

MUNICIPALITY OF HASTINGS HIGHLANDS

2018 DRAFT MUNICIPAL
OPERATING BUDGET PRESENTATION

SPECIAL MEETING OF COUNCIL – PUBLIC CONSULTATION
MARCH 19, 2018

HASTINGS HIGHLANDS CENTRE – EMOND HALL



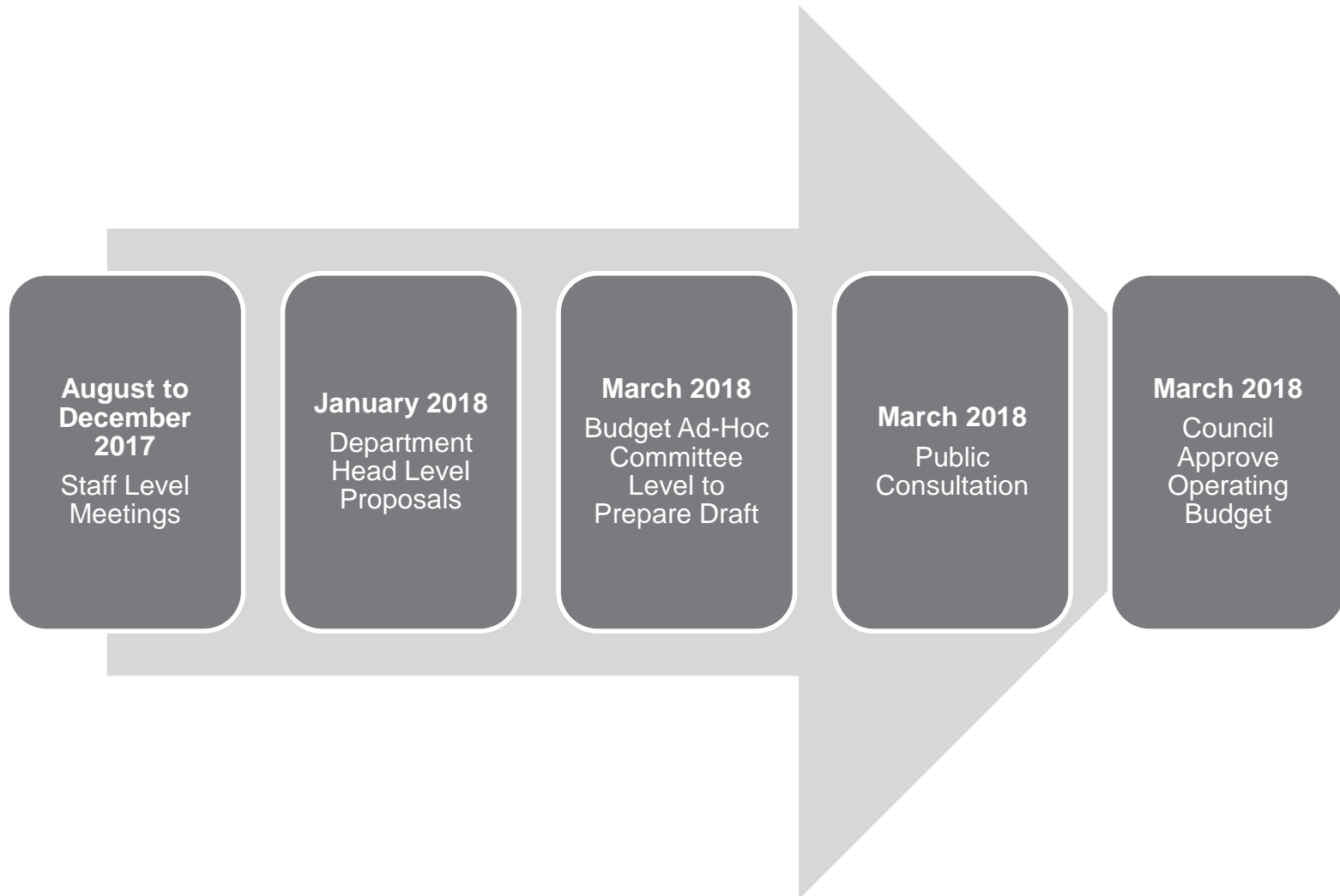
PRESENTATION GUIDE

1. Budget Process
2. Draft Operating Budget
3. Reserves Schedule
4. Debt Schedule
5. 2018 Tax Bill (Municipal Portion Only)
6. Finance Analytics

