



Hastings Highlands

Beautiful By Nature

QUARTERLY REPORT

FOR THE PERIOD January 1st to June 30, 2024

REGULAR MEETING OF COUNCIL – OPERATIONS & PLANNING

July 17, 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	-8,747.22		-4,456,167.00		-4,464,914.22	50.10%	-8,912,334.00	-4,447,419.78	49.90%
Municipal Payment In Lieu	0.00		-22,500.00		-22,500.00	50.00%	-45,000.00	-22,500.00	50.00%
Federal & Provincial Grants	-916,607.31		0.00		-916,607.31	50.30%	-1,822,267.00	-905,659.69	49.70%
Fees & Service Charges	-363,657.41		0.00		-363,657.41	44.95%	-809,000.00	-445,342.59	55.05%
Other Revenue	-367,137.95		0.00		-367,137.95	57.53%	-638,175.00	-271,037.05	42.47%
Reserve Transfers	0.00		-219,082.00		-219,082.00	50.00%	-438,164.00	-219,082.00	50.00%
TOTAL REVENUES	-1,656,149.89		-4,697,749.00		-6,353,898.89	50.17%	-12,664,940.00	-6,311,041.11	49.83%
EXPENSES									
General Government Services (Council & Admin)	696,730.00		18,750.00		715,480.00	48.83%	1,465,280.00	-749,800.00	51.17%
Protection Services	832,646.00		253,352.00		1,085,998.00	45.08%	2,409,201.00	-1,323,203.00	54.92%
Transportation Services	1,708,138.00		300,000.00		2,008,138.00	40.99%	4,898,664.00	-2,890,526.00	59.01%
Environmental Services	432,458.00		86,686.00		519,144.00	42.30%	1,227,165.00	-708,021.00	57.70%
Recreation & Cultural Services	237,439.00		108,250.00		345,689.00	48.01%	720,067.00	-374,378.00	51.99%
Planning & Development Services	110,141.00		17,000.00		127,141.00	44.96%	282,795.00	-155,654.00	55.04%
Principal Debt Payments	66,838.00		29,821.00		96,659.00	50.00%	193,318.00	-96,659.00	50.00%
Reserve Transfers	0.00		734,225.00		734,225.00	50.00%	1,468,450.00	-734,225.00	50.00%
TOTAL EXPENSES	4,084,390.00		1,548,084.00		5,632,474.00	44.47%	12,664,940.00	-7,032,466.00	55.53%

HIGHLIGHTS: CAPITAL BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET 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		-1,417,345.00		-1,417,345.00	35.68%	-3,972,500.00	2,555,155.00	64.32%
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>-1,417,345.00</u>		<u>-1,417,345.00</u>	27.06%	<u>-5,237,500.00</u>	<u>3,820,155.00</u>	72.94%
EXPENSES									
Roads	86,058.00		0.00		86,058.00	4.78%	1,800,000.00	-1,713,942.00	95.22%
Bridges	1,173,658.00		0.00		1,173,658.00	0.00%	1,600,000.00	-426,342.00	
Buildings	3,765.00		0.00		3,765.00	0.00%	218,000.00	-214,235.00	100.00%
Waste Sites	0.00		0.00		0.00	0.00%	0.00	0.00	
Vehicles/Equipment	148,263.00		0.00		148,263.00	9.42%	1,574,500.00	-1,426,237.00	90.58%
Information Technology Replacement	4,176.00		0.00		4,176.00	16.70%	25,000.00	-20,824.00	83.30%
Recreation	1,425.00		0.00		1,425.00	7.13%	20,000.00	-18,575.00	92.88%
TOTAL EXPENSES	<u>1,417,345.00</u>		<u>0.00</u>		<u>1,417,345.00</u>	27.06%	<u>5,237,500.00</u>	<u>-3,820,155.00</u>	72.94%

