$ 140,871	\$ 144,928	\$ 153,172	\$ 155,001	\$ 182,996	\$ 168,108
BY-LAW ENFORCEMENT	\$ 1,403	\$ 7,175	\$ 1,748	\$ 6,094	\$ 6,278	\$ 7,804
TOTAL EXPENSES	\$ 457,250	\$ 444,905	\$ 418,480	\$ 453,901	\$ 503,078	\$ 513,726
NET (SURPLUS)/DEFICIT	\$ 372,250	\$ 355,527	\$ 324,386	\$ 365,061	\$ 394,432	\$ 424,521

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - COMMUNITY SERVICES
SUMMARY OF ACCOUNTS

	2024	2024	2025	2025	2026	PRELIMINARY
	ACTUAL	FINAL	ACTUAL	FINAL	BUDGET	2027
	VALUES	BUDGET	VALUES	BUDGET		BUDGET
REVENUE						
MMCC	\$ (98,580)	\$ (199,479)	\$ (289,060)	\$ (240,748)	\$ (256,746)	\$ (263,368)
REC PROGRAM	\$ (53,841)	\$ (44,949)	\$ (78,738)	\$ (50,163)	\$ (53,499)	\$ (56,035)
PARKS	\$ (28,123)	\$ (38,000)	\$ (44,433)	\$ (530,500)	\$ (45,280)	\$ (43,183)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EVENTS	\$ (537)	\$ -	\$ (2,080)	\$ -	\$ -	\$ -
TOURISM	\$ (113,755)	\$ (106,067)	\$ (336,945)	\$ (260,510)	\$ (417,102)	\$ (419,102)
TRANSIT	\$ (30,357)	\$ (29,444)	\$ (8,033)	\$ (29,972)	\$ (33,032)	\$ (34,032)
TOTAL REVENUE	\$ (325,192)	\$ (417,939)	\$ (759,289)	\$ (1,111,893)	\$ (805,659)	\$ (815,720)
EXPENSES						
MMCC	\$ 837,803	\$ 1,343,994	\$ 1,218,013	\$ 1,373,504	\$ 1,399,139	\$ 1,425,298
REC PROGRAM	\$ 38,402	\$ 20,270	\$ 36,146	\$ 20,005	\$ 21,265	\$ 22,500
PARKS	\$ 213,137	\$ 75,679	\$ 196,106	\$ 578,925	\$ 112,968	\$ 105,820
VEHICLES	\$ 55,396	\$ 43,493	\$ 48,877	\$ 39,632	\$ 45,531	\$ 40,276
EVENTS	\$ 23,527	\$ 17,000	\$ 13,995	\$ 18,000	\$ 19,500	\$ 19,500
TOURISM	\$ 282,134	\$ 214,145	\$ 239,712	\$ 369,434	\$ 513,883	\$ 537,678
TRANSIT	\$ 63,805	\$ 55,283	\$ 57,987	\$ 56,378	\$ 64,796	\$ 55,807
TOTAL EXPENSES	\$ 1,514,204	\$ 1,769,864	\$ 1,810,834	\$ 2,455,878	\$ 2,177,082	\$ 2,206,879
NET (SURPLUS)/DEFICIT	\$ 1,189,012	\$ 1,351,925	\$ 1,051,545	\$ 1,343,985	\$ 1,371,423	\$ 1,391,159

INFRASTRUCTURE

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - INFRASTRUCTURE
SUMMARY OF ACCOUNTS