BUDGET PROCESS



BUDGET PROCESS



DRAFT OPERATING BUDGET

A 1% increase to taxation in 2018 represents \$67,093.63



MUNICIPAL TAX LEVY

| | <u>2017 BUDGET</u> | <u>2018 BUDGET</u> | <u>% CHANGE</u> |
|---|--------------------------|----------------------|-----------------------|
| Municipal Tax Levy | \$6,709,363 | \$6,837,137 | +1.90% |
| Municipal Growth Factored | (\$21,720) | \$127,774 | - 1.90% |
| Municipal Tax Levy Increase (Incl. Growth) | <u>+\$109,392</u> | <u>\$0.00</u> | <u>+ 0.00%</u> |
| Municipal Residential Tax Rate | 0.00729912 | 0.00729912 | + 0.00% |

The Municipal Tax Levy is proposed to increase \$127,774 or 1.9% for 2018; However, because of the increase in MPAC property assessment values from 2017 to 2018, if the municipal tax rate stays the same as it was in 2017, Hastings Highlands receives an additional \$127,774 in property tax revenue...Therefore, the proposed increase of \$127,774 is directly offset by the revenue generated by the municipality's increased assessment growth.

In conclusion, this means the proposed budget will not change the municipal tax rate for 2018

AREAS OF RESPONSIBILITIES

General Government Services

- Council/Governance & Administration
- Tax Collectors for County of Hastings
- Tax Collectors for Province of Ontario Education System

Protection Services

- Fire Services, Police Services (O.P.P.) & Emergency Services
- Bylaw Enforcement Services & Animal Control Services
- Building Services

Transportation Services

- 486 km of Roads & 13 Bridges
- 50+ Vehicles
- Streetlights & Public Works Buildings

Environmental Services

- Waste Disposal & Recycling Management (9 waste disposal sites)

Recreation & Cultural Services

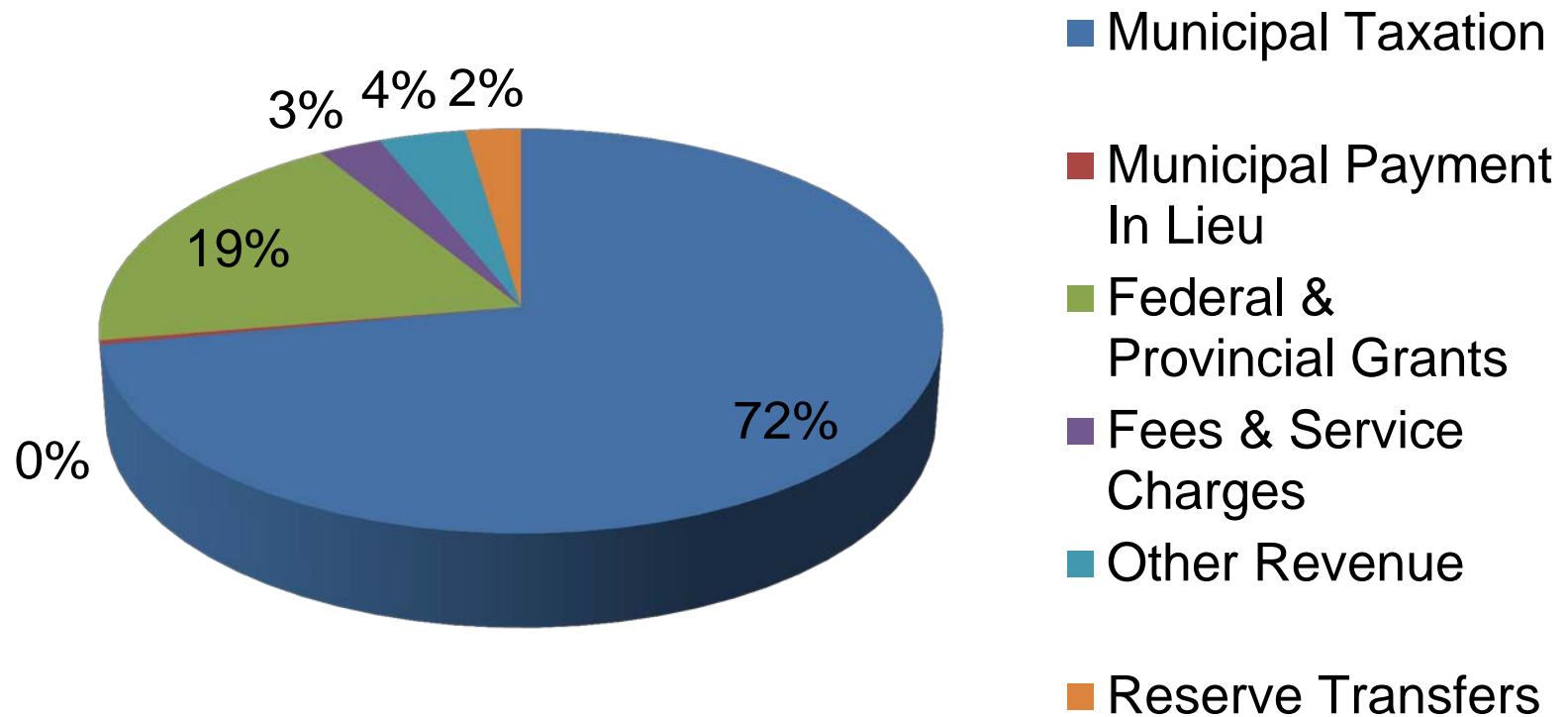
- Parks, Recreation & Culture
- 30+ Community Buildings & Facilities
- Financial Support of Hastings Highlands Public Library Services

