



Hastings Highlands

Beautiful By Nature

MUNICIPALITY OF HASTINGS HIGHLANDS

2025 DRAFT MUNICIPAL
OPERATING BUDGET PRESENTATION – FIRST READING

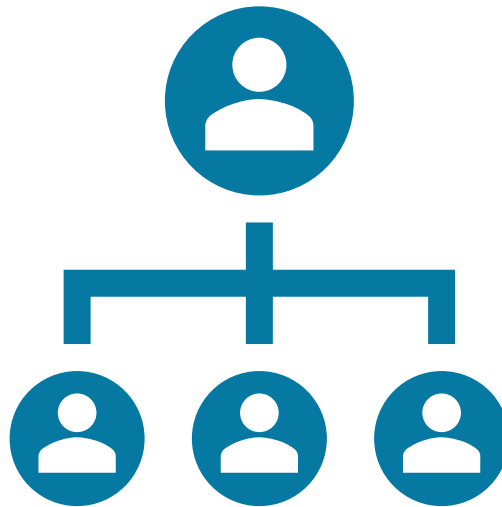
February 26, 2025 Special Meeting of Council

PRESENTATION GUIDE

1. Remarks from CAO
2. Budget Process
3. Reporting Format
4. Factors Affecting Budget
5. Draft Operating Budget
 - First Reading Proposal: 4.75% Municipal Tax Levy Increase**
(incl. positive growth factor)
6. Reserves Schedule
7. Debt Schedule
8. Finance Analytics

Departmental Comments: CAO

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



BUDGET PROCESS



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BUDGET PROCESS

**August to
December 2024**

Staff Level
Meetings & Input
Received

**October 2024 to
January 2025**

Department Head
Level Proposals

**December 11,
2024**

First special budget
meeting of Council
(Capital Budget)

February 26, 2025

Second special
budget meeting of
Council
(Operating Budget)

**March to April
2025**

2025 draft budget
for final Council
approval with
public engagement

PROPOSED OPERATING --- BUDGET

A 1% increase to taxation in 2025 represents \$90,080.

Background

On an annual basis, the Municipality prepares two (2) Budgets for Council to authorize expenditures for the year. The Municipal Budget overall is a plan to implement municipal goals and priorities and provides a method to monitor and control income and expenses throughout the year.

The Operating Budget includes amounts for activities related to day-to-day operations including programs and services such as road maintenance, policing, fire, building, planning and development services, administration, etc. The Capital Budget (approved in December 2024) includes amounts for the acquisition or maintenance of assets that provide or support services to residents over many years.

The Operating Budget also includes Transfer to Reserves, which refers to amounts that are dedicated each year as contributions to Reserves to help finance projects over a long-term period. Transfers to Reserves identified in the Budget for various areas of service are for both operating and capital projects.

Municipal expenditures are funded by revenue received from user fees, service charges, reserves, grants, financing and property taxation. As a lower tier municipality, we are responsible to collect taxes on behalf of the County of Hastings and the Province of Ontario. Budget information for later entities is not included in the Municipal Budget however, respective tax rates for both will be presented to Council at a later date for information purposes and the final tax rate bylaw.

Questions or comments relating to
the Budget Process?



REPORTING FORMAT



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REPORTING FORMAT

The 2025 proposed operating budget is being presented/reported in a format that maintains continuity with how Hastings Highlands reports its financial data to the Province of Ontario

NOTE: A separate handout is available that shows the detail subledger breakdown under each category

AREAS OF RESPONSIBILITIES

General Government Services

- Council/Governance & Administration (CAO, Legislative Services, Finance, Community Services)
- Tax Collectors for County of Hastings
- Tax Collectors for Province of Ontario Education System

Protection Services

- Fire Services including 3 fire stations & 20 fleet
- O.P.P. Police Services & Emergency Management Services
- Bylaw Enforcement Services
- Animal Control Services (shared service)
- Building Services

Transportation Services

- 4 Public Works Buildings
- 486 km of Roads, 24 Bridges/Structures, 54 Streetlights & over 50 fleet
- 7 Aggregate Resources – 2 licenced & 5 permitted

Environmental Services

- Waste Disposal & Recycling Management (6 waste disposal sites & 3 transfer stations)
- Grant funded lake health program

Recreation & Cultural Services

- Parks, Recreation Programs & Facilities
- 6 Community Buildings & 3 Outdoor Rinks
- Financial Support of Hastings Highlands Public Library Services and 5 Cemeteries

Planning & Development Services

- Planning, Zoning & Economic Development & Tourism Services

AREAS OF RESPONSIBILITIES



Council



Office of the CAO



Finance



Legislative
Services



Community
Services



Emergency
Management



Planning &
Zoning
Services



Fire



O.P.P Services



Building



Animal Control



Bylaw



Streetlights



Road
Maintenance



Bridge &
Culvert
Maintenance



Roads Yards
Maintenance



Fleet
Maintenance



Parks &
Recreation



Health



Economic
Development



Facilities



Library



Outdoor Rinks



Cemeteries



Waste
Disposal



Recycling
Services

First Reading Proposal: 4.75 % Municipal Levy Increase

SUMMARY	2024 Budget	2025 Budget	% CHANGE
Municipal Tax Levy	\$8,912,334.00	\$9,442,658.00	5.95%
Municipal Positive Growth Factored	\$86,668.00	\$107,177.09	1.20%
Municipal Tax Levy Increase (Incl. Positive Growth)	\$573,659.00	\$423,146.91	4.75%
Municipal Residential Tax Rate	0.00867457	0.00908153	4.69%

Municipal Levy Explained

The Municipal tax levy refers to the amount of money that a municipal government raises through property taxes to fund its operations and services.