	2024	2024	2025	2025	PRELIMINARY	
	ACTUAL	FINAL	ACTUAL	FINAL	2026	2027
	VALUES	BUDGET	VALUES	BUDGET	BUDGET	BUDGET
REVENUE						
INFRASTRUCTURE - ADMIN	\$ (49,738)	\$ (17,480)	\$ (34,040)	\$ (17,470)	\$ (15,606)	\$ (15,918)
BUILDINGS	\$ (124,795)	\$ (117,536)	\$ (135,422)	\$ (129,104)	\$ (172,299)	\$ (175,299)
VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROADS	\$ (1,227)	\$ (870)	\$ (1,227)	\$ (870)	\$ (870)	\$ (870)
AIRPORT	\$ (771,736)	\$ (810,274)	\$ (845,477)	\$ (727,428)	\$ (750,761)	\$ (763,900)
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY	\$ (19,185)	\$ (13,742)	\$ (25,415)	\$ (13,867)	\$ (15,495)	\$ (16,125)
LANDFILL	\$ (250,848)	\$ (163,000)	\$ (189,319)	\$ (166,231)	\$ (165,485)	\$ (168,256)
TOTAL REVENUE	\$ (1,217,529)	\$ (1,122,902)	\$ (2,870,574)	\$ (1,054,970)	\$ (1,120,516)	\$ (1,140,368)
EXPENSES						
INFRASTRUCTURE - ADMIN	\$ 721,347	\$ 1,411,022	\$ 633,376	\$ 1,390,158	\$ 1,407,967	\$ 1,441,855
BUILDINGS	\$ 1,238,541	\$ 1,080,534	\$ 1,179,092	\$ 1,163,841	\$ 1,293,123	\$ 1,394,262
VEHICLES	\$ 41,584	\$ 35,294	\$ 50,325	\$ 37,151	\$ 41,178	\$ 35,636
HEAVY EQUIPMENT	\$ 356,097	\$ 247,458	\$ 332,501	\$ 246,057	\$ 253,411	\$ 231,175
ROADS	\$ 1,090,185	\$ 263,643	\$ 657,810	\$ 282,094	\$ 278,077	\$ 277,013
AIRPORT	\$ 729,078	\$ 662,083	\$ 777,297	\$ 641,693	\$ 708,039	\$ 684,156
EQUIPMENT	\$ 21,890	\$ 6,120	\$ 9,753	\$ 4,857	\$ 12,874	\$ 11,747
CEMETERY	\$ 26,906	\$ 19,194	\$ 25,657	\$ 17,199	\$ 17,550	\$ 18,800
LANDFILL	\$ 831,048	\$ 643,313	\$ 673,080	\$ 631,516	\$ 620,929	\$ 627,719
TOTAL EXPENSES	\$ 5,056,677	\$ 4,368,661	\$ 4,338,892	\$ 4,414,566	\$ 4,633,148	\$ 4,722,363
NET (SURPLUS)/DEFICIT	\$ 3,839,148	\$ 3,245,759	\$ 1,468,318	\$ 3,359,596	\$ 3,512,632	\$ 3,581,995



