



2023 Financial Plan Presentation

April 25, 2023 7:30 p.m.
Council Chambers, R.M. of Wallace-Woodworth Municipal Office (Virden)
154023 PR 257 Virden, MB

Financial Plan Hearing Agenda

- Reeve's Message and Council Introduction
- Presentation
- Q & A Session

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Reeve's Message

“ As we approach our financial plan hearing for the year, I would like to take a moment to discuss the 2023 budget with you.

Firstly, we are aware that high inflation is causing a strain on many households. We have worked hard to keep our budget increase as minimal as possible while maintaining services for the Municipality and pursuing growth.

Our 2023 budget year is our first year of the new reassessment. The 2023 assessments have seen a shift in values across property classes. While this tends to be a cycle with the assessment process, this year has proven to create some budget challenges coupled with high levels of inflation. We have taken steps in our budget process to mitigate some of that impact but understand it will still be felt.

In terms of community recreation, we have heard from our community steering committees the importance of accessible and affordable recreational activities. We have earmarked funds to start a new recreation plan and we are working on developing recreational programming for our communities.

As a Council, we value economic development and its benefits to the overall growth and prosperity of the Municipality as a whole. We continue to allocate funds to support local businesses and attract new ones to our area.

I want to take a moment to thank all of our staff for the work they put in to provide quality service for all residents. With the ongoing staffing challenges, they continue to go over and above their own duties to help fill those needs. We appreciate all they do and their desire to push for new and more efficient ways of providing better service. We likewise continue our efforts in actively recruiting new hires.

In closing, I want to thank you, all of our residents for your continued support and involvement in our Municipality. Without you and your efforts, Wallace-Woodworth would not be the same place we are all thankful to call home. As Council and staff, we will continue to work hard to ensure that our budget serves the needs of our community while being mindful of the financial challenges facing many of our residents. ”

Clayton Canart

Council and Staff Introductions

Public Hearing Format

- Sign in sheet for attendance
- Public Hearing and Presentations from the ratepayers at 7:30 p.m.
- Council in attendance to answer questions

Here to Serve You

Our Council
and
Chief Administrative
Officer

CLAYTON CANART
REEVE



VAL CALDWELL
DEPUTY REEVE



DIANA MACDONALD
COUNCILLOR



BARB STAMBUSKI
COUNCILLOR



MARK HUMPHRIES
COUNCILLOR



DENIS LACHAPELLE
COUNCILLOR



LYLE KINNAIRD
COUNCILLOR



GARTH MITCHELL
CAO

Local Urban Districts

LUD of Kenton Committee

Bob Good
Dennis Hemrica

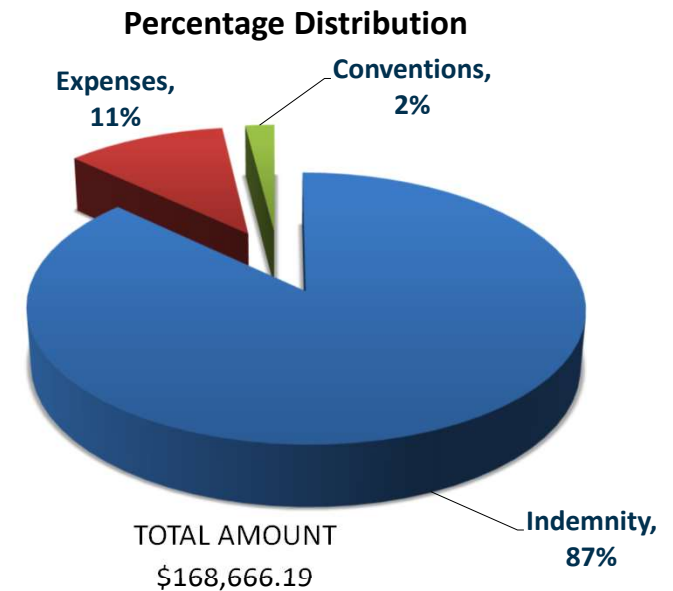
LUD of Elkhorn Committee

Riley Brenannd
Kevin Tutthill

- Responsible for an Annual Service Plan & Financial Plan
- Separate LUD Levy for services offered in the LUD that are not offered in the rest of the Municipality
- Set direction with local input – recommendations to Council
- Council ensures that the taxes are levied in order to provide the services the LUD wish to have – however, the responsibility to see the service plan is followed is that of the Municipality
- No staff – limited responsibility – no authority to act alone

2022 Council Indemnity & Expenses

Council Member	Indemnity	Expenses	Conventions	Total
Reeve Clayton Canart	\$30,400.00	\$6,386.15	\$646.00	\$37,432.15
Val Caldwell	\$22,600.04	\$3,108.76	\$646.00	\$26,354.80
Mark Humphries	\$19,399.96	\$2,038.45	\$646.00	\$22,084.41
Rea Kinnaird	\$13,833.30	\$1,017.60	\$225.00	\$15,075.90
Denis Lachapelle	\$18,999.96	\$1,034.88	\$225.00	\$20,259.84
Diana MacDonald	\$20,024.96	\$2,542.84	\$646.00	\$23,213.80
Barb Stambuski	\$20,349.96	\$2,310.44	\$646.00	\$23,306.40
Lyle Kinnaird	\$938.89	-	-	\$938.89
TOTAL	\$ 146,547.07	\$ 18,439.12	\$ 3,680.00	\$ 168,666.19



Strategic Direction

One Community | One Vision

***“COUNCIL CONTINUES TO USE THESE
STATEMENTS TO GUIDE POLICY AND
DEVELOPMENT”***

VISION

To grow responsibly by being proactive, responsive, and respectful. We value our heritage, we respect our shared environment, and we celebrate one community.

MISSION

To promote diverse opportunities by encouraging respected sustainable community and economic development, thus creating a harmonized quality of life for all.

Financial Plan Overview

Financial Plan Process

Financial Security of R.M.