The Municipality relies on various revenue sources such as grants, user fees, funding from other levels of government, etc. to cover the costs of providing services. Property taxes are a significant part of this revenue, and the municipal levy represents the total sum of money collected from property owners within the municipality.

The overall municipal levy doesn't directly mean your property tax bill will go up by the same percentage. The tax base includes all taxpayers—residential, commercial, and industrial. About 65% of property tax is retained by the Municipality, while the rest goes to Hastings County and local School Boards.

How much you pay depends on factors like your property's assessed value compared to others and how much our community grows with new builds in the area.

First Reading Proposal: 4.75%

DESCRIPTION	2024 BUDGET	%	2025 BUDGET	%	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
REVENUES						
Municipal Taxation	- 8,912,334.00	70.37%	- 9,442,658.00	69.65%	530,324.00	5.95%
Municipal Payment In Lieu	- 45,000.00	0.36%	- 50,000.00	0.37%	5,000.00	11.11%
Federal & Provincial Grants	- 1,822,267.00	14.39%	- 2,156,485.00	15.91%	334,218.00	18.34%
Fees & Service Charges	- 809,000.00	6.39%	- 781,000.00	5.76%	-28,000.00	-3.46%
Other Revenue	- 638,175.00	5.04%	- 726,250.00	5.36%	88,075.00	13.80%
Reserve Transfers	- 438,164.00	3.46%	- 400,232.00	2.95%	-37,932.00	-8.66%
TOTAL REVENUES	-12,664,940.00	100.00%	-13,556,625.00	100.00%	891,685.00	
EXPENSES						
General Government Services	1,465,280.00	11.57%	1,579,625.00	11.65%	114,345.00	7.80%
Protection Services	2,409,201.00	19.02%	2,467,530.00	18.20%	58,329.00	2.42%
Transportation Services	4,898,664.00	38.68%	5,468,755.00	40.34%	570,091.00	11.64%
Environmental Services	1,227,165.00	9.69%	1,215,470.00	8.97%	-11,695.00	-0.95%
Recreation & Cultural Services	720,067.00	5.69%	738,885.00	5.45%	18,818.00	2.61%
Planning & Development Services	282,795.00	2.23%	415,985.00	3.07%	133,190.00	47.10%
Principal Debt Payments	193,318.00	1.53%	200,375.00	1.48%	7,057.00	3.65%
Reserve Transfers	1,468,450.00	11.59%	1,470,000.00	10.84%	1,550.00	0.11%
TOTAL EXPENSES	12,664,940.00	100.00%	13,556,625.00	100.00%	891,685.00	
- SURPLUS/DEFICIT	0.00		0.00			

Questions or comments relating to
the Reporting Format?



Factors Affecting Budget:

There are a number of factors that can impact the operating budget expenses. The following table outlines the most common categories, however, is not considered an exhaustive list:

Category	Description	2025 Impact
Employee Compensation (wages & benefits)	Relates to existing staff complement and includes negotiated union contract adjustments, economic adjustments, job rate adjustments and benefit adjustments. 2025: Cost of living adjustment 3.5%; Canada Pension Plan (CPP)-additional maximum pensionable earnings (second higher ceiling).	Yes
Mandatory Legislation	Any new or changes in legislation that require a department to incur additional costs. 2025: Asset Management Plan, O. Reg 588/17 (due July 2025), OSIM Inspections O. Reg 104/97.	Yes
Provincial Impacts	OPP Billing has increased by over \$44,000 in 2025	Yes
Inflationary Impacts	Impact due to rate increases for items such as road maintenance (salt, fuel, calcium), fleet repairs, and service contracts. The 2025-26 corporate insurance renewal is estimated to increase by approximately 6-7%.	Yes
Capital Budget & Aging infrastructure	The 2025 Approved Capital Budget included a proposal to increase Operating Budget transfer by \$260,000 to fund 2025 capital projects with municipal taxation, as supported by the Municipality's Asset Management Plan.	Yes
Reserve Transfers	As Council continues to maintain a 'pay as you go' principle for capital projects, it's imperative to sufficiently fund reserve transfers for future needs. The total 2025 transfers to reserves are only currently indexed by \$1,550.	NIL

Factors Affecting Budget:

MPAC Assessment Information - Postponement:

This means that property taxes for the 2025 taxation year will continue to be based on the January 1, 2016 valuation date.