NON-TAX SUPPORTED

2026 OPERATING BUDGET

MUNICIPALITY OF WAWA
2024-2027 DEPARTMENTAL BUDGET - INFRASTRUCTURE - WATER AND WASTEWATER
SUMMARY OF ACCOUNTS

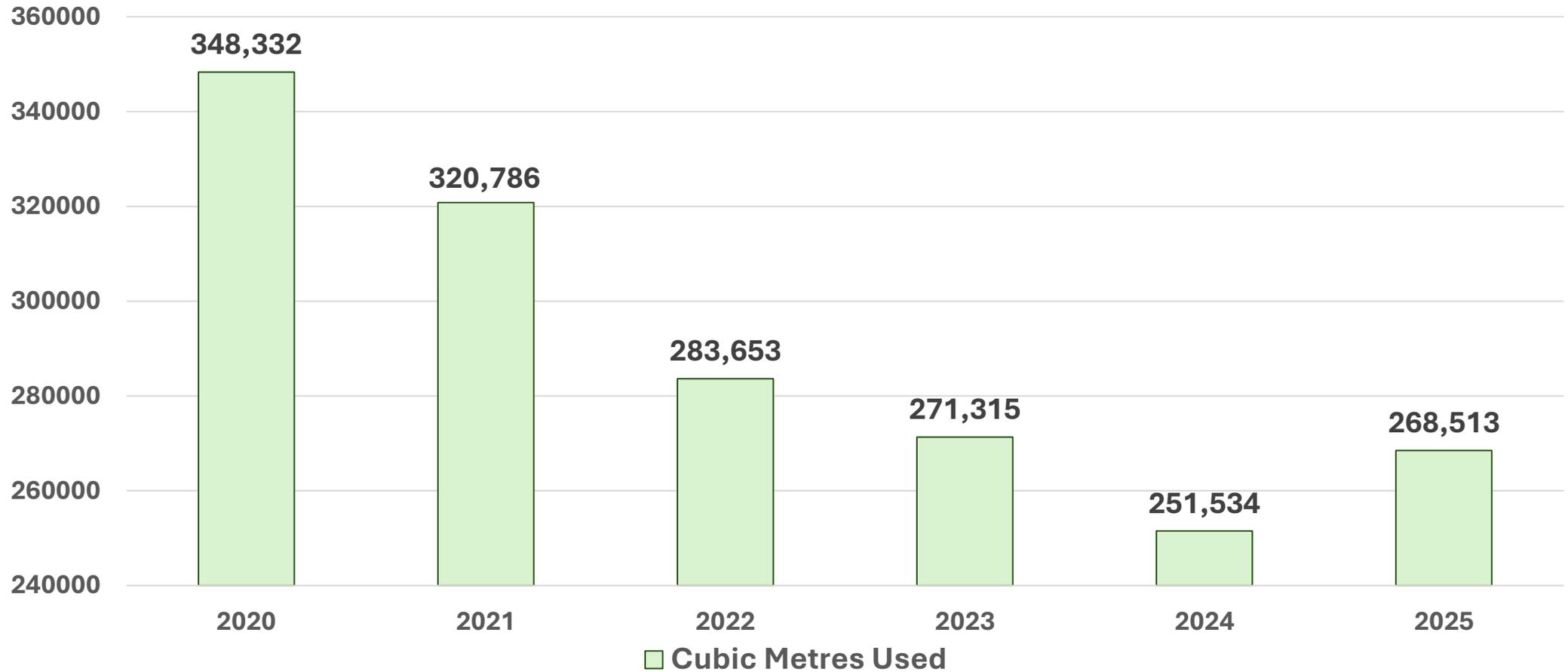


	2024	2024	2025	2025	PRELIMINARY	
	ACTUAL	FINAL	ACTUAL	FINAL	2026	2027
	VALUES	BUDGET	VALUES	BUDGET	BUDGET	BUDGET
REVENUE						
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER AND WATER SYSTEM	\$ (1,578,093)	\$ (1,606,641)	\$ (1,635,091)	\$ (1,659,433)	\$ (1,784,875)	\$ (1,873,811)
MRV WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PINEWOOD DR. WATER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER TREATMENT PLANT	\$ (40,812)	\$ (7,500)	\$ (4,583)	\$ (7,550)	\$ (7,600)	\$ (7,650)
TOTAL REVENUE	\$ (1,618,905)	\$ (1,614,141)	\$ (1,639,674)	\$ (1,666,983)	\$ (1,792,475)	\$ (1,881,461)
EXPENSES						
EQUIPMENT - THOMPSON STEAMER S/N 15-987	\$ 841	\$ 420	\$ 979	\$ 432	\$ 1,025	\$ 490
STORM & SANITARY SEWER	\$ 210,100	\$ 24,330	\$ 86,164	\$ 24,731	\$ 52,107	\$ 47,489
SEWER TREATMENT PLANT	\$ 156,645	\$ 93,457	\$ 122,066	\$ 96,444	\$ 101,055	\$ 108,758
SEWER AND WATER SYSTEM	\$ 612,333	\$ 875,788	\$ 293,969	\$ 907,737	\$ 962,805	\$ 1,050,531
MRV WATER SYSTEM	\$ 93,460	\$ 18,035	\$ 31,329	\$ 18,940	\$ 24,830	\$ 21,426
PINEWOOD DR. WATER SYSTEM	\$ 5,597	\$ 3,060	\$ 1,037	\$ 3,210	\$ 3,340	\$ 3,484
WATER PURIFICATION	\$ 59,498	\$ 51,000	\$ 60,776	\$ 52,020	\$ 53,060	\$ 54,122
WATER DISTRIBUTION	\$ 276,932	\$ 57,485	\$ 97,519	\$ 58,934	\$ 62,291	\$ 61,603
WATER TREATMENT PLANT	\$ 1,161,723	\$ 470,881	\$ 544,851	\$ 484,421	\$ 506,451	\$ 511,766
WAWA LAKE PUMP HOUSE	\$ 3,609	\$ 7,286	\$ 6,433	\$ 7,525	\$ 10,591	\$ 8,352
VEHICLE - 2018 Chev Silverado 1500 4x4 - WHITE	\$ 17,055	\$ 7,518	\$ 9,095	\$ 6,833	\$ 9,668	\$ 8,097
VEHICLE - 1994 TANKER / FLUSHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE - 2018 Chev Silverado 1500 4x4 - White - Assist.	\$ 5,698	\$ 4,881	\$ 5,319	\$ 5,756	\$ 5,252	\$ 5,343
TOTAL EXPENSES	\$ 2,603,489	\$ 1,614,141	\$ 1,259,538	\$ 1,666,983	\$ 1,792,475	\$ 1,881,461
NET (SURPLUS)/DEFICIT	\$ 984,584	\$ (0)	\$ (380,136)	\$ (0)	\$ (0)	\$ (0)