Importance of Healthy Surplus

Debt & Debentures

Reserve Fund



Financial Plan Process

TIMELINE

Planning for 2023
Budget Meetings
Draft Financial Plan
Public Hearing
Submission

WHERE TO FIND THE INFO

OPERATING BUDGET

Pages 1 – 7 on Financial Plan

CAPITAL PROJECTS

Pages 9 & 13
Listing of capital expenditures budgeted for
2023

2023 Wallace-Woodworth Financial Plan

1

Planning

Started with a mandate to have 1-2% increase in “Non-Capital” spending

2

Draft Plan

Final version reflects a
0.713 Mill Increase



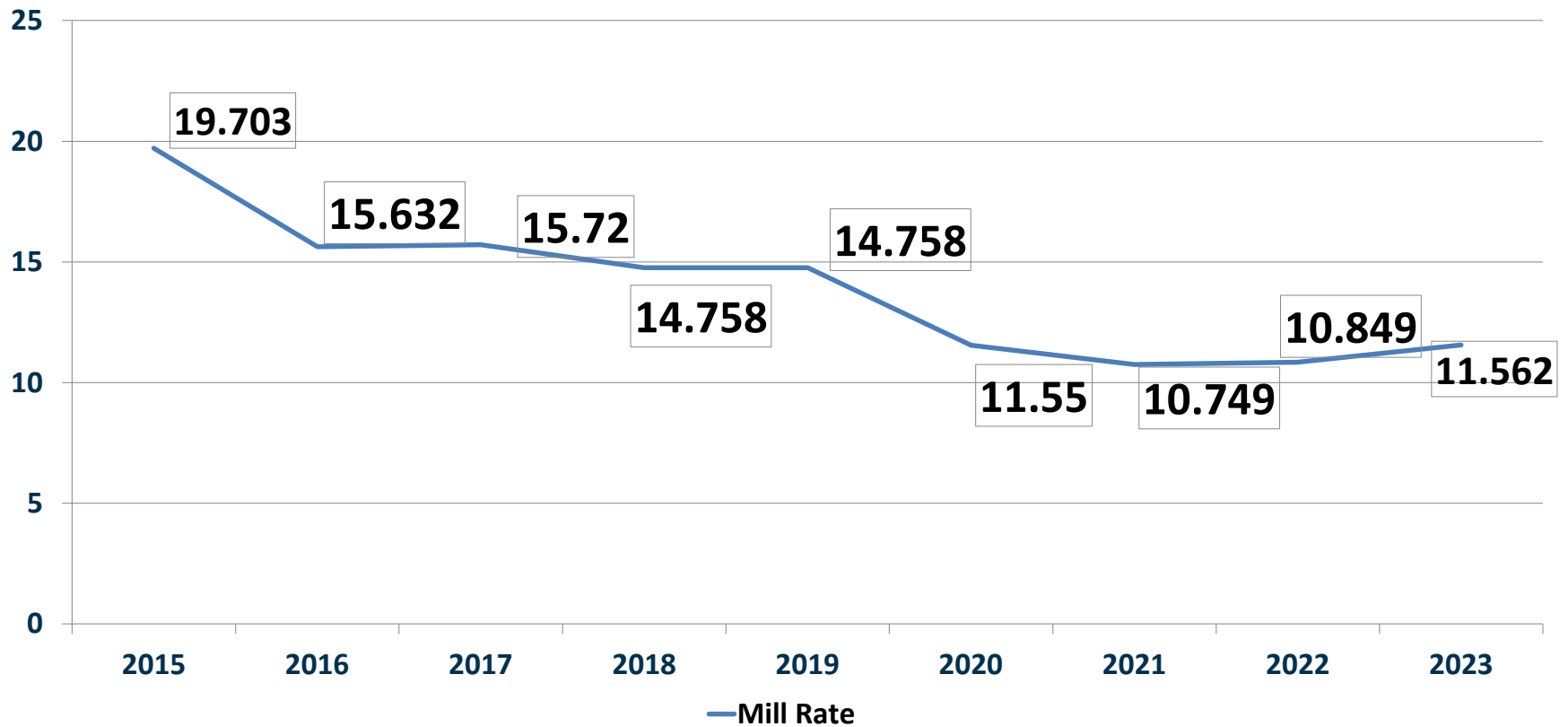
**High Rate of INFLATION
PLUS Impact on Operations and Staff Costs in 2023**



=

An increase in 2023
General Municipal Mill Rate

General Municipal Mill Rate (2015-2023, proposed)



Financial Security of R.M.

Wallace – Woodworth is fortunate to have a reasonable cash position from which to operate:

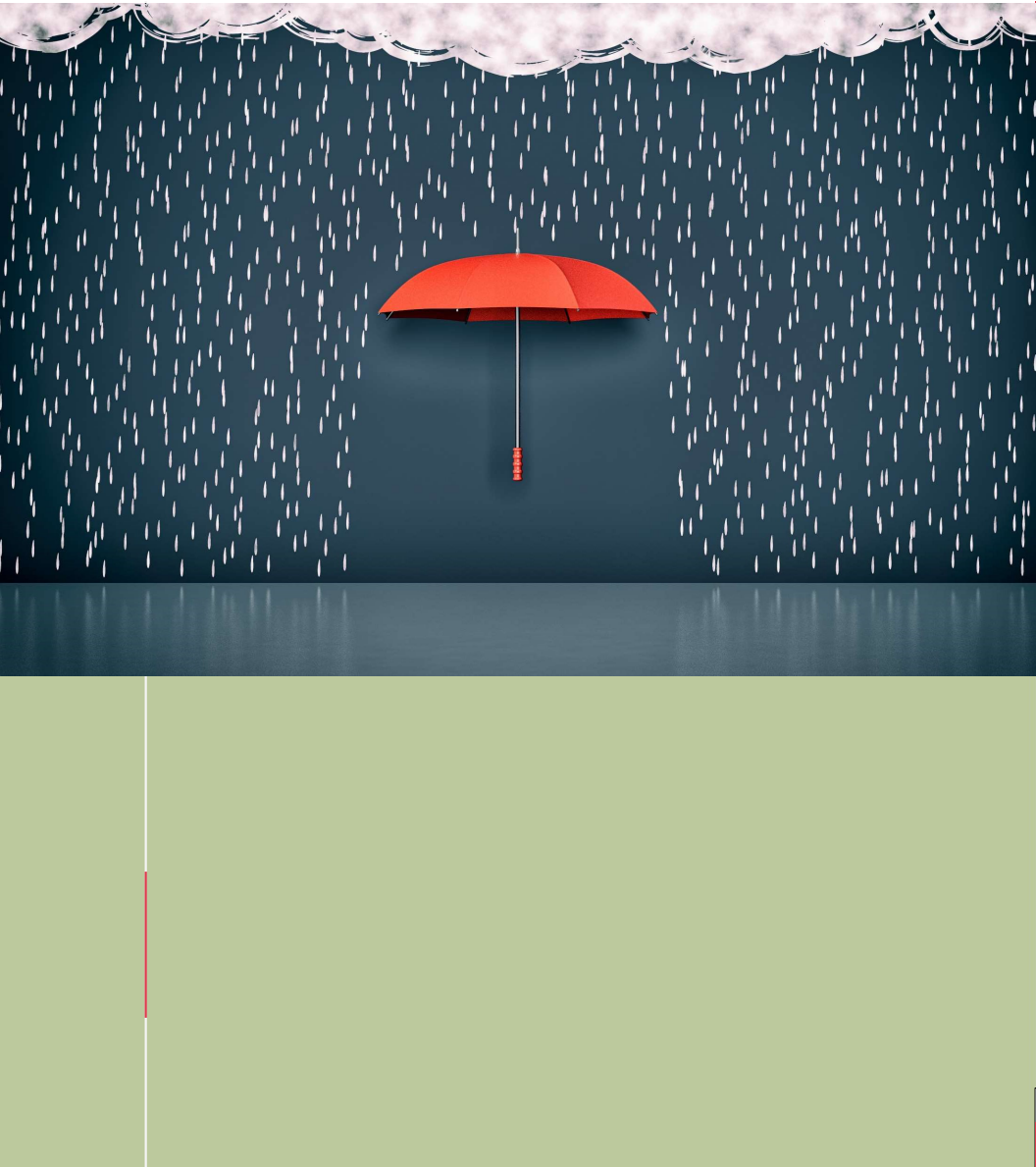
December 31, 2021: “AUDITED”
 NOMINAL SURPLUS =
\$ 9,033,583.00

(2022 Audit in process but not complete)

**SOURCE OF SURPLUS: EXCESS
 REVENUE OR UNDER
 EXPENDITURE**

YEAR	EXCESS REVENUE AMOUNT	SOURCE
2015	\$ 2,734,029.00	Excess Oil Revenue
2016	2,088,333.00	Excess Oil Revenue
2017	378,109.87	Excess Oil Revenue
2018	671,164.10	Excess Oil Revenue
2019	617,689.19	Excess Oil Revenue
2020	1,055,641.91	Excess Added Personal Property Taxes (Oil)
2021	165,863.00	Fed Gas Tax Top Up
2022	*357,567.81	Excess Oil Revenue
TOTAL	\$8,068,397.81	

** Unaudited*



IMPORTANCE OF HEALTHY SURPLUS

- ✓ Allows for stabilizing mill rate shock when sudden changes of assessment occur.
- ✓ Provides municipality to operate and pay bills & obligations in years when ratepayers may struggle to pay property taxes. Keeps R.M. from paying financing costs for any required operating \$\$ required.

Debt and Debentures

Ward 1 – Utility Operating Fund	2023 Payment	Maturity Date	Closing Balance	At Large	Per Parcel
WTP Upgrade	\$56,739.24	2029	\$299,870.98		✓ Ward 1
Ward 2 – Utility Operating Fund	2023 Payment	Maturity Date	Closing Balance	At Large	Per Parcel
Water Project (2108 – A)	\$552.28	2025	\$1,019.83		✓ Ward 2
Water Project (2108 – B)	\$6,359.63	2025	\$11,741.89		✓ Ward 2
Water Project (2108 – C)	\$790.77	2025	\$1,460.01		✓ Ward 2
Water Project (2108 – D)	\$5,008.21	2025	\$9,246.69		✓ Ward 2
Water Project (2130 – E)	\$29,848.01	2026	\$80,340.96		✓ Ward 2
Water Project (2140 – F)	\$18,568.93	2028	\$78,754.02		✓ Ward 2
Water Project (2146 – G)	\$3,809.89	2029	\$18,882.45		✓ Ward 2
Water Project (2178 – H)	\$296,597.60	2030	\$1,690,404.65	✓ Ward 2	
Water Project (2177 – A)	\$23,173.71	2031	\$154,933.16		✓ Ward 2
Ward 3	NIL	NIL	NIL	NIL	NIL

Reserve Fund

PURPOSE	BY-LAW NUMBER	UNAUDITED BALANCE AS OF JANUARY 1, 2023
General Reserve Fund	By-Law No. 11 – 2015	\$ 1,816,324.34
Machinery Replacement Reserve Fund	By-Law No. 12 – 2015	1,812,958.71
Building and Equipment	By-Law No. 13 – 2015	376,985.69
Federal Gas Tax	By-Law No. 14 – 2015	1,243,065.36
Woodworth Fire Dept.	By-Law No. 15 – 2015	63,122.91
Wallace District Fire Dept.	By-Law No. 16 – 2015	825,075.65
Waste Disposal Ground	By-Law No. 17 – 2015	152,527.45
Kenton LUD	By-Law No. 18 – 2015	82,023.79
Road Upgrades	By-Law No. 19 – 2015	1,361,050.81
Bridge	By-Law No. 20 – 2015	1,332,298.51
Weed Control	By-Law No. 22 – 2015	118,452.07
Elkhorn LUD	By-Law No. 23 – 2015	271,054.79
Elkhorn Post Office	By-Law No. 24 – 2015	125,900.10
Elkhorn Park	By-Law No. 25 – 2015	168,045.87
Library	By-Law No. 26 – 2015	194,179.23
Road 150	By-Law No. 1 – 2017	994,477.78
Ward 2 Utility	By-Law No. 12 – 2017	1,262,597.23
Elkhorn Utility Reserve Fund	-	164,959.58

Road Upgrade Reserve Fund

- 50 % of all monies earned each year by the Municipality from:
 - Oil Royalties
 - Mineral Leases
 - Surface Oil Leases
- Up to a maximum of \$750,000, annually