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		-1,144.00		-1,144.00	9.95%	-11,500.00	10,356.00	90.05%
TOTAL REVENUES	<u>0.00</u>		<u>-1,144.00</u>		<u>-1,144.00</u>	9.95%	<u>-11,500.00</u>	<u>10,356.00</u>	90.05%
EXPENSES									
Cemetery Property Maintenance	1,144.00		0.00		1,144.00	9.95%	11,500.00	-10,356.00	90.05%
TOTAL EXPENSES	<u>1,144.00</u>		<u>0.00</u>		<u>1,144.00</u>	9.95%	<u>11,500.00</u>	<u>-10,356.00</u>	90.05%

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
REVENUES									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	-899.00		-8,640.00		-9,539.00	50.79%	-18,780.00	9,241.00	49.21%
Municipality Contribution	0.00		-102,500.00		-102,500.00	50.00%	-205,000.00	102,500.00	50.00%
Fees & Service Charges	-3,237.00		0.00		-3,237.00	26.52%	-12,205.00	8,968.00	73.48%
Reserve Transfers	0.00		-900.00		-900.00	100.00%	-900.00	0.00	0.00%
TOTAL REVENUES	<u><u>-4,136.00</u></u>		<u><u>-112,040.00</u></u>		<u><u>-116,176.00</u></u>	49.04%	<u><u>-236,885.00</u></u>	<u><u>120,709.00</u></u>	50.96%
EXPENSES									
Library	114,790.00		1,150.00		115,940.00	48.94%	236,885.00	-120,945.00	51.06%
TOTAL EXPENSES	<u><u>114,790.00</u></u>		<u><u>1,150.00</u></u>		<u><u>115,940.00</u></u>	48.94%	<u><u>236,885.00</u></u>	<u><u>-120,945.00</u></u>	51.06%

MILEAGE & PROFESSIONAL DEVELOPMENT EXPENSE REPORTS



Hastings Highlands

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MILEAGE EXPENSE REPORT

Period: June 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	407.35	-	-	-	407.35	11.64%	3,500.00	-3,092.65	88.36%
Fire Services	-	-	-	-	-	0.00%	8,270.00	-8,270.00	100.00%
<i>Fire Equipment</i>									
#101 Response SUV - Fire Chief	2,009.93	-	-	-	2,009.93	37.22%	5,400.00	-3,390.07	62.78%
#151 Brush Truck	288.82	-	-	-	288.82	82.52%	350.00	-61.18	17.48%
#161 ATV	12.48	-	-	-	12.48	10.40%	120.00	-107.52	89.60%
#171 Equipment Van	437.27	-	-	-	437.27	51.44%	850.00	-412.73	48.56%
#181 Tanker	366.97	-	-	-	366.97	61.16%	600.00	-233.03	38.84%
#182 Tanker	399.37	-	-	-	399.37	19.97%	2,000.00	-1,600.63	80.03%
#191 Engine	668.25	-	-	-	668.25	44.55%	1,500.00	-831.75	55.45%
#371 Equipment Van	328.17	-	-	-	328.17	38.61%	850.00	-521.83	61.39%
#381 Tanker	251.69	-	-	-	251.69	29.61%	850.00	-598.31	70.39%
#382 Tanker	206.80	-	-	-	206.80	24.33%	850.00	-643.20	75.67%
#391 Engine	622.28	-	-	-	622.28	51.86%	1,200.00	-577.72	48.14%
#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	530.39	-	-	-	530.39	35.36%	1,500.00	-969.61	64.64%
#571 Equipment Van	285.09	-	-	-	285.09	33.15%	860.00	-574.91	66.85%
#671 Equipment Van	174.69	-	-	-	174.69	25.69%	680.00	-505.31	74.31%
#691 Equipment Van	-	-	-	-	-	0.00%	400.00	-400.00	100.00%
Fire Services & Equipment Subtotal	<u>6,844.26</u>	-	-	-	<u>6,844.26</u>	<u>24.36%</u>	<u>28,100.00</u>	<u>-21,255.74</u>	<u>75.64%</u>