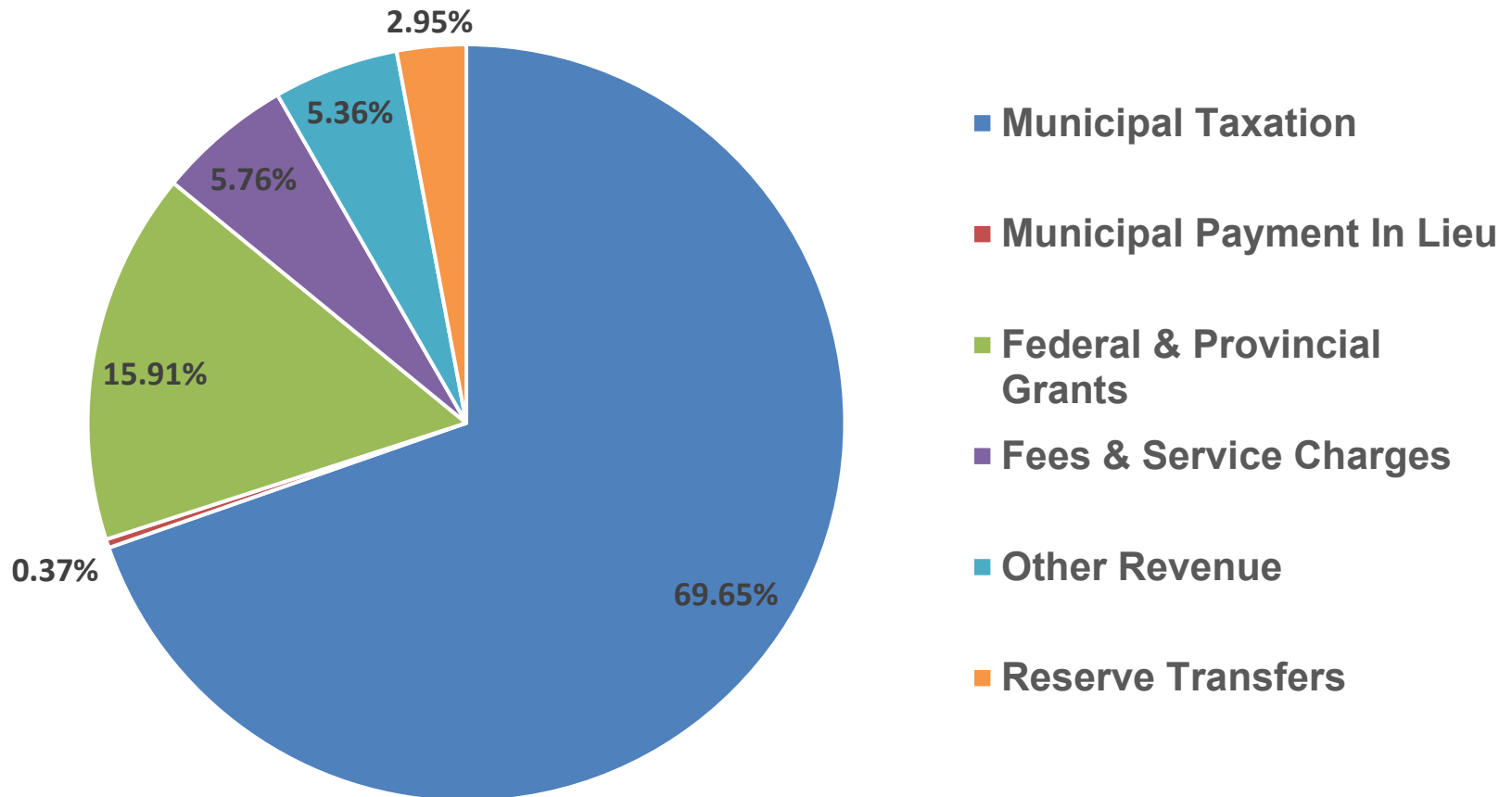
Property assessments for the 2025 tax year will remain the same as they were for the 2024, 2023, 2022 and 2021 tax years, unless there have been changes to the property.

In response to the COVID-19 pandemic, the Ontario government announced that the 2020 Assessment Update had been postponed. On August 16, 2023, the Ontario government filed a regulation to amend the *Assessment Act*, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. Property assessments for the 2025 property tax years will continue to be based on fully phased-in January 1, 2016 current values.

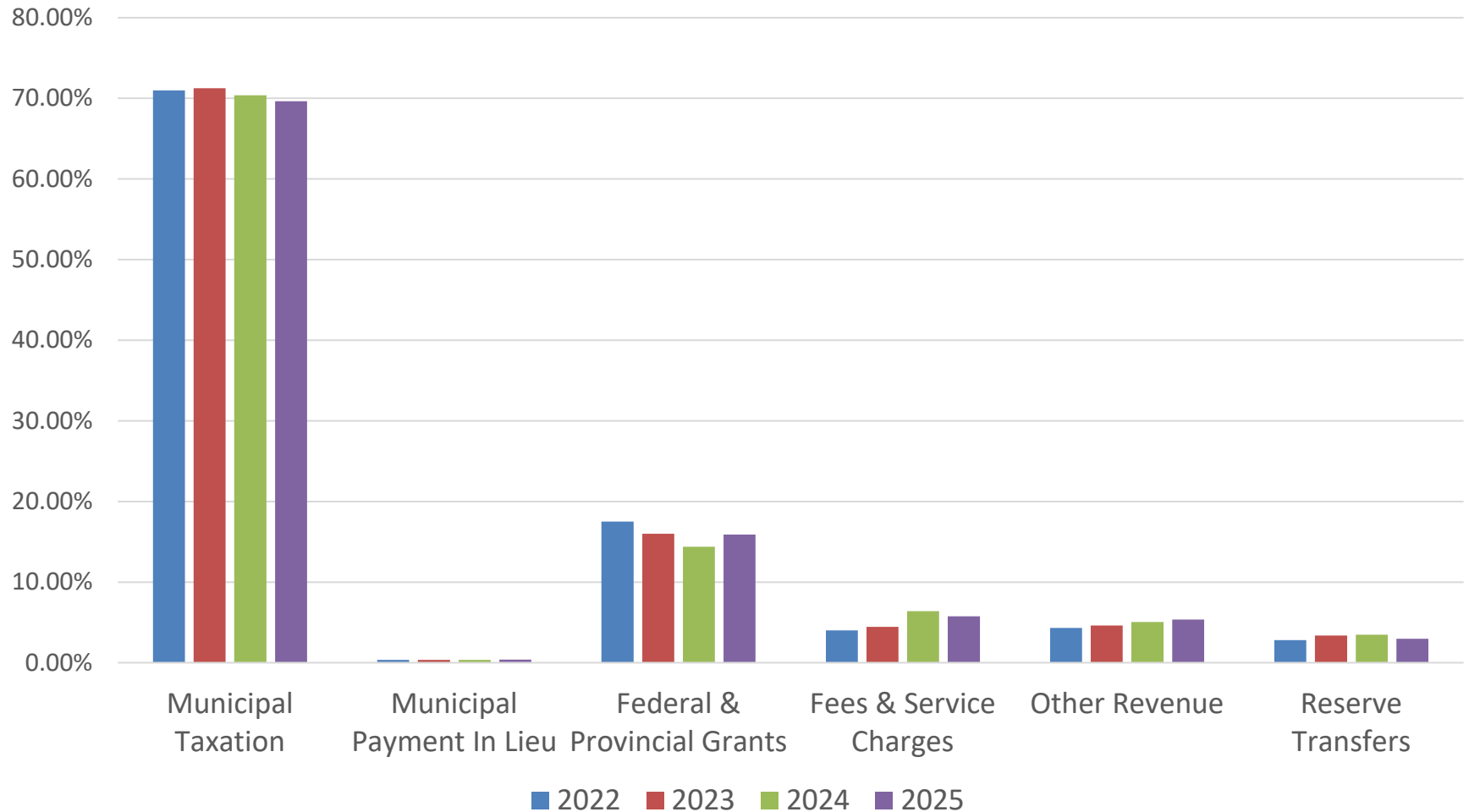
As a result, property assessments for the 2025 property tax year continue to be based on the fully phased-in January 1, 2016 current values. This means property assessments remain unaltered, unless there have been changes to the property (ie. building permit activity, change to classification and/or qualifications).