Planning & Development Services

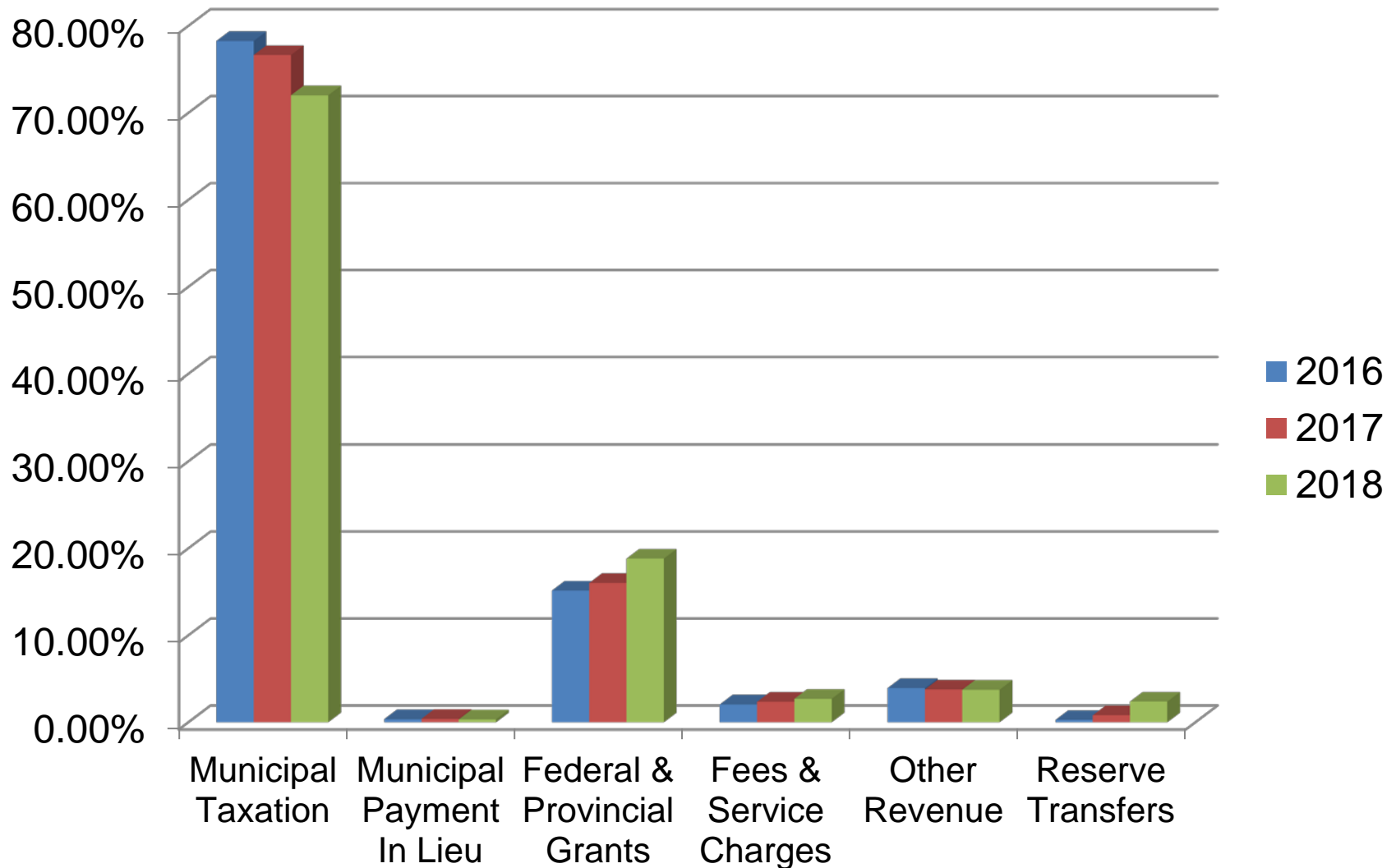
- Planning & Zoning Services
- Economic Development