Bylaw No. 19-2015



- Purpose:
 - Repairs or improvements to the existing Municipal Road System, to be determined and approved annually by Resolution of Council
 - Heavy Traffic roads to be given priority
- In the event that the \$750,000 maximum is exceeded, Council may allocate any surplus funds

January 1, 2023 – Reserve Balance:
\$1,361,050.81


Revenue

Revenue Sources

Revenue Breakdown

Transfer from Surplus

Transfer from Reserves (Capital
Expenditures)



Revenue Sources

\$10M

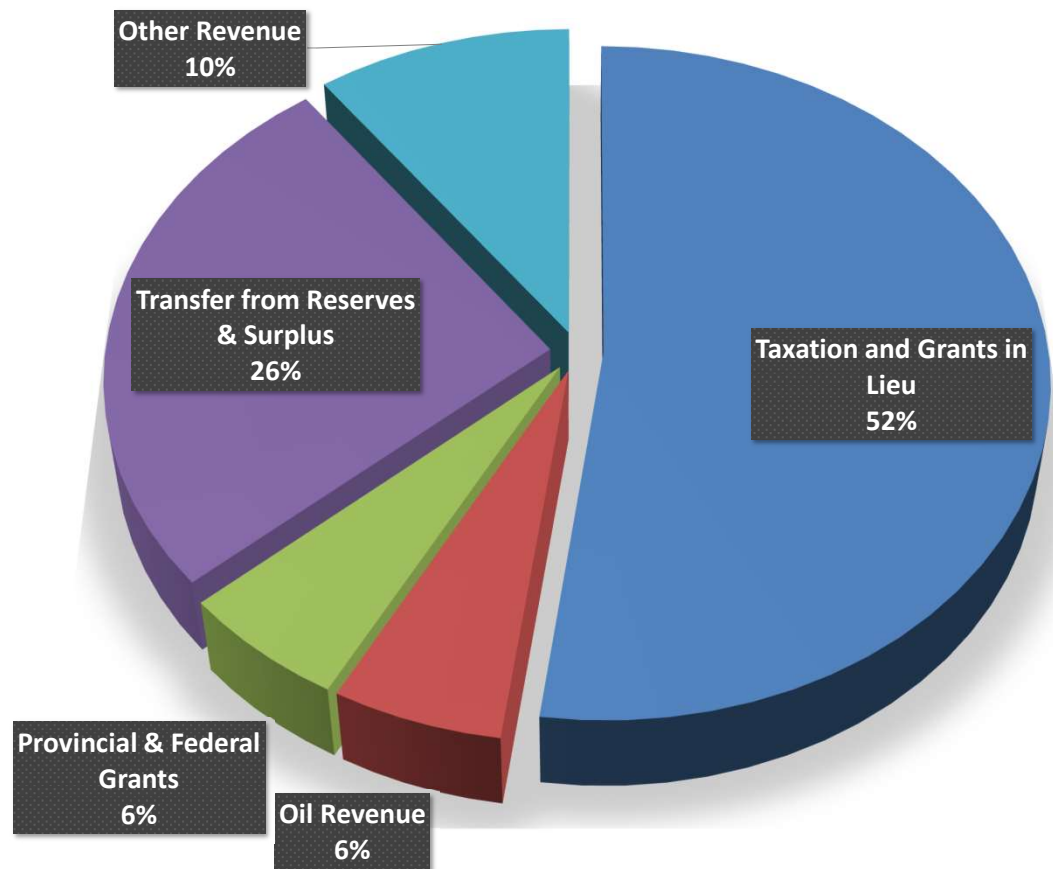
TOTAL REVENUE
\$10,518,324.97

- Taxation & GIL
- Oil Royalties and Lease Revenue
- Grants
 - ✓ Municipal Operating
 - ✓ General Assistance
 - ✓ Federal Gas Tax
 - ✓ Conditional Grants – Provincial & Federal
- Transfers from Reserves (Specific Purposes)
- Other
 - ✓ Nominal Surplus Transfer – unexpended tax dollars from 2022

Revenue Breakdown

SERVICES	AMOUNT	PERCENTAGE SHARE
Taxes and Grants in Lieu	\$ 5,488,178.38	52%
Oil Revenue	\$ 600,000.00	6%
Provincial and Federal Grants	\$ 599,739.02	6%
Transfer from Reserves & Surplus	\$ 2,765,527.96	26%
Other Revenue	\$ 932,850.24	10%
TOTAL	\$ 10,518,324.97	100%

2023 Revenue Breakdown



TOTAL REVENUE
\$10,518,324.97

UNEXPENDED 2022 FUNDS	
ITEMS	AMOUNT
Staff Wages	\$ 25,000
GIS (Wages & Fuel)	27,000
Workplace Health & Safety	19,000
Engineer (Transportation)	25,000
Wages (Transportation)	90,000
Bridges	45,000
Traffic Signs	24,000
Nuisance Ground (Engineering)	40,000
Nuisance Ground (Assorted)	55,000
Weed Control	60,000
Economic Development (Assorted)	25,000
Recreation	19,000
SUBTOTAL	\$454,000

SURPLUS FUNDS TRANSFERRED	
ITEMS	AMOUNT
Ward 2 Shop	\$ 700,000
Minimize Mill Rate Increase	350,000
SUBTOTAL	\$1,050,000

Transfer from
Surplus
\$1.50M

Capital Expenditures Borne by Reserves/Surplus



MACHINERY

Road Groomer x 1	\$ 17,000
Pick-up Truck x 1	65,000
Side-by-Side (Spray Program)	31,000

BUILDS

Ward 2 Shop	900,000
Transfer Station	600,000
Elkhorn Lagoon	105,000
Road 54 Bridge	400,000
Elkhorn Park Revitalization	87,090
Elkhorn Post Office Boiler	20,000

