



Hastings Highlands

Beautiful By Nature

QUARTERLY REPORT

FOR THE PERIOD January 1st to March 31, 2024

REGULAR MEETING OF COUNCIL – PLANNING

May 29, 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	% BUDGET	2024 BUDGET	BUDGET	% BUDGET
				ACTUAL	SPENT		REMAINING IN	REMAINING
							(\$) DOLLARS	
REVENUES								
Municipal Taxation	-3,011.00	-2,228,084.00		-2,231,095.00	25.03%	-8,912,334.00	-6,681,239.00	74.97%
Municipal Payment In Lieu	0.00	-15,000.00		-15,000.00	33.33%	-45,000.00	-30,000.00	66.67%
Federal & Provincial Grants	-453,761.00	0.00		-453,761.00	24.90%	-1,822,267.00	-1,368,506.00	75.10%
Fees & Service Charges	-187,567.00	0.00		-187,567.00	23.19%	-809,000.00	-621,433.00	76.81%
Other Revenue	-194,327.00	0.00		-194,327.00	30.45%	-638,175.00	-443,848.00	69.55%
Reserve Transfers	0.00	-109,541.00		-109,541.00	25.00%	-438,164.00	-328,623.00	75.00%
TOTAL REVENUES	-838,666.00	-2,352,625.00		-3,191,291.00	25.20%	-12,664,940.00	-9,473,649.00	74.80%
EXPENSES								
General Government Services (Council & Admin)	377,876.00	9,375.00		387,251.00	26.43%	1,465,280.00	-1,078,029.00	73.57%
Protection Services	308,622.00	107,301.00		415,923.00	17.26%	2,409,201.00	-1,993,278.00	82.74%
Transportation Services	871,669.00	184,500.00		1,056,169.00	21.56%	4,898,664.00	-3,842,495.00	78.44%
Environmental Services	195,069.00	61,686.00		256,755.00	20.92%	1,227,165.00	-970,410.00	79.08%
Recreation & Cultural Services	107,273.00	77,125.00		184,398.00	25.61%	720,067.00	-535,669.00	74.39%
Planning & Development Services	60,124.00	0.00		60,124.00	21.26%	282,795.00	-222,671.00	78.74%
Principal Debt Payments	66,838.00	0.00		66,838.00	34.57%	193,318.00	-126,480.00	65.43%
Reserve Transfers	0.00	367,112.00		367,112.00	25.00%	1,468,450.00	-1,101,338.00	75.00%
TOTAL EXPENSES	1,987,471.00	807,099.00		2,794,570.00	22.07%	12,664,940.00	-9,870,370.00	77.93%

HIGHLIGHTS: CAPITAL BUDGET

MUNICIPALITY OF HASTINGS HIGHLANDS CAPITAL BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(-)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET	% BUDGET
								REMAINING IN (\$) DOLLARS	REMAINING
REVENUES									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	0.00		0.00		0.00	0.00%	-306,608.41	306,608.41	100.00%
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		-559,904.00		-559,904.00	14.09%	-3,972,500.00	3,412,596.00	85.91%
Gas Tax Transfer	0.00		0.00		0.00	0.00%	-418,391.59	418,391.59	100.00%
TOTAL REVENUES	<u>0.00</u>		<u>-559,904.00</u>		<u>-559,904.00</u>	10.69%	<u>-5,237,500.00</u>	<u>4,677,596.00</u>	89.31%
EXPENSES									
Roads	0.00		0.00		0.00	0.00%	1,800,000.00	-1,800,000.00	100.00%
Bridges	515,795.00		0.00		515,795.00	0.00%	1,600,000.00	-1,084,205.00	
Buildings	0.00		0.00		0.00	0.00%	218,000.00	-218,000.00	100.00%
Waste Sites	0.00		0.00		0.00	0.00%	0.00	0.00	
Vehicles/Equipment	40,704.00		0.00		40,704.00	2.59%	1,574,500.00	-1,533,796.00	97.41%
Information Technology Replacement	3,405.00		0.00		3,405.00	13.62%	25,000.00	-21,595.00	86.38%
Recreation	0.00		0.00		0.00	0.00%	20,000.00	-20,000.00	100.00%
TOTAL EXPENSES	<u>559,904.00</u>		<u>0.00</u>		<u>559,904.00</u>	10.69%	<u>5,237,500.00</u>	<u>-4,677,596.00</u>	89.31%

