



*Hastings Highlands*

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QUARTERLY REPORT

FOR THE PERIOD January 1<sup>st</sup> to September 30, 2024

REGULAR MEETING OF COUNCIL – OPERATIONS

October 16, 2024

# GUIDE

1. Corporate Budget to Actual Reports
2. Professional Development and Mileage Expense Reports
3. Corporate Reserves Report
4. Outstanding Tax Arrears Report

# CORPORATE BUDGET --- TO ACTUAL REPORTS



*Hastings Highlands*

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# HIGHLIGHTS: OPERATING BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS OPERATING BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+) ACCRUAL	(-)	CURRENT YTD		2024 BUDGET	BUDGET	
				ACTUAL	% BUDGET SPENT		REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
<b>REVENUES</b>								
Municipal Taxation	-95,669.00	-6,684,250.00		-6,779,919.00	76.07%	-8,912,334.00	-2,132,415.00	23.93%
Municipal Payment In Lieu	-33,750.00	-4,369.00		-38,119.00	84.71%	-45,000.00	-6,881.00	15.29%
Federal & Provincial Grants	-1,371,493.00	0.00		-1,371,493.00	75.26%	-1,822,267.00	-450,774.00	24.74%
Fees & Service Charges	-609,971.00	0.00		-609,971.00	75.40%	-809,000.00	-199,029.00	24.60%
Other Revenue	-581,587.00	0.00		-581,587.00	91.13%	-638,175.00	-56,588.00	8.87%
Reserve Transfers	0.00	-328,623.00		-328,623.00	75.00%	-438,164.00	-109,541.00	25.00%
<b>TOTAL REVENUES</b>	<b>-2,692,470.00</b>	<b>-7,017,242.00</b>		<b>-9,709,712.00</b>	<b>76.67%</b>	<b>-12,664,940.00</b>	<b>-2,955,228.00</b>	<b>23.33%</b>
<b>EXPENSES</b>								
General Government Services (Council & Admin)	1,084,063.00	28,125.00		1,112,188.00	75.90%	1,465,280.00	-353,092.00	24.10%
Protection Services	1,448,162.00	292,102.00		1,740,264.00	72.23%	2,409,201.00	-668,937.00	27.77%
Transportation Services	2,904,355.00	450,000.00		3,354,355.00	68.47%	4,898,664.00	-1,544,309.00	31.53%
Environmental Services	596,200.00	116,686.00		712,886.00	58.09%	1,227,165.00	-514,279.00	41.91%
Recreation & Cultural Services	326,631.00	162,325.00		488,956.00	67.90%	720,067.00	-231,111.00	32.10%
Planning & Development Services	182,130.00	20,000.00		202,130.00	71.48%	282,795.00	-80,665.00	28.52%
Principal Debt Payments	165,384.00	0.00		165,384.00	85.55%	193,318.00	-27,934.00	14.45%
Reserve Transfers	0.00	1,101,338.00		1,101,338.00	75.00%	1,468,450.00	-367,112.00	25.00%
<b>TOTAL EXPENSES</b>	<b>6,706,925.00</b>	<b>2,170,576.00</b>		<b>8,877,501.00</b>	<b>70.10%</b>	<b>12,664,940.00</b>	<b>-3,787,439.00</b>	<b>29.90%</b>

# HIGHLIGHTS: OPERATING BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS OPERATING BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET	% BUDGET REMAINING
								REMAINING IN (\$) DOLLARS	
<b>EXPENSES</b>									
General Government Services (Council & Admin)	1,084,063.00		28,125.00		1,112,188.00	75.90%	1,465,280.00	-353,092.00	24.10%
Protection Services	1,448,162.00		292,102.00		1,740,264.00	72.23%	2,409,201.00	-668,937.00	27.77%
Transportation Services	2,904,355.00		450,000.00		3,354,355.00	68.47%	4,898,664.00	-1,544,309.00	31.53%
Environmental Services	596,200.00		116,686.00		712,886.00	58.09%	1,227,165.00	-514,279.00	41.91%
Recreation & Cultural Services	326,631.00		162,325.00		488,956.00	67.90%	720,067.00	-231,111.00	32.10%
Planning & Development Services	182,130.00		20,000.00		202,130.00	71.48%	282,795.00	-80,665.00	28.52%
Principal Debt Payments	165,384.00		0.00		165,384.00	85.55%	193,318.00	-27,934.00	14.45%
Reserve Transfers	0.00		1,101,338.00		1,101,338.00	75.00%	1,468,450.00	-367,112.00	25.00%
<b>TOTAL EXPENSES</b>	<u>6,706,925.00</u>		<u>2,170,576.00</u>		<u>8,877,501.00</u>	70.10%	<u>12,664,940.00</u>	<u>-3,787,439.00</u>	29.90%