Source: <https://www.mpac.ca/en/UnderstandingYourAssessment/AssessmentCycle>.

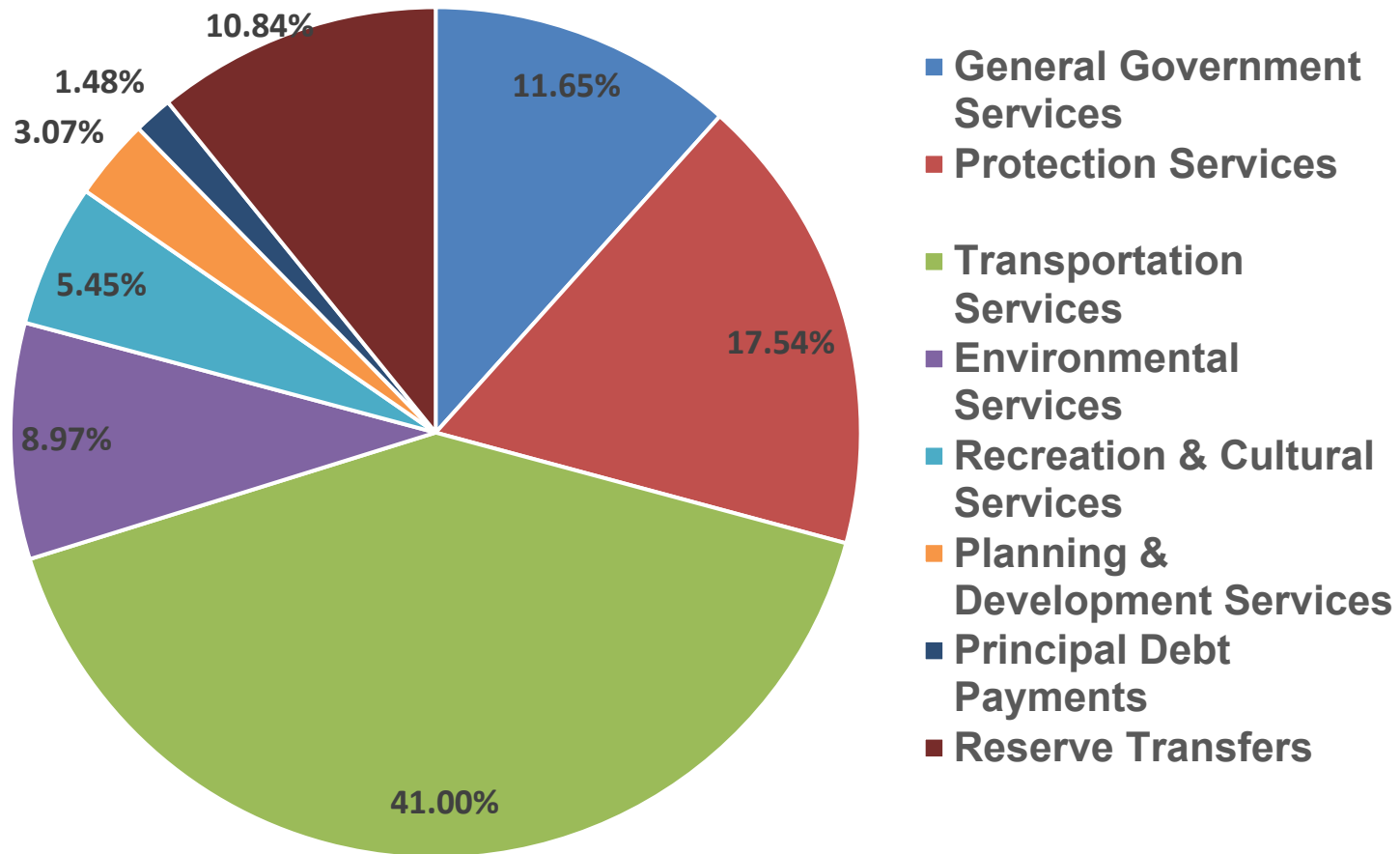
PROPOSED REVENUES, 2025



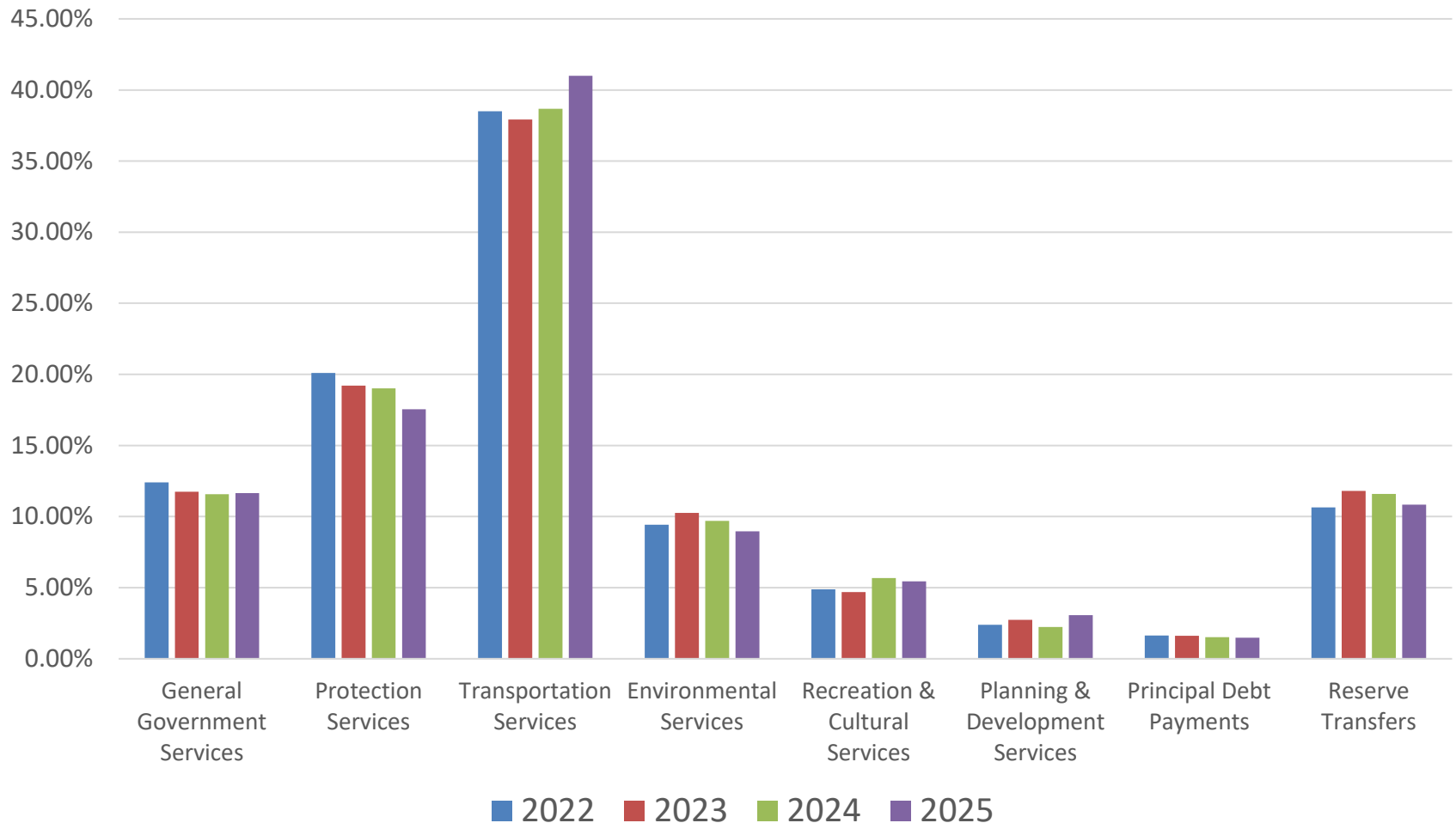
HISTORICAL REVENUES (2022-2025)



PROPOSED EXPENSES, 2025



HISTORICAL EXPENSES (2022-2025)



Questions or comments relating to Factors Affecting Budget?



REVENUE DETAILS



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REVENUE DETAILS

NOTE: the following slides will reconcile the Budget-to-Budget variances within the separate Operating Budget Summary handout for services with anything other than a net zero change

REVENUE DETAILS:

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
REVENUES						
01-4000- Municipal Taxation	-8,912,334.00	-9,008,003.71	-9,442,658.00	95,669.71	530,324.00	5.95%
01-4100- Municipal Payment In Lieu	-45,000.00	-49,369.24	-50,000.00	4,369.24	5,000.00	11.11%
01-4200- Federal Grants	0.00	-38,621.00	-36,380.00	38,621.00	36,380.00	-
01-4300- Provincial Grants	-1,822,267.00	-1,839,579.92	-2,120,105.00	17,312.92	297,838.00	16.34%