TOTAL **\$ 2,224,090**

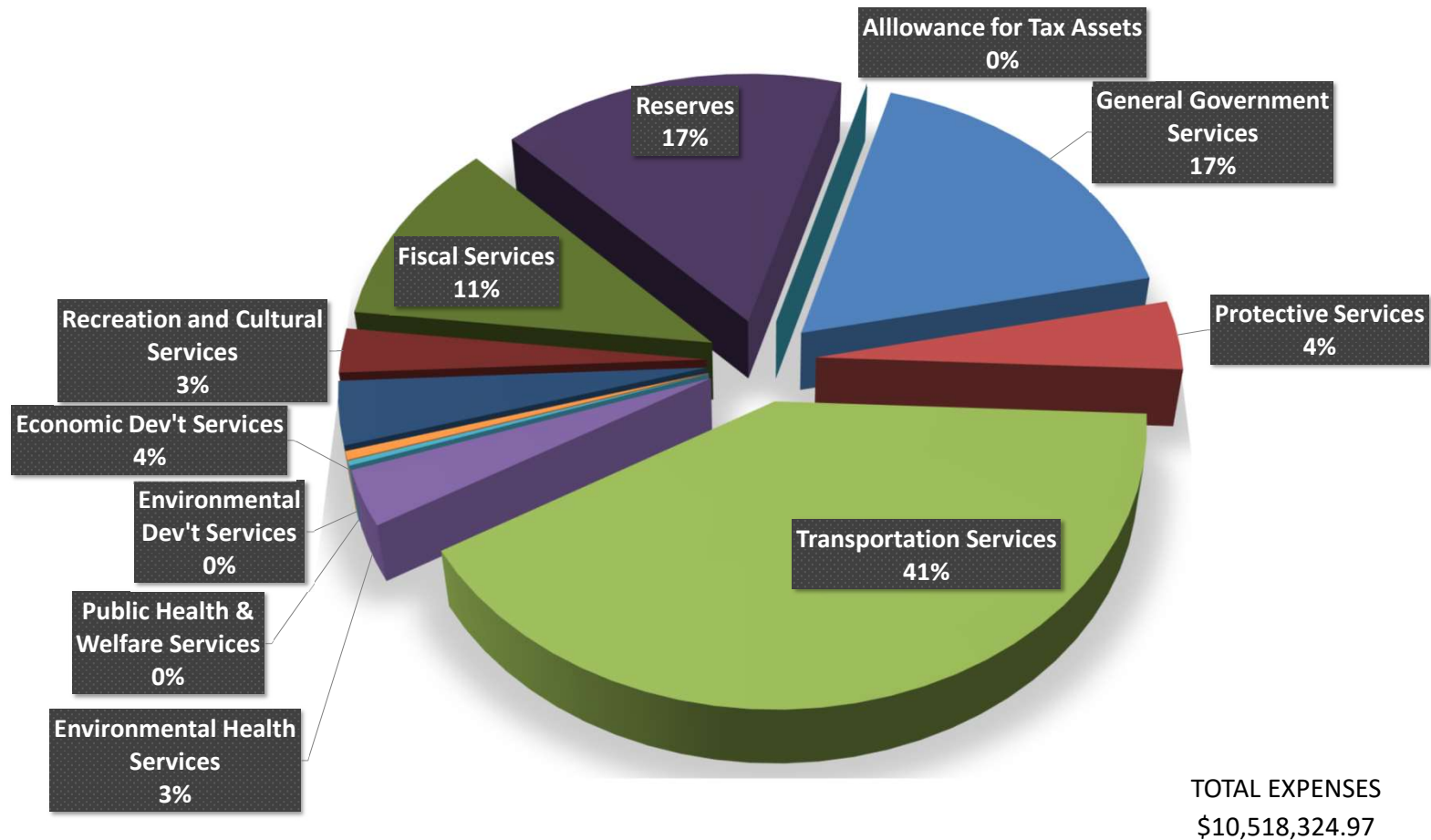
Expenses

Operating Expenditures
Transfer to Reserves

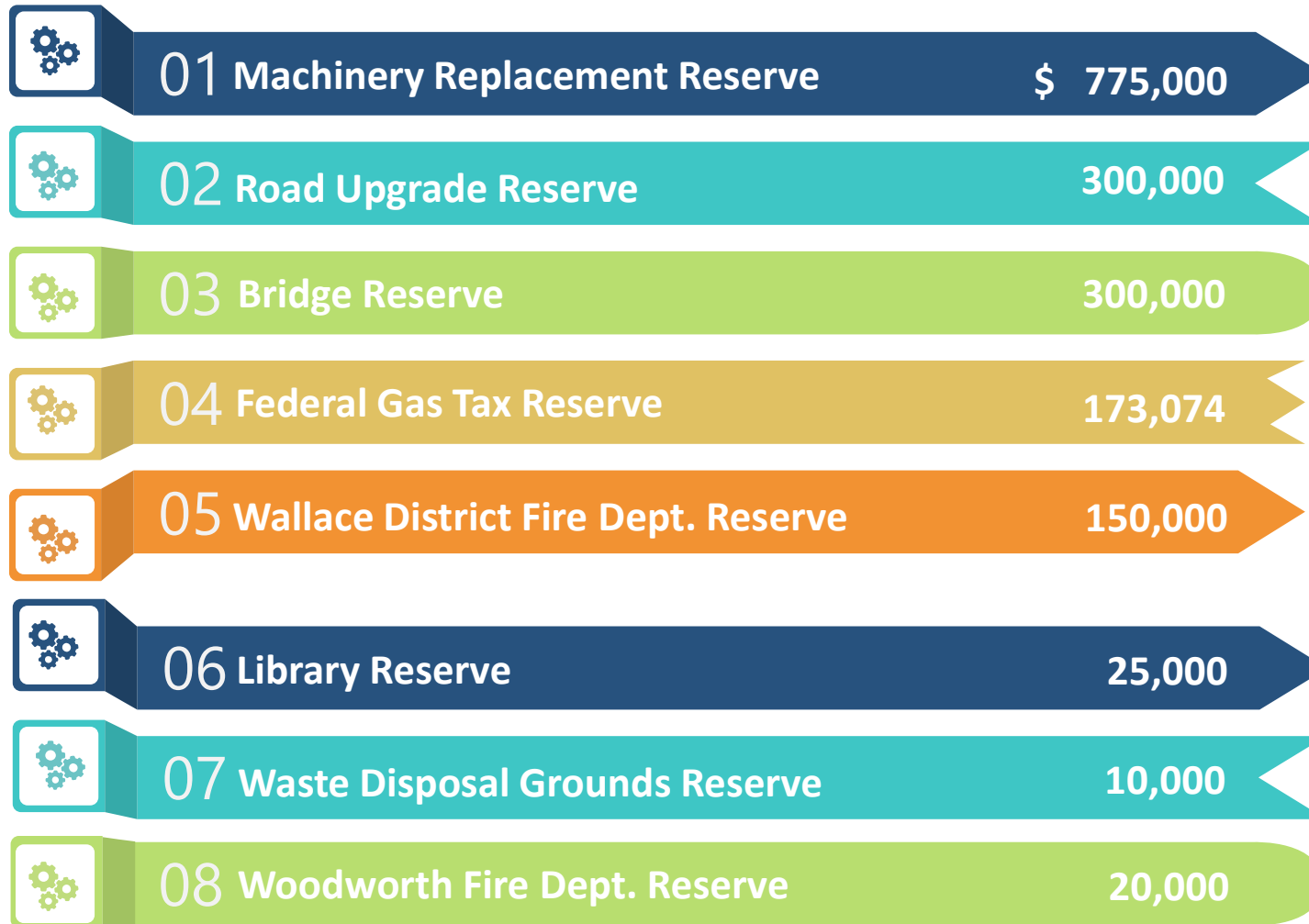
Budgeted Operating Expenditures

SERVICES	AMOUNT	PERCENTAGE SHARE
General Government Services	\$ 1,811,852.96	17%
Protective Services	423,249.52	4%
Transportation Services	4,295,450.00	41%
Environmental Health Services	341,300.00	3%
Public Health & Welfare Services	29,000.00	0%
Environmental Dev't Services	52,500.00	0%
Economic Dev't Services	388,228.08	4%
Recreation & Cultural Services	271,650.00	3%
Fiscal Services	1,152,229.83	11%
Transfer to Reserves	1,753,074.00	17%
Allowance for Tax Assets	-209.42	0%
TOTAL	10,518,324.97	100%

Operating Expenditures



Transfer to Reserves, Total \$1,753,074