Water Consumption Data (m3)



Cubic Meters Used



2026 estimate based on 1,294 metres and 268,513 m3

How does the Rate Increase Affect Users?



Based on average single detached house of using 70m³ of water and 61 m³ of sewer.



CAPITAL PROJECTS

2026 OPERATING BUDGET

2026 - 2027 CAPITAL BUDGET

MUNICIPALITY OF WAWA 2026 CAPITAL PROJECTS



	<u>Operating</u>	<u>Reserves</u>	<u>Grants</u>	<u>Other</u>	<u>Total Project Costs</u>	<u>2027</u>
Algoma Street Servicing		\$ (650,661)	\$ (2,345,591)	\$ (216,887)	\$ (3,213,139)	\$ (3,213,139)
Cemetery Expansion	\$ (20,000)				\$ (20,000)	\$ (20,000)
Computer Hardware	\$ (15,000)				\$ (15,000)	\$ (12,000)
Council Chamber Washrooms	\$ (2,500)	\$ (50,000)	\$ (60,000)		\$ (112,500)	
Fire Hall - Design & Drawing	\$ (50,000)				\$ (50,000)	
Fire Hall Renovation					\$ -	\$ (750,000)
Fleet Renewal		\$ (250,000)			\$ (250,000)	\$ (140,000)
Ganley Storm Sewer		\$ (370,000)			\$ (370,000)	\$ (630,000)
Hydrant Rehabilitation				\$ (55,000)	\$ (55,000)	
Industrial Park Design					\$ -	\$ (250,000)
IS Building - Magpie	\$ (30,000)	\$ (25,000)			\$ (55,000)	
Landfill Expansion		\$ (200,000)			\$ (200,000)	\$ (200,000)
Marina Fish Cleaning Hut		\$ (50,000)			\$ (50,000)	
MMCC Improvements		\$ (100,000)			\$ (100,000)	\$ (25,000)
MMCC Roof					\$ -	\$ (1,000,000)
Mower	\$ (10,000)				\$ (10,000)	
Pavement Preservation	\$ (75,000)	\$ (75,000)			\$ (150,000)	\$ (150,000)
Pumper Truck #1 and #2					\$ -	\$ (1,000,000)
Sidewalk Rehabilitation		\$ (35,000)			\$ (35,000)	\$ (35,000)
TIC/Goose Nest/Signage		\$ (18,000)	\$ (162,000)		\$ (180,000)	\$ (1,130,000)
Townhall - Renovation					\$ -	\$ (1,000,000)
Townhall - Study & Reno		\$ (200,000)			\$ (200,000)	
Tractor Deck / Tractor	\$ (67,500)	\$ (92,500)			\$ (160,000)	
Upper Mission Park			\$ (50,000)		\$ (50,000)	
Water Distribution Upgrade		\$ (75,000)			\$ (75,000)	\$ (75,000)
WTP - Auto Dialer		\$ (11,000)			\$ (11,000)	
WTP - Fuel Oil Storage Tanks					\$ -	\$ (20,000)
WTP - Kresin Camlock 25, MCC 26		\$ (42,000)			\$ (42,000)	
	\$ (270,000)	\$ (2,244,161)	\$ (2,617,591)	\$ (271,887)	\$ (5,403,639)	\$ (9,650,139)