## EXPENSES

### Protection Services: Emergency Management Services

- The North Baptiste Lake Road culvert emergency replacement expenses will be tracked under Emergency Management Services. To date, expenses incurred amount to just over \$85,000 (excluding staff time required). The estimated total cost of the culvert replacement is estimated at \$200,000.
- In accordance with the Municipality's Procurement Policy, a final reconciliation of expenses will be brought forward to Council for information this Fall once all project expenses are paid.

# HIGHLIGHTS: CAPITAL BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS CAPITAL BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
<b>REVENUES</b>									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	0.00		-270,582.00		-270,582.00	88.25%	-306,608.41	36,026.41	11.75%
Municipal Debt	0.00		0.00		0.00	0.00%	0.00	0.00	
Municipal Taxation	0.00		0.00		0.00	0.00%	-540,000.00	540,000.00	100.00%
Municipal Reserves	0.00		-3,161,122.00		-3,161,122.00	79.58%	-3,972,500.00	811,378.00	20.42%
Gas Tax Transfer	0.00		-366,081.00		-366,081.00	87.50%	-418,391.59	52,310.59	12.50%
<b>TOTAL REVENUES</b>	<u>0.00</u>		<u>-3,797,785.00</u>		<u>-3,797,785.00</u>	72.51%	<u>-5,237,500.00</u>	<u>1,439,715.00</u>	27.49%
<b>EXPENSES</b>									
Roads	1,682,775.00		0.00		1,682,775.00	93.49%	1,800,000.00	-117,225.00	6.51%
Bridges	1,634,647.00		0.00		1,634,647.00	0.00%	1,600,000.00	34,647.00	
Buildings	79,349.00		0.00		79,349.00	0.00%	218,000.00	-138,651.00	100.00%
Waste Sites	0.00		0.00		0.00	0.00%	0.00	0.00	
Vehicles/Equipment	392,973.00		0.00		392,973.00	24.96%	1,574,500.00	-1,181,527.00	75.04%
Information Technology Replacement	6,616.00		0.00		6,616.00	26.46%	25,000.00	-18,384.00	73.54%
Recreation	1,425.00		0.00		1,425.00	7.13%	20,000.00	-18,575.00	92.88%
<b>TOTAL EXPENSES</b>	<u>3,797,785.00</u>		<u>0.00</u>		<u>3,797,785.00</u>	72.51%	<u>5,237,500.00</u>	<u>-1,439,715.00</u>	27.49%

**NOTE:** Capital purchasing and various construction projects are still ongoing. Council will receive a more detailed status update relating to capital projects during the 2025 Capital Budget discussions, scheduled for the Special Meeting of Council on December 11, 2024.

# HIGHLIGHTS: CEMETERY BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS CEMETERY BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
<b>REVENUES</b>									
Municipal Taxation	0.00		-7,628.00		-7,628.00	66.33%	-11,500.00	3,872.00	33.67%
TOTAL REVENUES	<u>0.00</u>		<u>-7,628.00</u>		<u>-7,628.00</u>	66.33%	<u>-11,500.00</u>	<u>3,872.00</u>	33.67%
<b>EXPENSES</b>									
Cemetery Property Maintenance	7,628.00		0.00		7,628.00	66.33%	11,500.00	-3,872.00	33.67%
TOTAL EXPENSES	<u>7,628.00</u>		<u>0.00</u>		<u>7,628.00</u>	66.33%	<u>11,500.00</u>	<u>-3,872.00</u>	33.67%