Taxes

2023 Assessments

Mill Rate Comparison

Taxes Levied

Tax Information

2023 Assessments

Area	2022	2023	Changes
RM of Wallace-Woodworth At Large	\$ 460,855,420	\$ 425,235,500	-7.73%
Ward 1	85,796,120	92,520,580	+ 7.84%
Ward 2	351,992,630	309,502,360	- 12.07%
Ward 3 – LUD Elkhorn	18,129,250	17,914,820	- 1.18%
LUD Kenton	4,937,420	5,297,740	+ 7.30%

1 Mill in 2023 - \$425,235.50

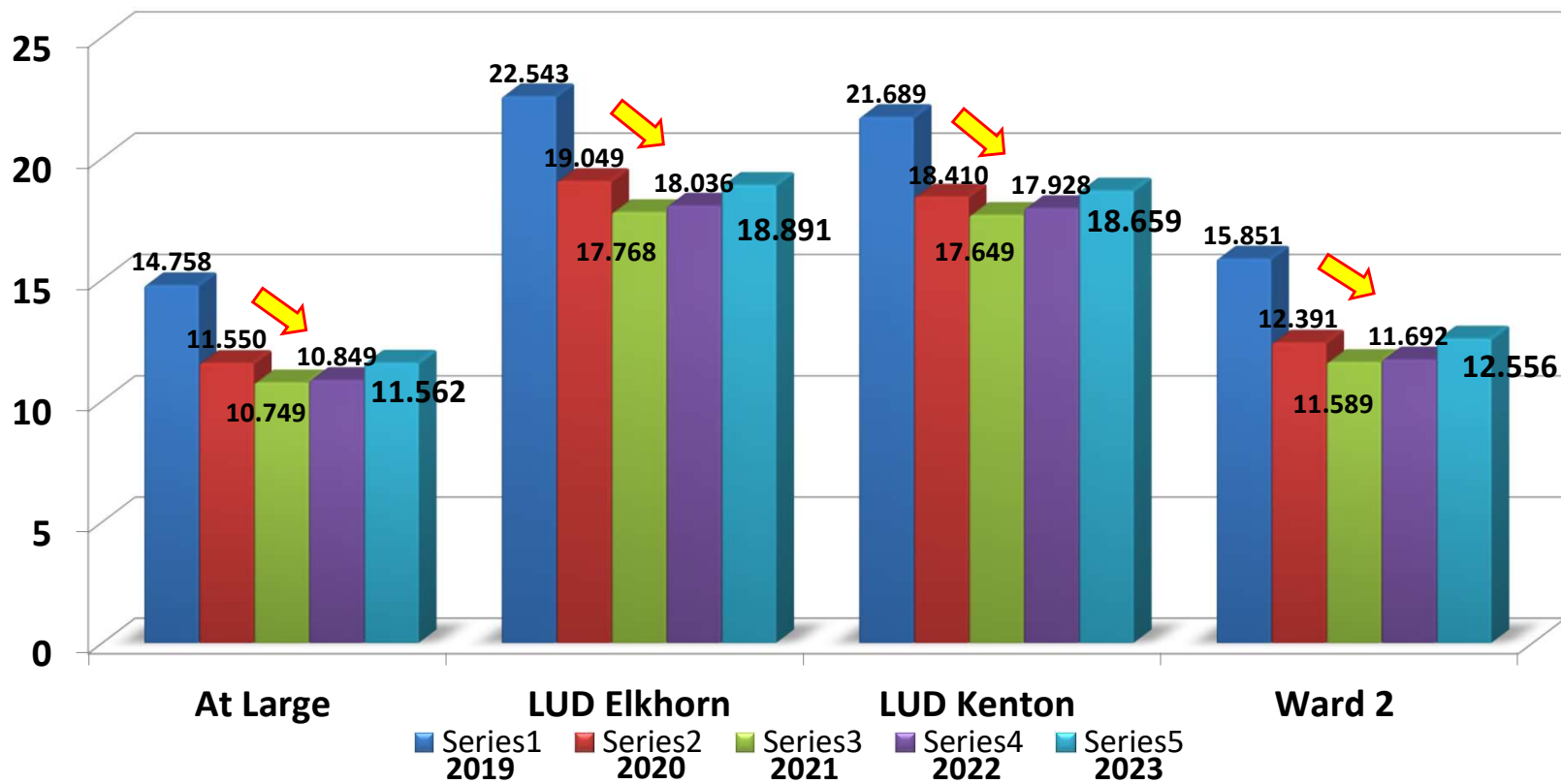
1 Mill in 2022 - \$460,855.42

Mill Rate Comparison

2022	General	LUD	Debentures	Total	Difference From Previous Year
Wallace-Woodworth At Large	10.849	0.000	0.000	10.849	+0.100
LUD Elkhorn	10.849	7.187	0.000	18.036	+0.268
LUD Kenton	10.849	7.079	0.000	17.928	+0.279
Ward 2 (Debenture)	10.849	0.000	0.843	11.692	+0.103