| MUNICIPALITY OF HASTINGS HIGHLANDS FUND 01 - DRAFT BUDGET | | | | | | |
|--|----------------------|----------------|----------------------|----------------|------------------------------------|-----------------------------------|
| DESCRIPTION | 2017 BUDGET | % | 2018 BUDGET | % | BUDGET TO BUDGET \$ VARIANCE | BUDGET TO BUDGET % VARIANCE |
| REVENUES | | | | | | |
| Municipal Taxation | -6,709,363.00 | 76.65% | -6,837,137.00 | 72.02% | 127,774.00 | 1.90% |
| Municipal Payment In Lieu | -35,000.00 | 0.40% | -32,000.00 | 0.34% | -3,000.00 | -8.57% |
| Federal & Provincial Grants | -1,402,300.00 | 16.02% | -1,786,550.00 | 18.82% | 384,250.00 | 27.40% |
| Fees & Service Charges | -206,564.00 | 2.36% | -256,265.00 | 2.70% | 49,701.00 | 24.06% |
| Other Revenue | -330,500.00 | 3.78% | -355,000.00 | 3.74% | 24,500.00 | 7.41% |
| Reserve Transfers | -70,000.00 | 0.80% | -226,250.00 | 2.38% | 156,250.00 | 223.21% |
| TOTAL REVENUES | -8,753,727.00 | 100.00% | -9,493,202.00 | 100.00% | 739,475.00 | |
| EXPENSES | | | | | | |
| General Government Services (Council & Admin) | 1,277,627.00 | 14.60% | 1,230,268.00 | 12.96% | -47,359.00 | -3.71% |
| Protection Services | 1,821,928.00 | 20.81% | 1,940,568.00 | 20.44% | 118,640.00 | 6.51% |
| Transportation Services | 3,432,966.00 | 39.22% | 3,565,648.00 | 37.56% | 132,682.00 | 3.86% |
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| Planning & Development Services | 129,580.00 | 1.48% | 206,770.00 | 2.18% | 77,190.00 | 59.57% |
| Principal Debt Payments | 359,057.00 | 4.10% | 370,792.00 | 3.91% | 11,735.00 | 3.27% |
| Reserve Transfers | 583,664.00 | 6.67% | 903,721.00 | 9.52% | 320,057.00 | 54.84% |
| TOTAL EXPENSES | 8,753,727.00 | 100.00% | 9,493,202.00 | 100.00% | 739,475.00 | |

REVENUES



HISTORICAL REVENUES



REVENUES BY HIGHLIGHTED SEGMENT

| DESCRIPTION | 2017 BUDGET | % | 2018 BUDGET | | BUDGET TO BUDGET \$ VARIANCE | BUDGET TO BUDGET % VARIANCE |
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| TOTAL REVENUES | -8,753,727.00 | 100.00% | -9,493,202.00 | 100.00% | 739,475.00 | |

Budget to Budget Variances:

- +\$320,500 Ontario Municipal Partnership Fund – for future infrastructure investment
- +\$33,750 Ontario Ministry of Agriculture Food and Rural Affairs Grant – for community economic development project
- +\$20,000 Federation of Canadian Municipalities Grant – for buildings and facilities strategy
- +\$10,000 Community Futures Development Corporation Grant – supporting community economic development project