# HIGHLIGHTS: LIBRARY BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS LIBRARY BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
<b>REVENUES</b>									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	-899.00		-12,960.00		-13,859.00	73.80%	-18,780.00	4,921.00	26.20%
Municipality Contribution	0.00		-153,700.00		-153,700.00	74.98%	-205,000.00	51,300.00	25.02%
Fees & Service Charges	-6,576.00		0.00		-6,576.00	53.88%	-12,205.00	5,629.00	46.12%
Reserve Transfers	0.00		-900.00		-900.00	100.00%	-900.00	0.00	0.00%
<b>TOTAL REVENUES</b>	<u><u>-7,475.00</u></u>		<u><u>-167,560.00</u></u>		<u><u>-175,035.00</u></u>	73.89%	<u><u>-236,885.00</u></u>	<u><u>61,850.00</u></u>	26.11%
<b>EXPENSES</b>									
Library	172,082.00		2,300.00		174,382.00	73.61%	236,885.00	-62,503.00	26.39%
<b>TOTAL EXPENSES</b>	<u><u>172,082.00</u></u>		<u><u>2,300.00</u></u>		<u><u>174,382.00</u></u>	73.61%	<u><u>236,885.00</u></u>	<u><u>-62,503.00</u></u>	26.39%



# MILEAGE & PROFESSIONAL DEVELOPMENT EXPENSE REPORTS

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# MILEAGE EXPENSE REPORT

Period: September 30, 2024

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Department: MILEAGE (incl. gas & oil)	ACTUAL	(+)	ACCRUAL	(=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
Building Services	8,549.84	-	-	-	8,549.84	52.78%	16,200.00	-7,650.16	47.22%
Bylaw Services	2,219.16	-	-	-	2,219.16	55.48%	4,000.00	-1,780.84	44.52%
Roads	193.98	-	-	-	193.98	19.40%	1,000.00	-806.02	80.60%
Roads Bulk Fuel & Oil (dyed)	210,707.12	-	-	-	210,707.12	55.45%	380,000.00	-169,292.88	44.55%
<i>Roads Equipment</i>									
#102 Works Truck - Out of Service April 2024	215.23	-	-	-	215.23	4.78%	4,500.00	-4,284.77	95.22%
#105 Works Truck - Operations Manager	3,121.91	-	-	-	3,121.91	44.60%	7,000.00	-3,878.09	55.40%
#106 Works Truck - Operations Staff	9,192.27	-	-	-	9,192.27	91.92%	10,000.00	-807.73	8.08%
#107 Works Truck - Operations Staff	5,107.75	-	-	-	5,107.75	56.75%	9,000.00	-3,892.25	43.25%
#108 Works Truck - Operations Staff	2,434.91	-	-	-	2,434.91	44.27%	5,500.00	-3,065.09	55.73%
#109 Works Truck - Operations Supervisor	5,547.84	-	-	-	5,547.84	92.46%	6,000.00	-452.16	7.54%
#110 Works Truck - Operations Supervisor	4,570.61	-	-	-	4,570.61	76.18%	6,000.00	-1,429.39	23.82%
#111 Works Truck - Operations Staff	374.03	-	-	-	374.03	5.34%	7,000.00	-6,625.97	94.66%
#410 Bangor Steamer	-	-	-	-	-	0.00%	500.00	-500.00	100.00%
Roads & Roads Equipment Subtotal	<u>241,465.65</u>	-	-	-	<u>241,465.65</u>	<u>55.32%</u>	<u>436,500.00</u>	<u>-195,034.35</u>	<u>44.68%</u>
Waste Disposal	2,328.20	-	-	-	2,328.20	58.21%	4,000.00	-1,671.80	41.80%
Planning	-	-	-	-	-	0.00%	3,000.00	-3,000.00	100.00%
<b>Total</b>	<u><u>266,985.20</u></u>		<u><u>0.00</u></u>		<u><u>266,985.20</u></u>	<u><u>53.90%</u></u>	<u><u>495,300.00</u></u>	<u><u>-228,314.80</u></u>	<u><u>46.10%</u></u>