2023 - Proposed	General	LUD	Debentures	Total	Difference From Previous Year
Wallace-Woodworth At Large	11.562	0.000	0.000	11.562	+0.713
LUD Elkhorn	11.562	7.329	0.000	18.891	+0.855
LUD Kenton	11.562	7.097	0.000	18.659	+0.731
Ward 2 (Debenture)	11.562	0.000	0.994	12.556	+0.864

Mill Rate Comparison



Historical Tax Impact Comparison (2017-2023 proposed)

At Large Mill Rate	2017	2018	2019	2020	2021	2022	2023
	15.72	14.758	14.758	11.55	10.749	10.849	11.562
Ward 1							
Residence	1,310.10	1,162.19	1,162.19	1,261.49	1,174.01	1,184.93	1,319.46
Farm 1	1,078.55	1,055.93	962.96	688.96	641.18	647.14	736.73
Farm 2	500.68	751.33	751.33	649.23	604.20	609.82	841.14
Kenton							
Residence	2,558.17	2,342.02	2,360.20	2,113.47	2,026.11	2,058.13	2,282.37
Ward 2							
Residence 1	2,858.76	2,496.62	2,914.21	2,369.28	2,215.93	2,235.63	2,310.68
Residence 2	2,489.07	2,816.79	2,808.64	2,135.59	1,997.36	2,015.12	2,290.72
Farm 1	605.97	908.04	905.41	735.16	687.58	693.69	856.32
Farm 2	466.11	696.92	694.91	564.41	527.88	532.57	656.80
Elkhorn							
Residence 1	1,980.78	1,999.17	1,966.20	1,684.50	1,571.22	1,594.92	1,630.48
Residence 2	5,338.48	4,688.95	4,611.62	3,911.52	3,648.48	3,703.51	3,624.99
Business	6,897.19	8,228.64	8,092.94	6,733.25	6,280.45	6,375.18	6,419.73

Taxes Levied

Type	2023	2022	Difference
Total Taxes / GIL Collected	\$ 10,253,400.24	\$ 10,848,606.93	- \$595,206.69
Education Taxes	4,657,855.00	5,190,909.11	-533,054.11
1. Public School Finance Board	1,361,260.00	1,903,827.44	-542,567.44
2. Fort La Bosse School Division	2,957,017.00	2,959,844.50	-2,827.50
3. Park West School Division	339,2578.24	327,237.16	+12,340.84
Municipal Taxes	5,595,545.24	5,657,697.82	-62,152.58

Percentage Share	2023	2022	Difference
Education Taxes	45 %	48 %	0
Municipal Taxes	55 %	52 %	0

Note: All questions regarding Education Levies should be forwarded to the respective School Divisions

**Fort La Bosse
Park West**

**204-748-2692
204-842-2100**



Tax Information

DUE DATE
TUESDAY
OCTOBER 31, 2023



PENALTIES

- 1.25% per month shall be added commencing November 1, 2023 on all taxes remaining unpaid after the October 31, 2023 deadline, until paid.
- Payments must be physically in any of our three offices by 5:00 p.m. on October 31, 2023 – no exceptions!
- Partial payments, in any amount may be made at any time – post dated cheques are also accepted.
- Payments can be made in person, by mail, courier, e-transfer, or online at anytime.
- Electronic Transfer Payments are available – **Note:**
3 day processing time



Tax Information

DISCOUNTS

January 1 – January 31	1.5 %
February 1 – February 28	1.5 %
March 1 – March 31	1.5 %
April 1 – April 30	1.5 %
May 1 – May 31	1.5 %
June 1 – June 30	1.5 %
July 1 – July 31	1.5 %
August 1 – August 31	1.0 %
September 1 – September 30	0.5 %
October 1 – October 31	Par

2022 Review & 2023 Updates

Utility

Transportation

Waste Management

Geographic Information System (GIS)

Weed Control

Economic Development: New Programs

Workplace Safety

New Team

2023 Water Utilities

2023 SEES YEAR 4 OF THE “NEW” PUBLIC UTILITIES BOARD APPROVED

WALLACE-WOODWORTH WATER UTILITY

THE WATER UTILITY HAS “2” SETS OF WATER RATES

- 1 – WATER CONSUMPTION
- 2 – WATER/SEWER CUSTOMERS (LUD of Kenton)

NEW RATE STUDY IS UNDERWAY WITH 2021 AUDITED NUMBERS TO BE INCLUDED IN THE RATE ADEQUACY ASSESSMENT



Utility Department



AMALGAMATED UTILITIES

Effective: January 1, 2020

Based on: Public Utilities Board Approval

Amalgamated utilities for Ward 1 (Water & Sewer, Water Pipeline) and Ward 2 (Rural Pipeline)

Elkhorn is still on its own (Sewer)

“As the utilities continue to grow and prosper, it is important to Council that they are self-supportive. ***This will continue to be an ongoing goal of Council.***”

2022 WALLACE-WOODWORTH UTILITY ANNUAL REPORT

Download copies at
www.wallace-woodworth.com

2020 & 2021 Utility Reports

Based on 2020 & 2019 R.M. of Wallace-Woodworth audited financial statements

AREA	2020	2021	DEFICIT/SURPLUS
WARD 1	Amalgamated Utility, Wallace- Woodworth	(261,847)	Deficit/Deficit
Kenton Water and Sewer			
Rural Water Pipeline			
WARD 2	(480,245)		
Rural Water Pipeline			
WARD 3			
*Elkhorn Sewer	(16,497)	4,140,044	Deficit/Surplus