01-4600- Fees & Service Charges	-809,000.00	-888,756.45	-781,000.00	79,756.45	-28,000.00	-3.46%
01-4700- Other Revenue	-638,175.00	-788,589.11	-726,250.00	150,414.11	88,075.00	13.80%
01-4900- Reserve Transfers	-438,164.00	-512,635.12	-400,232.00	74,471.12	-37,932.00	-8.66%
TOTAL REVENUES	-12,664,940.00	-13,125,554.55	-13,556,625.00	460,614.55	891,685.00	



Municipal
Taxation



Payment
in lieu of
Taxes



Grant
Funding



Fees &
Service
Charges



Other
Revenue



Reserve
Transfers

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Municipal Taxation

Y:Y Change

Year	Expenditures
2025	9,442,658.00
2024	8,912,334.00
Increase/ Decrease	530,324.00
Summary of Changes:	
First Reading Proposal: Municipal Taxation Required to Balance 2025 Operating Budget	530,324.00
TOTAL:	530,324.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Municipal Payment in Lieu

Y:Y Change

Year	Expenditures
2025	50,000.00
2024	45,000.00
Increase/ Decrease	5,000.00
Summary of Changes: Municipal retained payment in lieu taxation increase due to increasing tax rates	5,000.00
TOTAL:	5,000.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Federal Grants