# MILEAGE EXPENSE REPORT

Period: September 30, 2024

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Department: MILEAGE (incl. gas & oil)	ACTUAL	(+)	ACCRUAL	(=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
Corporate Management/Administration	1,253.15	-	-	-	1,253.15	35.80%	3,500.00	-2,246.85	64.20%
Fire Services	-	-	-	-	-	0.00%	8,270.00	-8,270.00	100.00%
<i>Fire Equipment</i>									
#101 Response SUV - Fire Chief	3,128.03	-	-	-	3,128.03	57.93%	5,400.00	-2,271.97	42.07%
#151 Brush Truck	388.93	-	-	-	388.93	111.12%	350.00	38.93	-11.12%
#161 ATV	12.48	-	-	-	12.48	10.40%	120.00	-107.52	89.60%
#171 Equipment Van	695.72	-	-	-	695.72	81.85%	850.00	-154.28	18.15%
#181 Tanker	606.23	-	-	-	606.23	101.04%	600.00	6.23	-1.04%
#182 Tanker	399.37	-	-	-	399.37	19.97%	2,000.00	-1,600.63	80.03%
#191 Engine	1,043.22	-	-	-	1,043.22	69.55%	1,500.00	-456.78	30.45%
#371 Equipment Van	666.82	-	-	-	666.82	78.45%	850.00	-183.18	21.55%
#381 Tanker	251.69	-	-	-	251.69	29.61%	850.00	-598.31	70.39%
#382 Tanker	296.86	-	-	-	296.86	34.92%	850.00	-553.14	65.08%
#391 Engine	1,119.45	-	-	-	1,119.45	93.29%	1,200.00	-80.55	6.71%
#461 ATV	-	-	-	-	-	0.00%	120.00	-120.00	100.00%
#471 Equipment Van	182.81	-	-	-	182.81	21.51%	850.00	-667.19	78.49%
#481 Tanker	79.25	-	-	-	79.25	9.32%	850.00	-770.75	90.68%
#491 Engine	1,084.56	-	-	-	1,084.56	72.30%	1,500.00	-415.44	27.70%
#571 Equipment Van	424.67	-	-	-	424.67	49.38%	860.00	-435.33	50.62%
#671 Equipment Van	531.98	-	-	-	531.98	78.23%	680.00	-148.02	21.77%
#691 Equipment Van	257.13	-	-	-	257.13	64.28%	400.00	-142.87	35.72%
Fire Services & Equipment Subtotal	11,169.20	-	-	-	11,169.20	39.75%	28,100.00	-16,930.80	60.25%

# PROFESSIONAL DEVELOPMENT EXPENSE REPORT

## Professional Development Expense Report

Period: September 30, 2024

<b>Department: PROFESSIONAL DEVELOPMENT</b>	<b>ACTUAL</b>	<b>(+) ACCRUAL (=)</b>	<b>Current YTD Actual</b>	<b>% BUDGET SPENT</b>	<b>2024 BUDGET</b>	<b>BUDGET REMAINING IN (\$) DOLLARS</b>	<b>% BUDGET REMAINING</b>
Corporate Management/Administration	13,690.21	0.00	13,690.21	72.05%	19,000.00	-5,309.79	27.95%
Fire Services	33,350.79	0.00	33,350.79	35.26%	94,580.00	-61,229.21	64.74%
Building Services	2,457.36	0.00	2,457.36	37.81%	6,500.00	-4,042.64	62.19%
Emergency Management Services	274.34	0.00	274.34	27.43%	1,000.00	-725.66	72.57%
Bylaw Services	1,086.61	0.00	1,086.61	54.33%	2,000.00	-913.39	45.67%
Roads	11,101.33	0.00	11,101.33	41.12%	27,000.00	-15,898.67	58.88%
Waste Disposal	3,409.49	0.00	3,409.49	68.19%	5,000.00	-1,590.51	31.81%
Planning	544.91	0.00	544.91	12.11%	4,500.00	-3,955.09	87.89%
<b>TOTAL</b>	<u>65,915.04</u>	<u>0.00</u>	<u>65,915.04</u>	41.31%	<u>159,580.00</u>	<u>-93,664.96</u>	<u>58.69%</u>

# CORPORATE RESERVES

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# REPORT



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# CORPORATE RESERVES REPORT

YEAR: 2024 (DRAFT)