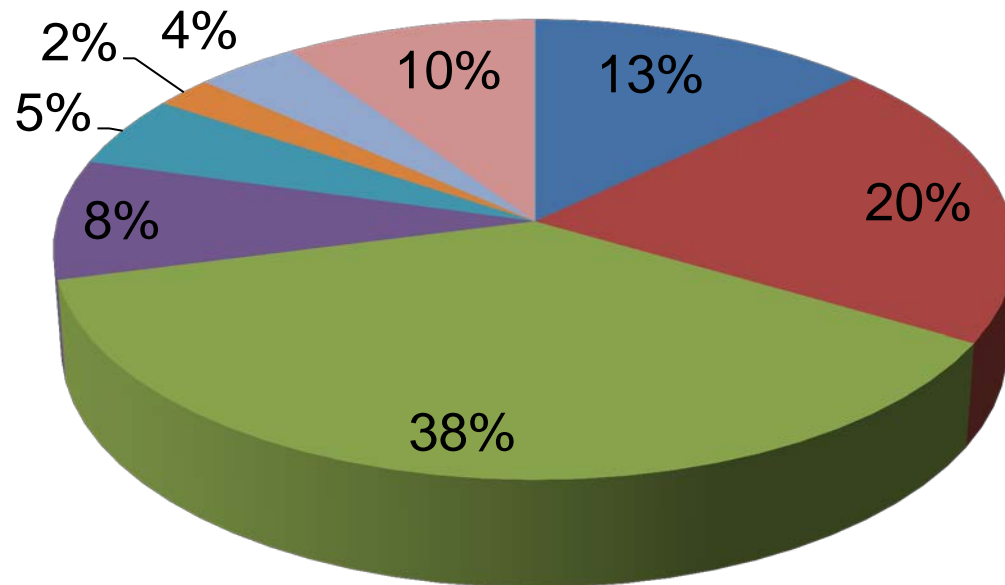
REVENUES BY HIGHLIGHTED SEGMENT

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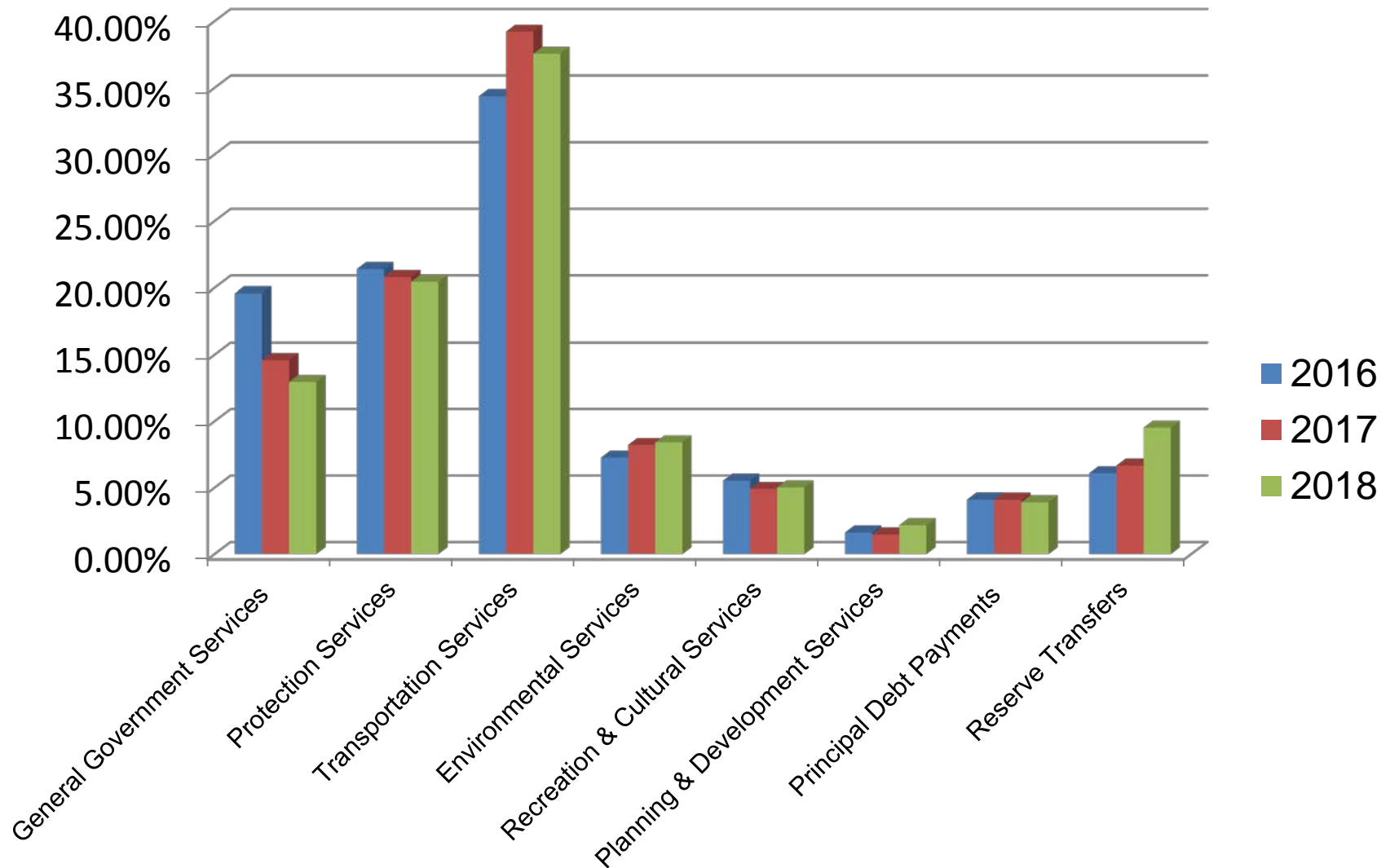
- +\$70,000 to offset one-time waste site monitoring expense
- +\$45,000 to offset 2018 municipal election expense
- +\$21,250 to offset municipal cost of community economic development project
- +\$20,000 to offset one-time design expense – Lake St. Peter Fire Station