Y:Y Change

Year	Expenditures
2025	36,380.00
2024	-
Increase/ Decrease	36,380.00
Summary of Changes: Fed Dev Tourism Growth Grant - Event Coordinator	36,380.00
TOTAL:	36,380.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Provincial Grants

Y:Y Change

Year	Expenditures
2025	2,120,105.00
2024	1,822,267.00
Increase/Decrease	297,838.00
Summary of Changes:	
2024 Increase to Provincial OMPF Funding allocation	220,900.00
Fire PPE Grant	41,155.00
Environmental Lake Health Grant	46,250.00
Provincial Seniors Grant, complete 2024	- 10,467.00
TOTAL:	297,838.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Fees & Service Charges

	Year	Expenditures
	2025	781,000.00
Y:Y Change	2024	809,000.00
	Increase/ Decrease	- 28,000.00
	Summary of Changes:	
	Recycling revenue adjustment - 2024 additional revenue included in budget	- 68,000.00
	Tipping fees - align with prior year actuals	16,000.00
	Misc. adjustments to align with prior year actuals	24,000.00
	TOTAL:	- 28,000.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Other Revenue

Y:Y Change

Year	Expenditures
2025	726,250.00
2024	638,175.00
Increase/ Decrease	88,075.00
Summary of Changes:	
Investment Income	15,000.00
Building Permits	62,925.00
Misc. Adjustments to align with prior year actuals	10,150.00
TOTAL:	88,075.00

REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Reserve Transfers

	Year	Expenditures
	2025	400,232.00
Y:Y Change	2024	438,164.00
	Increase/Decrease	- 37,932.00
	Summary of 2025 Transfers:	
	Reserve for Working Capital: \$30,000 Asset Management Planning (Council Res 480-2023) final stages + \$200,000 CUPE phase in costs	230,000.00
	Reserve for Building Capital: \$25,000 fuel tank removal + \$80,000 boiler & heating system Hastings Highlands Centre	105,000.00
	Reserve for Econ. Development: \$50,000 for Fed Dev Tourism Growth grant cost share	50,000.00
	Reserve for Gym Equipment Expense: Emond Hall Storage & Equipment Replacement	5,232.00
	Reserve for Landfill Closure: Wolf Creek Landfill Closure - fencing after closure completed	10,000.00
	TOTAL:	400,232.00

REVENUES BY CATEGORY:

Reserve Transfers

There are five (5) reserve transfers from separate reserve funds offsetting various expenses within the first reading of Draft 2025 Operating Budget.

- 1) Reserve for Working Capital: \$30,000** budgeted for the final stages of the 2025 Asset Management Plan (PSD Proposal Accepted by Council via resolution 480-2023), **+\$200,000** budgeted to phase in CUPE ratified collective agreement costs, agreement runs from 2024-2028
TOTAL: \$230,000,
- 2) Reserve for Building Capital: \$25,000** budgeted for underground fuel tank removal at HH62 Yard (carry forward from 2024), **+\$80,000** budgeted for a boiler and heating system replacement in Hastings Highlands Centre (library)
TOTAL: \$105,000

REVENUES BY CATEGORY:

Reserve Transfers (continued)

3) Reserve for Economic Development: \$50,000 budgeted for a portion of the Municipality's expenses related to the Fed Dev Tourism Growth Program grant to fund the Event Coordinator position & related expenses

TOTAL: \$50,000

4) Reserve for Gym Equipment Expense: \$5,232 for updated storage options in Emond Hall and updated equipment for rental users (carry forward unspent balance from 2024)

TOTAL: \$5,232

5) Reserve for Landfill Closure Expense: \$10,000 relating to final expenses of the Wolf Creek Landfill Closure, perimeter is required as a final step for the closure

TOTAL: \$10,000

Questions or comments relating to Revenue Details?



EXPENSE DETAILS

*SEE SLIDE 11 FOR AREA OF RESPONSIBILITY
BREAKDOWN*



Hastings Highlands

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EXPENSE DETAILS

NOTE: the following slides will reconcile the Budget-to-Budget variances within the separate Operating Budget Summary handout for services with anything other than a net zero change

EXPENSE DETAILS:

General Government Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-5100- Council/Governance	332,855.00	305,456.27	354,290.00	-27,398.73	21,435.00	6.44%
01-5200- Corporate Management/ Administration	1,260,685.00	1,319,570.95	1,357,485.00	58,885.95	96,800.00	7.68%