*2023 Year End Surplus Not Yet Transferred*		2023 (unaudited)	2024	2024	2024
Description of Discretionary Reserve	Account #	Balance Dec 31	Budget From	Budget to	Balance Dec 31
Reserve for Working Capital	01-3100-0100	1,316,605.92	-1,007,000.00		309,605.92
Modernization Funding: Allocated to Fire via Council Resolution 76-2022	01-3100-0100	550,090.56	-265,000.00		285,090.56
Reserve for Insurance Expense	01-3100-0110	30,065.48			30,065.48
Reserve for Election Expense	01-3100-0130	52,468.99		15,000.00	67,468.99
Reserve for Recreation Expense	01-3100-0140	32,500.00			32,500.00
Reserve for Economic Development Expense	01-3100-0150	46,494.04		5,250.00	51,744.04
Reserve for Health Expense	01-3100-0160	10,000.00			10,000.00
Reserve for Gym Equipment Expense	01-3100-0170	8,164.00	-8,164.00		0.00
Reserve for Proceeds from Sale of Land	01-3100-0180	313,614.17	-290,000.00		23,614.17
Reserve for Building Capital Expense	01-3100-0200	441,934.58	-278,000.00	18,200.00	182,134.58
Reserve for Admin Capital Expense	01-3100-0210	293,679.36	-25,000.00	15,000.00	283,679.36
Reserve for Equipment Replacement	01-3100-0220	30,901.71	-635,000.00	625,000.00	20,901.71
Reserve for Bridge Capital Maintenance	01-3100-0230	812,616.62	-1,060,000.00	250,000.00	2,616.62
Reserve for Road Construction Expense	01-3100-0240	462,869.73	-828,250.00	425,000.00	59,619.73
Reserve for Landfill Capital	01-3100-0250	372,637.69			372,637.69
Reserve for Fire Capital	01-3100-0260	676,609.55	-112,500.00	100,000.00	664,109.55
Reserve for Landfill Closure Expense	01-3100-0900	622,004.07	-150,000.00	15,000.00	487,004.07
<b>TOTAL</b>		<b>6,073,256.47</b>	<b>-4,658,914.00</b>	<b>1,468,450.00</b>	<b>2,882,792.47</b>

YEAR: 2024 estimated

		2023 (unaudited)	2024	2024	2024
Description of Obligatory Reserve	Account #	Balance Dec 31	Budget From	Budget to	Balance Dec 31
Reserve for Gas Tax Fund (CCBF Funding)	03-3200-1030	171,374.50	-418,391.59	270,407.16	23,390.07
Reserve for OCIF (Deferred Revenue)	01-2200-0600	80,711.81	-306,608.41	225,995.00	98.40
Reserve for Recreation (Seniors Grant Lawn Bowling)	01-2200-0600	5,466.94	-5,466.94		-
Reserve for Cash In Lieu of Parkland (Deferred Revenue)	01-2200-0800	31,325.74	-20,000.00		11,325.74
Reserve for Cannabis Legalization Implementation	01-3100-0190	6,053.00			6,053.00
Reserve for Building Department Stabilization Fund	01-3100-0570	-			0.00
<b>TOTAL</b>		<b>294,931.99</b>	<b>-750,466.94</b>	<b>496,402.16</b>	<b>40,867.21</b>

**NOTE:** Reserve schedule does not include 2023 year-end operating budget surplus

# OUTSTANDING TAX ARREARS REPORT

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# OUTSTANDING TAX ARREARS REPORT