EXPENSES



- General Government Services
- Protection Services
- Transportation Services
- Environmental Services
- Recreation & Cultural Services
- Planning & Development Services
- Principal Debt Payments
- Reserve Transfers

HISTORICAL EXPENSES



EXPENSES BY HIGHLIGHTED SEGMENT

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| TOTAL EXPENSES | 8,753,727.00 | 100.00% | 9,493,202.00 | 100.00% | 739,475.00 | |

Budget to Budget Variances:

- Chief Building Official position succession/transition (January to March)
- Increased service level for Bylaw Services
- Increased service level for North Hastings Fire Services
- Increased service level for Emergency Management Services

EXPENSES BY HIGHLIGHTED SEGMENT

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Budget to Budget Variances:

- Increase to roads asset management capital funding program
- Increase to roads equipment expenses
- Increase to salary and wages per union agreement

EXPENSES BY HIGHLIGHTED SEGMENT

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Budget to Budget Variances:

- Increase to waste site monitoring (one-time expense 2018 only offset by reserve transfer)

EXPENSES BY HIGHLIGHTED SEGMENT

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| TOTAL EXPENSES | 8,753,727.00 | 100.00% | 9,493,202.00 | 100.00% | 739,475.00 | |

Budget to Budget Variances:

- One-time consultant fee to complete buildings and facilities strategy (offset by grant)
- Birds Creek ball diamond revitalization (new viewing stands)

NOTE: Municipal Contribution to Library – \$130,000 budgeted

EXPENSES BY HIGHLIGHTED SEGMENT

| DESCRIPTION | 2017 BUDGET | % | 2018 BUDGET | | BUDGET TO BUDGET \$ VARIANCE | BUDGET TO BUDGET % VARIANCE |
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| TOTAL EXPENSES | 8,753,727.00 | 100.00% | 9,493,202.00 | 100.00% | 739,475.00 | |

Budget to Budget Variances:

- Community economic development project for 2018 valued at \$75,000 accounts for the increase

EXPENSES BY HIGHLIGHTED SEGMENT

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| TOTAL EXPENSES | <u>8,753,727.00</u> | 100.00% | <u>9,493,202.00</u> | 100.00% | <u>739,475.00</u> | |

Budget to Budget Variances:

- See next slide for detail

“The Province increased the total Ontario Municipal Partnership Fund (OMPF) envelope by \$5 million for 2018 to further support northern municipalities and recognize their challenges”

Hastings Highlands Increase 2017 to 2018: \$320,500

- In the proposed operating budget these funds are being used to invest into the current backlog of critical infrastructure needs such as municipal buildings & facilities, aging vehicle and equipment, bridges and roads in an effort to decrease public safety risks and decrease municipal liability