*NOTE: Rate Study in Process

Utility Capital Projects

5-year MWSB Funding Request List

	PROPOSED PROJECTS	PROJECTED TIMEFRAME
1.	Proposed 3 rd Wallace Supply Well	2023
2.	Kenton Green Sand Media/Sulphur Correction	2023
3.	Wallace Booster Station #3 Pump Upgrade	2023
4.	Kenton Water Main Renewals	2025
5.	Community of Kola <ul style="list-style-type: none"> • New low pressure sewer system and lagoon • Upgrade water mains and services 	2025 – 2027
6.	New water distribution to the Village of Elkhorn and Lenore Area	2027 →
7.	Additional Reservoir Capacity for Wallace-Woodworth Regional PWS	2027 →
8.	Expansion on the Pipeline for Future Customers, Looping Water Mains, Flushout Assemblies (Assorted)	2024 →
9.	Security at all sites	2024 →
10.	Meter Package – Upgrades in the PWS	2024 →

Utility Department

2022 Project Completion

Elkhorn Upgrade to Lagoon and Lift Station with Generator Backup



Utility Department

2022 Kenton Lagoon Upgrades



Transportation Department Frost Boil Projects

Road 156 (54/55)



Road 56 (154/155)



Road 153 (55/56)



Transportation Department

Frost Boil Projects

Road 148 (54/55)



Road 153 (70/71)





Waste Management

RECYCLING PROGRAM

Now on its 8th year with Lorras Disposal, first full year was in 2016. Volume steadily increasing

LANDFILLS

Three locations operational:

- Hargrave
- Kola
- Kenton

Waste Management and Recycling Committee
2023 Plans:

- Review financial and logistics operation of each site
- Potential large capital required
- Evaluate further efficiencies to be implemented
- Pursue possible transfer site construction for Hargrave site

GIS Department

- Culvert inventory data collection
- Asset management data collection
- Utility mapping – Ward 2
- Property ownership map releases
- **New** Cemetery Mapping Project
- Gravel Stockpile volumetric surveys
- Road project grade elevation surveys
- Surface water management surveys
- Maintenance of our civic address program



- GIS Technician: Shaelyn Tanguay
- Asset Management and GIS Support: Brianna Stonehouse - Hughes

Weed Control Department

UPDATE

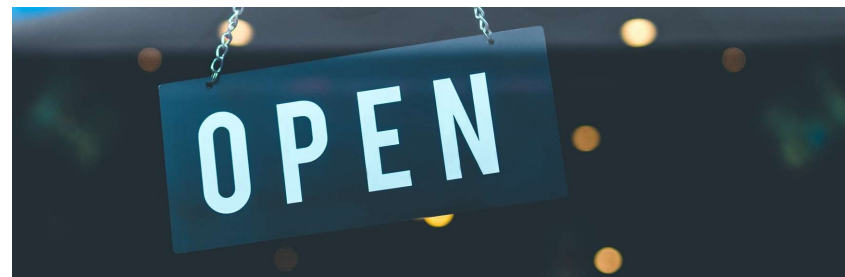
- Weed Control Supervisor – new hire in May
- Ward 1 and Ward 2 similar spray program
- Roadside spraying will occur on ½ the roads this year
- Spot spraying as required
- Local Noxious Weed Information page at:
<http://www.wallace-woodworth.com/p/local-noxious-weeds-information->



Economic Development

Main Street Improvement Grant

- A matching grant to assist businesses to upgrade their building exterior.
- Grants up to 50% to a maximum of \$5,000



Who can Apply:

- Registered owner or tenant of a commercial property within the Municipality located in the Commercial General (CG), Commercial Highway (CH), Industrial Business (MB), or Industrial General (MG) zones within the local settlement centres as outlined in the Rural Municipality Zoning By-Law No. 03-2019

How to Apply:

- Applications must be approved before work may commence
- Application intake ongoing.

Economic Development

Incentive Tax Credit Program

- Credit of new general municipal taxes generated by an increase in assessment due to building construction or renovation of commercial or industrial properties.
- Portioned Assessment Increase between \$10,000 - \$74,999
 - 100% for 3 years
- Portioned Assessment Increase \$75,000 and above
 - Year 1 – up to 100% - maximum of \$30,000
 - Year 2 – up to 80% - maximum of \$24,000
 - Year 3 – up to 60% - maximum of \$18,000

Who can Apply:

- Registered owner of a commercial or industrial property within the Municipality

How to Apply:

- Once you received your supplemental tax assessment, fill out our incentive tax credit application form and submit the form with a copy of your supplemental tax assessment
- Taxes must be paid in full
- A tax reimbursement will be paid by December 31st each year of the program



Economic Development

Steering Committees: Elkhorn and Kenton have been formed

- Community projects/initiatives proposed
- Continue working with Council to implement Community Action Report recommendations
- Formation of Kola Steering Committee ongoing





Workplace Safety

UPDATE

- Municipal staff continue to refine and develop our safety program.
- Safety Committee and each department are active with meetings.
- Ongoing review of safe work practices are done consistently.



This Certificate of Recognition (COR™)
is awarded to:

RM of Wallace-Woodworth



For having developed and implemented a Safety and Health Program that meets the Manitoba Heavy Construction Association's WORKSAFE™ Program COR™ Standards



January 2017
Audit Date

MH170104W
Certificate Number

[Signature]
Chief Operating Officer, SAFE Work Manitoba

[Signature]
Director WORKSAFE™, Education & Training
[Signature]
President, Manitoba Heavy Construction Association

New Team Members

Welcome to the Community



Cole Delaurier
Assistant
Public Works
Superintendent



Devin Horn
Public Works
Staff



James Madsen
Kenton
Landfill Site
Attendant



Summary

Connect with Us
Closing Remarks
Questions

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wallace-woodworth.com

Thank you!

Moving forward as One.

“Synergy – the bonus that is achieved
when things work harmoniously .”

MARK TWAIN