Council



Office of the CAO



Finance



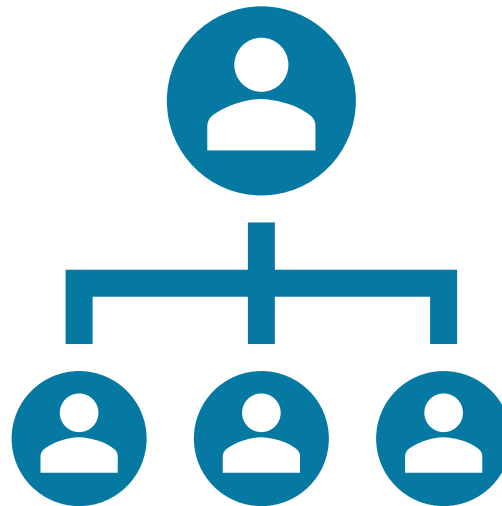
Legislative
Services



Community
Services

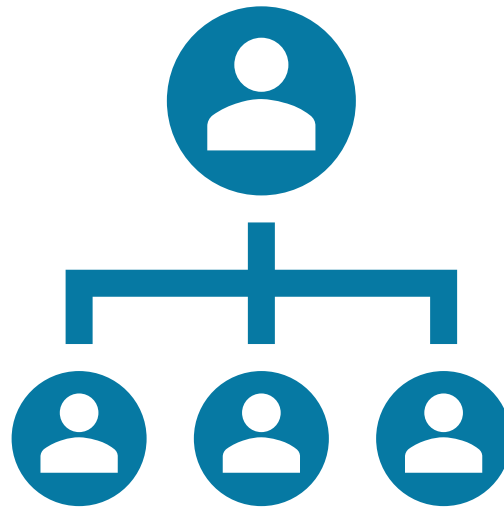
Departmental Comments: Clerk

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



Departmental Comments: Treasurer

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

General Government Services- Council

	Year	Expenditures
Y:Y Change	2025	354,290.00
	2024	332,855.00
	Increase/Decrease	21,435.00
Summary of Changes:		
	Wages & Benefits	14,935.00
	Legal/Integrity Commissioner	5,000.00
	Council Mileage	1,500.00
	TOTAL:	21,435.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | General Government Services- Corporate Management/Administration

	Year	Expenditures
Y:Y Change	2025	1,357,485.00
	2024	1,260,685.00
	Increase/ Decrease	96,800.00
Summary of Changes:		
	Wages & Benefits	82,100.00
	Banking Service Fees	3,200.00
	Postage Rate Increase	4,500.00
	Consultants	- 4,000.00
	Equipment Leases	- 4,000.00
	Software Licensing - all staff	15,000.00
	TOTAL:	96,800.00

NOTE: The budget also includes a \$15,000 Reserve Transfer to the Reserve for Admin Capital Expense and a \$15,000 Reserve Transfer to the Reserve for Election Expense (2024 transfers maintained)

Questions or comments relating to General Government Services Expenses?



EXPENSE DETAILS: Protection Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-5400- Fire Services	799,630.00	641,650.10	746,950.00	-157,979.90	-52,680.00	-6.59%
01-5405- Fire Services Equipment	60,105.00	47,597.46	55,275.00	-12,507.54	-4,830.00	-8.04%
01-5410- Station 1	14,060.00	16,613.79	14,555.00	2,553.79	495.00	3.52%
01-5420- Station 2	8,220.00	5,335.54	4,900.00	-2,884.46	-3,320.00	-40.39%
01-5430- Station 4	17,314.00	7,577.92	8,120.00	-9,736.08	-9,194.00	-53.10%
01-5440- Station 5	21,480.00	16,809.80	0.00	-4,670.20	-21,480.00	-100.00%
01-5450- Station 6	10,060.00	7,458.36	9,335.00	-2,601.64	-725.00	-7.21%
01-5460- Station 3	9,730.00	6,270.71	7,480.00	-3,459.29	-2,250.00	-23.12%
01-5470- Bunker Gear Maintenance	2,300.00	10.48	1,750.00	-2,289.52	-550.00	-23.91%
01-5480- Mutual Aid/Rescue Unit	10,765.00	7,303.83	10,530.00	-3,461.17	-235.00	-2.18%
01-5490- Joint Fire Services	0.00	0.00	0.00	0.00	0.00	-
01-5500- Police Services	1,055,112.00	1,056,094.32	1,104,190.00	982.32	49,078.00	4.65%
01-5600- Animal Control Services	11,500.00	11,018.23	13,000.00	-481.77	1,500.00	13.04%
01-5700- Building Services	370,765.00	329,166.65	348,980.00	-41,598.35	-21,785.00	-5.88%
01-5705- Building Services Equipment	0.00	0.00	15,000.00	0.00	15,000.00	-
01-5800- Emergency Management Services	29,000.00	157,758.01	36,000.00	128,758.01	7,000.00	24.14%
01-5900- Bylaw Services	89,160.00	102,121.13	101,465.00	12,961.13	12,305.00	13.80%



Fire



O.P.P Services



Building



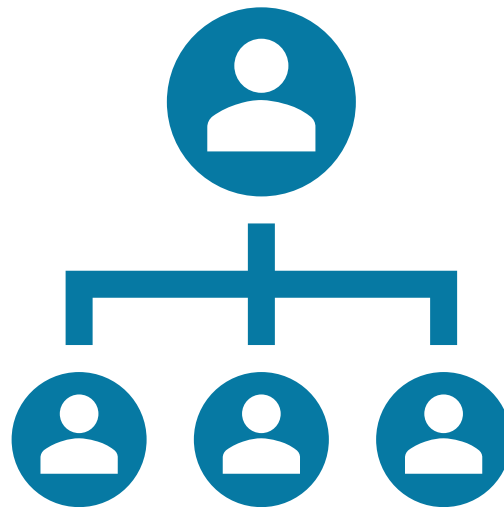
Animal Control

Emergency
Management

Bylaw

Departmental Comments: Fire Chief

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Services

Y:Y Change	Year	Expenditures
	2025	836,950.00
	2024	799,630.00
	Increase/Decrease	37,320.00
	Summary of Changes:	
	Wages & Benefits	- 39,655.00
	Transfer to Capital Fund (Capital Budget)	90,000.00
	Insurance	2,500.00
	Professional Development, Mileage & Memberships	- 54,650.00
	Supplies	- 7,300.00
	Telephone	- 840.00
	Subcontractor - various testing	3,000.00
	Radio Licenses/Dispatch Fees & Utilities	3,110.00
	Personal Protective Equipment - Grant Funded	41,155.00
	TOTAL:	37,320.00

Budget Note: The budget includes a \$100,000 Reserve Transfer to the Reserve for Fire Capital (2024 transfer maintained).