Critical Needs Infrastructure Deficit:

| | |
|----------------------------|----------------------|
| 30+ Buildings & Facilities | \$1.8 million |
| 15 Bridges | \$2.2 million |
| 486 km Roads | <u>\$6.7 million</u> |
| Total | \$10.7 million |

*The information above is based on professional studies completed to date for the Municipality

MUNICIPAL TAX LEVY

| | <u>2017 BUDGET</u> | <u>2018 BUDGET</u> | <u>% CHANGE</u> |
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| Municipal Residential Tax Rate | 0.00729912 | 0.00729912 | + 0.00% |

RESERVES SCHEDULE



| YEAR: 2018 | | | | | |
|---|------------------|--|--------------------|------------------|-----------------------|
| | | 2017 | 2018 | 2018 | 2018 |
| Description of Discretionary Reserve | Account # | Balance Dec 31 | Budget From | Budget to | Balance Dec 31 |
| Reserve for Working Capital | 01-3100-0100 | 2,191,712.54 | -235,600.00 | | 1,956,112.54 |
| Reserve for Insurance Expense | 01-3100-0110 | 30,065.48 | | | 30,065.48 |
| Reserve for Election Expense | 01-3100-0130 | 47,500.26 | -45,000.00 | 15,000.00 | 17,500.26 |
| Reserve for Recreation Expense | 01-3100-0140 | 32,500.00 | | | 32,500.00 |
| Reserve for Economic Development Expense | 01-3100-0150 | 87,000.00 | -41,250.00 | | 45,750.00 |
| Reserve for Health Expense | 01-3100-0160 | 25,000.00 | | | 25,000.00 |
| Reserve for Gym Equipment Expense | 01-3100-0170 | 8,164.00 | | | 8,164.00 |
| Reserve for Proceeds from Sale of Land | 01-3100-0180 | 131,646.00 | | | 131,646.00 |
| Reserve for Building Capital Expense | 01-3100-0200 | 36,736.32 | | 20,000.00 | 56,736.32 |
| Reserve for Admin Capital Expense | 01-3100-0210 | 180,871.28 | -20,000.00 | 65,000.00 | 225,871.28 |
| Reserve for Equipment Replacement | 01-3100-0220 | 445,286.39 | -260,000.00 | 230,000.00 | 415,286.39 |
| Reserve for Bridge Capital Maintenance | 01-3100-0230 | 0.00 | | 150,000.00 | 150,000.00 |
| Reserve for Road Construction Expense | 01-3100-0240 | 259,366.45 | -237,500.00 | 200,000.00 | 221,866.45 |
| Reserve for Landfill Capital | 01-3100-0250 | 162,637.69 | | 10,000.00 | 172,637.69 |
| Reserve for Fire Capital | 01-3100-0260 | 307,905.67 | -255,000.00 | 163,721.00 | 216,626.67 |
| Reserve for Landfill Closure Expense | 01-3100-0900 | 517,004.07 | -50,000.00 | 50,000.00 | 517,004.07 |
| TOTAL | | 4,463,396.15 | -1,144,350.00 | 903,721.00 | 4,222,767.15 |
| | | *Balance does not include 2017 audited operating surplus | | | |
| | | 2017 | 2018 | 2018 | 2018 |
| Description of Obligatory Reserve | Account # | Balance Dec 31 | Budget From | Budget to | Balance Dec 31 |
| Reserve for Gas Tax Fund | 03-3200-1030 | 37,351.07 | -269,500.00 | 247,406.63 | 15,257.70 |
| Reserve for Cash In Lieu of Parkland (Deferred Revenue) | 01-2200-0800 | 51,500.00 | | | 51,500.00 |
| TOTAL | | 88,851.07 | -269,500.00 | 247,406.63 | 66,757.70 |