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
REVENUES									
Municipal Taxation	0.00		0.00		0.00	0.00%	-11,500.00	11,500.00	100.00%
TOTAL REVENUES	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	0.00%	<u>-11,500.00</u>	<u>11,500.00</u>	100.00%
EXPENSES									
Cemetery Property Maintenance	0.00		0.00		0.00	0.00%	11,500.00	-11,500.00	100.00%
TOTAL EXPENSES	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	0.00%	<u>11,500.00</u>	<u>-11,500.00</u>	100.00%

HIGHLIGHTS: LIBRARY BUDGET

MUNICIPALITY OF HASTINGS HIGHLANDS LIBRARY BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+) ACCRUAL	(-)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET	% BUDGET REMAINING
							REMAINING IN (\$) DOLLARS	
REVENUES								
Federal Grants	0.00			0.00	0.00%	0.00	0.00	
Provincial Grants	0.00	-4,320.00		-4,320.00	23.00%	-18,780.00	14,460.00	77.00%
Municipality Contribution	0.00	-51,250.00		-51,250.00	25.00%	-205,000.00	153,750.00	75.00%
Fees & Service Charges	-2,095.00	0.00		-2,095.00	17.17%	-12,205.00	10,110.00	82.83%
Reserve Transfers	0.00	-900.00		-900.00	100.00%	-900.00	0.00	0.00%
TOTAL REVENUES	<u>-2,095.00</u>	<u>-56,470.00</u>		<u>-58,565.00</u>	24.72%	<u>-236,885.00</u>	<u>178,320.00</u>	75.28%
EXPENSES								
Library	61,563.00	1,600.00		63,163.00	26.66%	236,885.00	-173,722.00	73.34%
TOTAL EXPENSES	<u>61,563.00</u>	<u>1,600.00</u>		<u>63,163.00</u>	26.66%	<u>236,885.00</u>	<u>-173,722.00</u>	73.34%

MILEAGE & PROFESSIONAL DEVELOPMENT EXPENSE REPORTS



Hastings Highlands

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MILEAGE EXPENSE REPORT

Period: March 31, 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	98.35	-	-	-	98.35	2.81%	3,500.00	-3,401.65	97.19%
Fire Services	-	-	-	-	-	0.00%	8,270.00	-8,270.00	100.00%
<i>Fire Equipment</i>									
#101 Response SUV - Fire Chief	840.21	-	-	-	840.21	15.56%	5,400.00	-4,559.79	84.44%
#151 Brush Truck	49.53	-	-	-	49.53	14.15%	350.00	-300.47	85.85%
#161 ATV	-	-	-	-	-	0.00%	120.00	-120.00	100.00%
#171 Equipment Van	106.31	-	-	-	106.31	12.51%	850.00	-743.69	87.49%
#181 Tanker	-	-	-	-	-	0.00%	600.00	-600.00	100.00%
#182 Tanker	71.86	-	-	-	71.86	3.59%	2,000.00	-1,928.14	96.41%
#191 Engine	75.64	-	-	-	75.64	5.04%	1,500.00	-1,424.36	94.96%
#371 Equipment Van	172.00	-	-	-	172.00	20.24%	850.00	-678.00	79.76%
#381 Tanker	27.01	-	-	-	27.01	3.18%	850.00	-822.99	96.82%
#382 Tanker	-	-	-	-	-	0.00%	850.00	-850.00	100.00%
#391 Engine	180.11	-	-	-	180.11	15.01%	1,200.00	-1,019.89	84.99%
#461 ATV	-	-	-	-	-	0.00%	120.00	-120.00	100.00%
#471 Equipment Van	65.74	-	-	-	65.74	7.73%	850.00	-784.26	92.27%
#481 Tanker	79.25	-	-	-	79.25	9.32%	850.00	-770.75	90.68%
#491 Engine	106.26	-	-	-	106.26	7.08%	1,500.00	-1,393.74	92.92%
#571 Equipment Van	93.66	-	-	-	93.66	10.89%	860.00	-766.34	89.11%
#671 Equipment Van	-	-	-	-	-	0.00%	680.00	-680.00	100.00%
#691 Equipment Van	-	-	-	-	-	0.00%	400.00	-400.00	100.00%
Fire Services & Equipment Subtotal	<u>1,867.58</u>	-	-	-	<u>1,867.58</u>	<u>6.65%</u>	<u>28,100.00</u>	<u>-26,232.42</u>	<u>93.35%</u>