MILEAGE EXPENSE REPORT

Period: June 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	3,737.15		-		3,737.15	23.07%	16,200.00	-12,462.85	76.93%
Bylaw Services	736.34		-		736.34	18.41%	4,000.00	-3,263.66	81.59%
Roads	193.98		-		193.98	19.40%	1,000.00	-806.02	80.60%
Roads Bulk Fuel & Oil (dyed)	145,667.20		-		145,667.20	38.33%	380,000.00	-234,332.80	61.67%
<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	1,929.86		-		1,929.86	27.57%	7,000.00	-5,070.14	72.43%
#106 Works Truck - Operations Staff	6,523.52		-		6,523.52	65.24%	10,000.00	-3,476.48	34.76%
#107 Works Truck - Operations Staff	3,188.75		-		3,188.75	35.43%	9,000.00	-5,811.25	64.57%
#108 Works Truck - Operations Staff	1,098.85		-		1,098.85	19.98%	5,500.00	-4,401.15	80.02%
#109 Works Truck - Operations Supervisor	3,572.45		-		3,572.45	59.54%	6,000.00	-2,427.55	40.46%
#110 Works Truck - Operations Supervisor	2,864.97		-		2,864.97	47.75%	6,000.00	-3,135.03	52.25%
#410 Bangor Steamer	-		-		-	0.00%	500.00	-500.00	100.00%
Roads & Roads Equipment Subtotal	165,254.81		-		165,254.81	38.48%	429,500.00	-264,245.19	61.52%
Waste Disposal	1,627.62		-		1,627.62	40.69%	4,000.00	-2,372.38	59.31%
Planning	-		-		-	0.00%	3,000.00	-3,000.00	100.00%
Total	<u>178,607.53</u>		<u>0.00</u>		<u>178,607.53</u>	<u>36.58%</u>	<u>488,300.00</u>	<u>-309,692.47</u>	<u>63.42%</u>

PROFESSIONAL DEVELOPMENT EXPENSE REPORT

Professional Development Expense Report

Period: June 30, 2024

Department: PROFESSIONAL DEVELOPMENT	ACTUAL	(+) ACCRUAL (=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
Corporate Management/Administration	9,616.65	0.00	9,616.65	50.61%	19,000.00	-9,383.35	49.39%
Fire Services	3,546.88	0.00	3,546.88	3.75%	94,580.00	-91,033.12	96.25%
Building Services	2,324.80	0.00	2,324.80	35.77%	6,500.00	-4,175.20	64.23%
Bylaw Services	737.76	0.00	737.76	36.89%	2,000.00	-1,262.24	63.11%
Roads	9,069.41	0.00	9,069.41	33.59%	27,000.00	-17,930.59	66.41%
Waste Disposal	2,792.52	0.00	2,792.52	55.85%	5,000.00	-2,207.48	44.15%
Planning	462.64	0.00	462.64	10.28%	4,500.00	-4,037.36	89.72%
TOTAL	<u>28,550.66</u>	<u>0.00</u>	<u>28,550.66</u>	18.00%	<u>158,580.00</u>	<u>-130,029.34</u>	<u>82.00%</u>

CORPORATE RESERVES

REPORT



Hastings Highlands

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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
TOTAL		6,073,256.47	-4,658,914.00	1,468,450.00	2,882,792.47

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
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