DEBT SCHEDULE



DEBT SCHEDULE

| YEAR | PRINCIPAL | INTEREST | OPERATING TOTAL | CHANGE IN OPERATING \$ | 01-3000-2500 OUTSTANDING DEBT | CHANGE IN DEBT |
|-------|--------------|------------|-----------------|------------------------|-------------------------------|----------------|
| 2010 | | | | | 480,000.00 | |
| 2011 | 23,558.07 | 19,867.79 | 43,425.86 | 43,425.86 | 3,270,441.93 | 2,790,441.93 |
| 2012 | 221,286.57 | 119,985.63 | 341,272.20 | 297,846.34 | 3,049,155.36 | -221,286.57 |
| 2013 | 229,467.17 | 111,805.03 | 341,272.20 | 0.00 | 2,819,688.19 | -229,467.17 |
| 2014 | 237,951.96 | 103,320.24 | 341,272.20 | 0.00 | 2,581,736.23 | -237,951.96 |
| 2015 | 246,752.30 | 94,519.90 | 341,272.20 | 0.00 | 3,079,741.93 | 498,005.70 |
| 2016 | 347,714.81 | 101,727.97 | 449,442.78 | 108,170.58 | 2,732,027.12 | -347,714.81 |
| 2017 | 359,055.53 | 90,387.25 | 449,442.78 | 0.00 | 2,372,971.59 | -359,055.53 |
| 2018 | 370,790.13 | 78,652.65 | 449,442.78 | 0.00 | 2,002,181.46 | -370,790.13 |
| 2019 | 382,932.84 | 66,509.94 | 449,442.78 | 0.00 | 1,619,248.62 | -382,932.84 |
| 2020 | 395,498.35 | 53,944.41 | 449,442.76 | -0.02 | 1,223,750.27 | -395,498.35 |
| 2021 | 357,392.63 | 41,125.44 | 398,518.07 | -50,924.69 | 866,357.64 | -357,392.63 |
| 2022 | 179,958.38 | 30,037.78 | 209,996.16 | -188,521.91 | 686,399.26 | -179,958.38 |
| 2023 | 186,514.78 | 23,481.38 | 209,996.16 | 0.00 | 499,884.48 | -186,514.78 |
| 2024 | 193,317.18 | 16,678.98 | 209,996.16 | 0.00 | 306,567.30 | -193,317.18 |
| 2025 | 200,375.03 | 9,621.11 | 209,996.14 | -0.02 | 106,192.27 | -200,375.03 |
| 2026 | 106,192.27 | 3,132.15 | 109,324.42 | -100,671.72 | 0.00 | -106,192.27 |
| TOTAL | 4,038,758.00 | 964,797.65 | 5,003,555.65 | | | |

2018 TAX BILL



2017 TAX BILL

| | MUNICIPAL | COUNTY | EDUCATION | TOTAL |
|-------------------------|------------|------------|------------|------------|
| Rate | 0.00729912 | 0.00286414 | 0.00179000 | 0.01195326 |
| \$188,000 Assessment | \$1,372 | \$538 | \$337 | \$2,247 |

2018 TAX BILL PROPOSED

| | MUNICIPAL | COUNTY | EDUCATION | TOTAL |
|-------------------------|------------|--------|-----------|---------|
| Rate | 0.00729912 | TBA | TBA | TBA |
| \$188,000 Assessment | \$1,372 | \$000 | \$000 | \$0,000 |

A typical residential ratepayer with an assessment of around \$188,000 will see an increase of \$0.00 to the municipal portion of their tax bill in 2018

FINANCE ANALYTICS



FINANCE ANALYTICS

| Hastings Highlands Finance Analytics | | | | | | | | |
|--------------------------------------|-------------|-------------|--------------------|--------------------|--------------------|-------------|--------------------|--------------------------------------|
| Item Classification | 2015 | 2016 | % Change from 2015 | 2017 | % Change from 2016 | 2018 | % Change from 2017 | Total % Change from 2015 (base year) |
| Municipal Tax Levy | \$6,136,162 | \$6,621,691 | 7.91 | \$6,709,363 | 1.32 | \$6,837,137 | 1.90 | 11.13 |
| Municipal Tax Rate | 0.00686046 | 0.00718011 | 4.66 | 0.00729912 | 1.66 | 0.00729912 | 0.00 | 6.32 |
| Municipal Long Term Debt | \$3,079,742 | \$2,732,027 | -11.29 | \$2,372,972 | -13.14 | \$2,002,181 | -15.63 | -40.06 |
| Municipal Reserves | \$4,643,912 | \$4,677,703 | 0.73 | \$4,772,159 | 2.02 | TBD | TBD | 2.75 |
| Outstanding Tax Arrears | \$1,836,764 | \$1,791,180 | -2.48 | \$1,724,260 | -3.74 | TBD | TBD | -6.22 |

Municipal Reserves Balance for 2017 is estimated at this time

THANK YOU

Respectfully presented by,

David A. Stewart
Treasurer/Deputy CAO



QUESTIONS