MILEAGE EXPENSE REPORT

Period: March 31, 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	662.52		-		662.52	4.09%	16,200.00	-15,537.48	95.91%
Bylaw Services	438.24		-		438.24	10.96%	4,000.00	-3,561.76	89.04%
Roads	108.31		-		108.31	10.83%	1,000.00	-891.69	89.17%
Roads Bulk Fuel & Oil (dyed)	89,661.54		-		89,661.54	23.60%	380,000.00	-290,338.46	76.40%
<i>Roads Equipment</i>									
#102 Works Truck - Mechanic	215.23		-		215.23	4.78%	4,500.00	-4,284.77	95.22%
#105 Works Truck - Operations Manager	901.56		-		901.56	12.88%	7,000.00	-6,098.44	87.12%
#106 Works Truck - Operations Staff	2,871.10		-		2,871.10	28.71%	10,000.00	-7,128.90	71.29%
#107 Works Truck - Operations Staff	1,377.30		-		1,377.30	15.30%	9,000.00	-7,622.70	84.70%
#108 Works Truck - Operations Staff	331.38		-		331.38	6.03%	5,500.00	-5,168.62	93.97%
#109 Works Truck - Operations Supervisor	1,235.84		-		1,235.84	20.60%	6,000.00	-4,764.16	79.40%
#110 Works Truck - Operations Supervisor	1,301.42		-		1,301.42	21.69%	6,000.00	-4,698.58	78.31%
#410 Bangor Steamer	-		-		-	0.00%	500.00	-500.00	100.00%
Roads & Roads Equipment Subtotal	98,003.68		-		98,003.68	22.82%	429,500.00	-331,496.32	77.18%
Waste Disposal	-		-		-	0.00%	4,000.00	-4,000.00	100.00%
Planning	-		-		-	0.00%	3,000.00	-3,000.00	100.00%
Total	<u>101,070.37</u>		<u>0.00</u>		<u>101,070.37</u>	<u>20.70%</u>	<u>488,300.00</u>	<u>-387,229.63</u>	<u>79.30%</u>

PROFESSIONAL DEVELOPMENT EXPENSE REPORT

Professional Development Expense Report

Period: March 31, 2024

Department: PROFESSIONAL DEVELOPMENT	ACTUAL	(+) ACCRUAL (=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
Corporate Management/Administration	9,459.30	0.00	9,459.30	49.79%	19,000.00	-9,540.70	50.21%
Fire Services	3,021.44	0.00	3,021.44	3.19%	94,580.00	-91,558.56	96.81%
Building Services	1,872.77	0.00	1,872.77	28.81%	6,500.00	-4,627.23	71.19%
Bylaw Services	737.76	0.00	737.76	36.89%	2,000.00	-1,262.24	63.11%
Roads	5,171.73	0.00	5,171.73	19.15%	27,000.00	-21,828.27	80.85%
Waste Disposal	-	0.00	-	0.00%	5,000.00	-5,000.00	100.00%
Planning	462.64	0.00	462.64	10.28%	4,500.00	-4,037.36	89.72%
TOTAL	<u>20,725.64</u>	<u>0.00</u>	<u>20,725.64</u>	13.07%	<u>158,580.00</u>	<u>-137,854.36</u>	<u>86.93%</u>

CORPORATE RESERVES

REPORT



Hastings Highlands

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CORPORATE RESERVES REPORT

YEAR: 2024 (DRAFT)

2023 Year End Surplus Not Yet Transferred

Description of Discretionary Reserve	Account #	2023 (unaudited)	2024	2024	2024
		Balance Dec 31	Budget From	Budget to	Balance Dec 31
Reserve for Working Capital	01-3100-0100	1,316,605.92	-867,000.00		449,605.92
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	-785,000.00	425,000.00	102,869.73
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
TOTAL		6,073,256.47	-4,475,664.00	1,468,450.00	3,066,042.47

YEAR: 2024 estimated

Description of Obligatory Reserve	Account #	2023 (unaudited)	2024	2024	2024
		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
TOTAL		294,931.99	-750,466.94	496,402.16	40,867.21

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

OUTSTANDING TAX ARREARS REPORT



Hastings Highlands

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OUTSTANDING TAX ARREARS REPORT