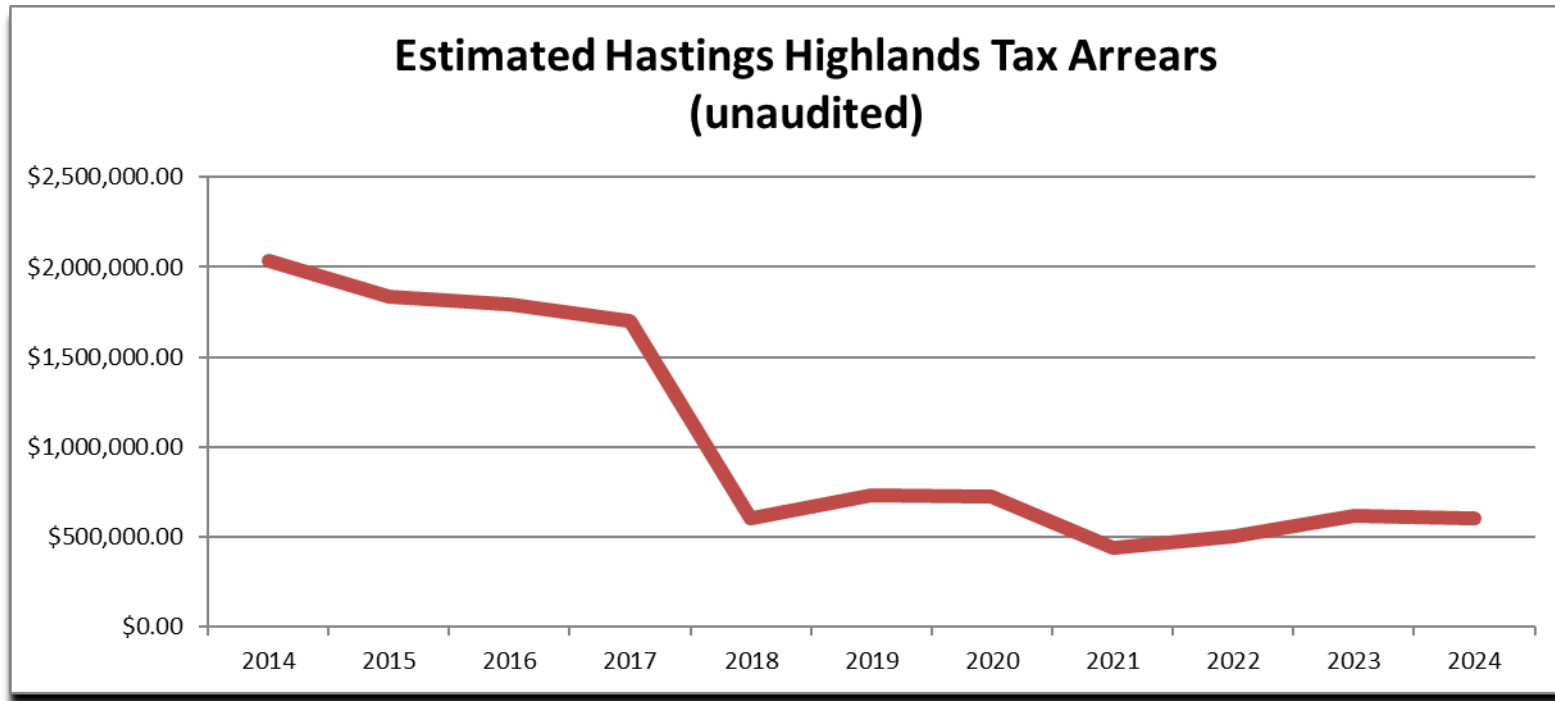
YEAR END 2023

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 June 30, 2024			As at June 2023			Variance
	Amount	Penalty/Interest	Total	Amount	Penalty/Interest	Total	
Current Year	346,245.27	14,735.78	360,981.05	363,570.31	17,278.09	380,848.40	-19,867.35
Last Year	247,678.79	22,643.54	270,322.33	220,124.98	35,398.48	255,523.46	14,798.87
Previous Year	27,320.60	9,648.30	36,968.90	21,737.33	5,032.73	26,770.06	10,198.84
Prior Years	13,592.99	9,860.54	23,453.53	30,177.58	20,607.10	50,784.68	-27,331.15
Total	<u>634,837.65</u>	<u>56,888.16</u>	<u>691,725.81</u>	<u>635,610.20</u>	<u>78,316.40</u>	<u>713,926.60</u>	<u>-22,200.79</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.