## 2024 Quarterly Outstanding Tax Arrears Report

### YEAR END 2023

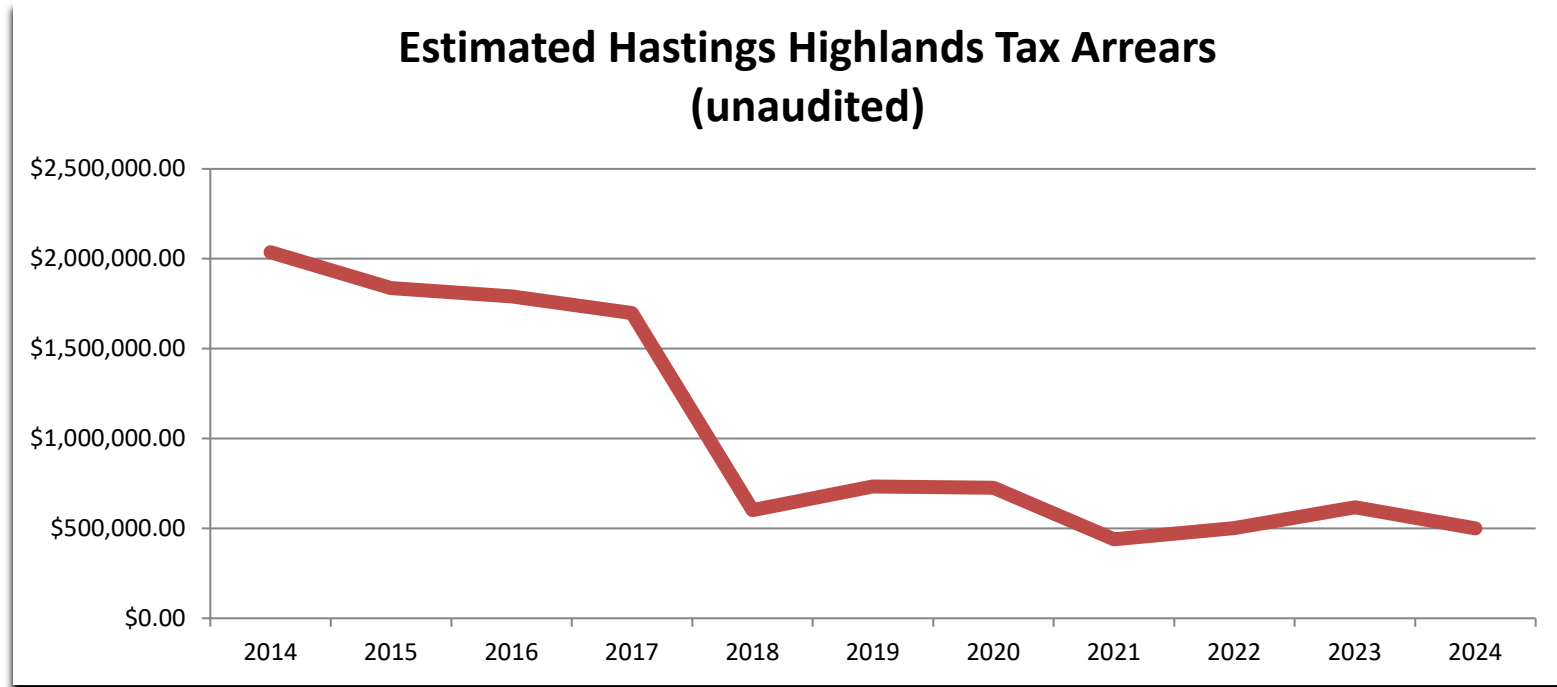
As at December 31, 2023

	As at December 31, 2023		
	Amount	Penalty/Interest	Total
Current Year			
Last Year	417,200.57	32,553.59	449,754.16
Previous Year	85,006.78	26,424.76	111,431.54
Prior Years	14,256.69	4,214.37	18,471.06
<b>Total</b>	<u>20,509.00</u>	<u>17,222.94</u>	<u>37,731.94</u>
	536,973.04	80,415.66	617,388.70

### COMPARING LIKE HISTORICAL PERIODS

	As at Sept 30, 2024			As at Sept 30, 2023			Variance
	Amount	Penalty/Interest	Total	Amount	Penalty/Interest	Total	
Current Year	-71,110.13	31,429.08	-39,681.05	-9,189.86	27,145.23	17,955.37	-57,636.42
Last Year	175,118.63	19,785.00	194,903.63	157,248.47	34,705.94	191,954.41	2,949.22
Previous Year	18,790.65	5,452.06	24,242.71	19,788.38	5,302.71	25,091.09	-848.38
Prior Years	12,124.83	8,580.89	20,705.72	30,177.58	21,738.73	51,916.31	-31,210.59
<b>Total</b>	<u>134,923.98</u>	<u>65,247.03</u>	<u>200,171.01</u>	<u>198,024.57</u>	<u>88,892.61</u>	<u>286,917.18</u>	<u>-86,746.17</u>





**NOTE:** The Municipality's present tax arrears would be considered "low risk" by the Ministry of Municipal Affairs and Housing as the total receivable amount is less than 10% of the total taxes levied annually.