2024 Quarterly Outstanding Tax Arrears Report

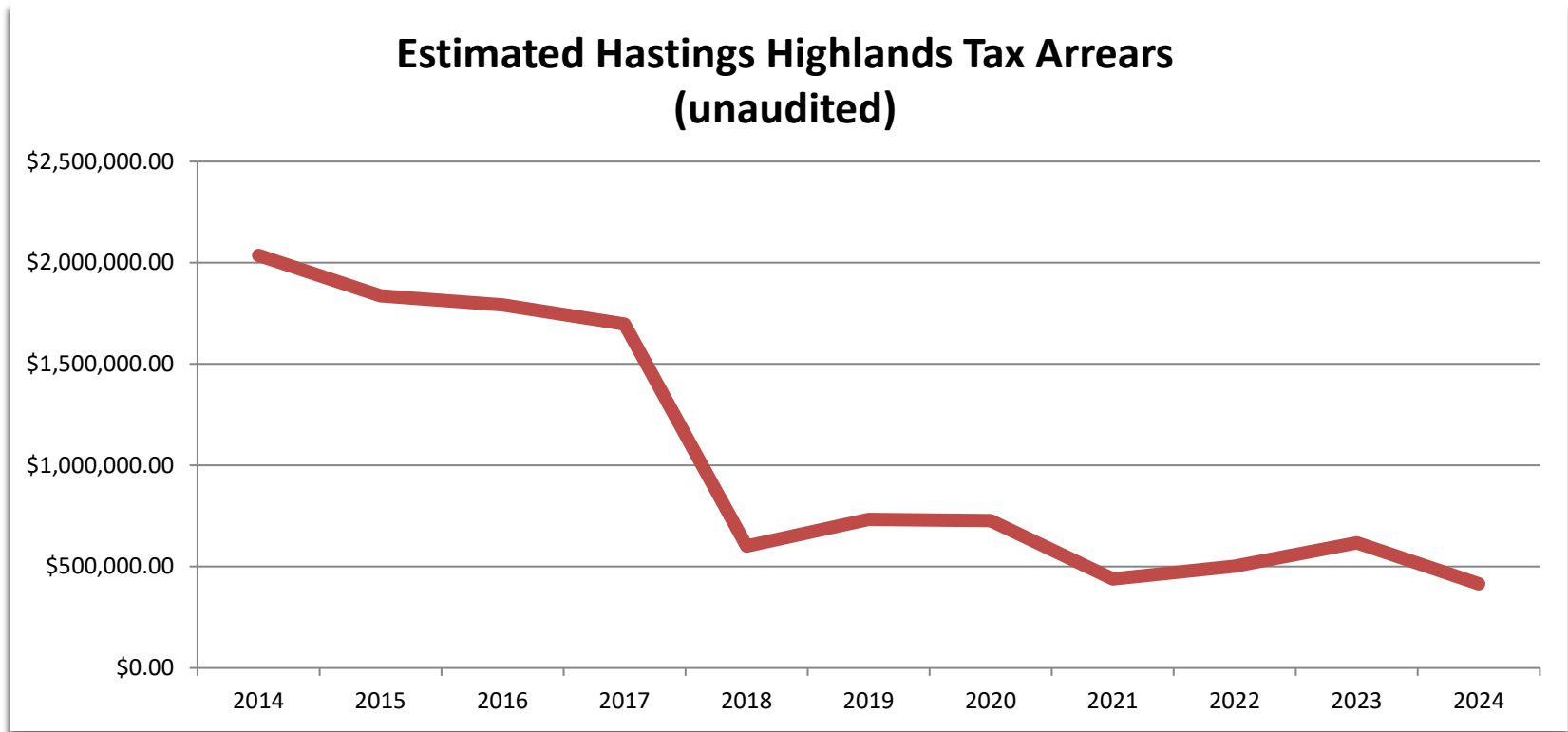
YEAR END 2023

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
Total	<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 March 31, 2024			As at March 2023			Variance
	Amount	Penalty/Interest	Total	Amount	Penalty/Interest	Total	
Current Year	-159,378.94	12,132.25	-147,246.69	-142,978.07	7.38	-142,970.69	-4,276.00
Last Year	377,845.81	31,775.96	409,621.77	346,810.41	35,906.32	382,716.73	26,905.04
Previous Year	38,979.73	16,834.91	55,814.64	23,140.91	4,293.88	27,434.79	28,379.85
Prior Years	20,889.62	15,091.94	35,981.56	30,177.58	19,475.47	49,653.05	-13,671.49
Total	<u>278,336.22</u>	<u>75,835.06</u>	<u>354,171.28</u>	<u>257,150.83</u>	<u>59,683.05</u>	<u>316,833.88</u>	<u>37,337.40</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.