2026 - 2027 CAPITAL BUDGET



MUNICIPALITY OF WAWA LONG TERM FINANCIAL PLANNING - CAPITAL

	2025 Balance Forward	2026 ADDITIONS TO RESERVE			2027
		<u>Operating</u>	<u>Other</u>	<u>Total</u>	
Fire - Truck(s)	\$ 400,000	\$ 150,000		\$ 150,000	\$ 160,000
Fire Hall	\$ 400,000	\$ -		\$ -	
Heavy Equipment	\$ 139,329	\$ 100,000		\$ 100,000	\$ 100,000
Capital Levy	\$ -	\$ 200,000		\$ 200,000	\$ 200,000
IS Building	\$ -	\$ -		\$ -	\$ 50,000
Pavement	\$ 750,000	\$ 125,000		\$ 125,000	\$ 75,000
Brownfield / Land Development - LTP	\$ -			\$ -	
Fleet Renewal	\$ 30,000	\$ 30,000		\$ 30,000	\$ 30,000
Water Meters	\$ 400,000		\$ 100,000	\$ 100,000	\$ 120,000
Water Treatment Plant Filters	\$ -		\$ 45,000	\$ 45,000	\$ 45,000
Townhall Renovation	\$ 170,930	\$ 135,000		\$ 135,000	\$ 150,000
Water and Sewer Network	\$ 111,241		\$ 75,000	\$ 75,000	\$ 75,000
Tractor - MMCC	\$ 72,500			\$ -	\$ -
CST Long Term Planning	\$ 15,000			\$ -	\$ -
MMCC Roof	\$ 250,000			\$ -	\$ -
General Capital	\$ 286,732	\$ 200,000		\$ 200,000	\$ 200,000
Total Long Term Financial Planning	\$3,025,732	\$940,000	\$220,000	\$1,160,000	\$1,205,000

2026 - 2027 Reserve and Reserve Funds



Reserve Allocation	2026	2027
Unrestricted Balance	6,777,694	6,114,368
Committed – LTP and Obligatory	7,387,865	8,140,076
Used	2,366,566	5,131,469
Contributions	2,455,461	2,503,026
Totals	14,254,444	11,626,001

Note: 2025 Year End Entries not completed yet, so numbers are estimated.

Reserve Category	2026	2027
Water & Sewer	2,652,203	2,922,125
General	7,603,866	5,645,789
Obligatory	2,074,353	937,909
Conditional	1,515,455	1,672,927
Conditional Staff	408,567	447,252
Totals	14,254,444	11,626,001

2026 - 2027 Capital Budget Changes



- The 2025 projects showing being carried over into 2026 have been removed as they are considered completed in 2025.
- An additional \$310,000 was added to Long Term Planning for 2026 and an additional \$430,000 for 2027.

The following projects were moved from being funded by Other Funding due to the large amount needed for the Algoma Street Servicing Project:

- IS Building project will now be funded by Taxation and Reserves. Removed \$5,000 from Other Funding.
- WTP Auto Dialer will now be funded by Reserves. Removed \$11,000 from Other Funding.
- Water Distribution Upgrade will now be funded by Reserves. Removed \$75,000 from Other Funding.

2026 Budget Options

Approve the 2026 budget with an increase of 3.89% municipal levy, a 1.8% capital levy, 8% water rate and 4% sewer rate – **recommended**

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

Review, reduce and eliminate programs and services – requires Council review and agreement – not recommended

Increase user fees further – move to full cost recovery/user pay at arena and other services – not recommended

Eliminate 1.8% capital levy increase – would reduce long term planning towards Asset Management Planning – not recommended

2026 Budget Next Steps

OPTION #1

Draft Operating Budget Presentation
to Council for Review
March 3, 2026

Draft Capital Budget Re-Introduced
with Draft Operating Budget
March 3, 2026

Public Input and Comments for
Capital and Operating Budgets
March 4-13, 2026

Council to approve both Capital and
Operating Budgets
March 17, 2026

OPTION #2

Draft Operating Budget Presentation
to Council for Review
March 3, 2026

Draft Capital Budget Re-Introduced
with Draft Operating Budget
March 3, 2026

Public Input and Comments for
Capital and Operating Budgets
March 4-29, 2026

Council to approve both Capital and
Operating Budgets
April 7, 2026



Questions