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Services Equipment

	Year	Expenditures
Y:Y Change	2025	55,275.00
	2024	60,105.00
	Increase/Decrease	- 4,830.00
Summary of Changes:		
	Fleet consolidation - surplus aging units sold	- 4,830.00
	TOTAL:	- 4,830.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Station 1

	Year	Expenditures
Y:Y Change	2025	14,555.00
	2024	14,060.00
	Increase/Decrease	495.00
Summary of Changes:		
	Utilities & maintenance	495.00
	TOTAL:	495.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Fire Station 2 (training centre only)

	Year	Expenditures
Y:Y Change	2025	4,900.00
	2024	8,220.00
	Increase/Decrease	- 3,320.00
Summary of Changes:		
	Station closure expense reduction - utilities/maintenance	- 3,320.00
	TOTAL:	- 3,320.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Station 4

	Year	Expenditures
Y:Y Change	2025	8,120.00
	2024	17,314.00
	Increase/Decrease	- 9,194.00
Summary of Changes:		
	Utilities	- 2,314.00
	Building Maintenance	- 6,880.00
	TOTAL:	- 9,194.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Station 5

	Year	Expenditures
Y:Y Change	2025	-
	2024	21,480.00
	Increase/Decrease	- 21,480.00
Summary of Changes:		
	Station demolished 2024	- 21,480.00
	TOTAL:	- 21,480.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Station 6

	Year	Expenditures
Y:Y Change	2025	9,335.00
	2024	10,060.00
	Increase/Decrease	- 725.00
Summary of Changes:		
	Utilities	- 245.00
	Building Maintenance	- 480.00
	TOTAL:	- 725.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Station 3

	Year	Expenditures
Y:Y Change	2025	7,480.00
	2024	9,730.00
	Increase/Decrease	- 2,250.00
Summary of Changes:		
	Utilities	- 2,190.00
	Building Maintenance	- 60.00
	TOTAL:	- 2,250.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Fire Bunker Gear Maintenance

	Year	Expenditures
Y:Y Change	2025	1,750.00
	2024	2,300.00
	Increase/Decrease	- 550.00
Summary of Changes:		
	Bunker Gear Courier & Maintenance	- 550.00
	TOTAL:	- 550.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Mutual Aid/Rescue Unit

	Year	Expenditures
Y:Y Change	2025	10,530.00
	2024	10,765.00
	Increase/Decrease	- 235.00
Summary of Changes:		
	Mutual Aid Membership Dues	- 235.00
	TOTAL:	- 235.00

Questions or comments relating to Fire Services Expenses?



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Police Services

	Year	Expenditures
Y:Y Change	2025	1,104,190.00
	2024	1,055,112.00
	Increase/ Decrease	49,078.00
Summary of Changes:		
	Bancroft O.P.P Detachment Board	5,000.00
	O.P.P Services Annual Billing Adjustment 2025	44,078.00
	TOTAL:	49,078.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services -Animal Control Services

	Year	Expenditures
Y:Y Change	2025	13,000.00
	2024	11,500.00
	Increase/Decrease	1,500.00
Summary of Changes:		
Estimated 2025 Budget - Shared Services Agreement Increase		1,500.00
TOTAL:		1,500.00

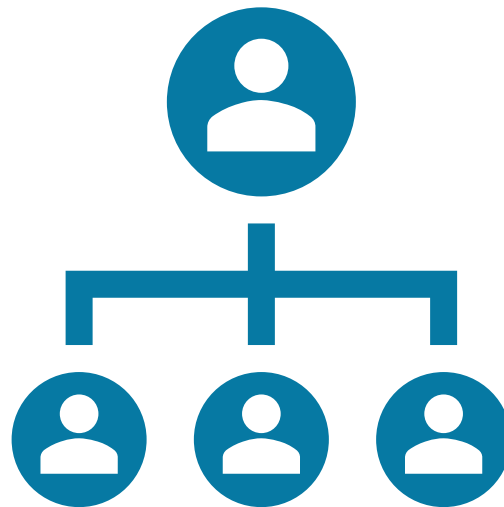
Questions or comments relating to
O.P.P or Animal Control Expenses?



Departmental Comments:

Chief Building Official

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Building Services

	Year	Expenditures
Y:Y Change	2025	348,980.00
	2024	370,765.00
	Increase/Decrease	- 21,785.00
Summary of Changes:		
	Wages & Benefits	- 2,335.00
	Mileage (realignment to fleet expenses)	- 10,700.00
	Insurance	- 750.00
	Cloud Permit Annual Fee - adjust to 2025	- 8,000.00
	TOTAL:	- 21,785.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Building Services Equipment

	Year	Expenditures
Y:Y Change	2025	15,000.00
	2024	0.00
	Increase/ Decrease	15,000.00
Summary of Changes:		
Fleet purchases in 2025 per approved Capital Budget		15,000.00
TOTAL:		15,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Emergency Management

	Year	Expenditures
Y:Y Change	2025	36,000.00
	2024	29,000.00
	Increase/ Decrease	7,000.00
Summary of Changes:		
Professional Development & Staff Training:		
	Health & Safety	7,000.00
TOTAL:		7,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Bylaw Services

	Year	Expenditures
Y:Y Change	2025	101,465.00
	2024	89,160.00
	Increase/ Decrease	12,305.00
Summary of Changes:		
	Wages & Benefits	8,805.00
	Legal	3,500.00
	TOTAL:	12,305.00

Questions or comments relating to
Building, Emergency Management, or
Bylaw Expenses?



EXPENSE DETAILS: Transportation Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-6000- Roads	4,091,222.00	3,952,147.92	4,402,980.00	-139,074.08	311,758.00	7.62%
01-6010- Roads HH-62 Yard	72,000.00	39,826.44	87,000.00	-32,173.56	15,000.00	20.83%
01-6020- Roads Y Road Yard	24,500.00	25,483.12	27,500.00	983.12	3,000.00	12.24%
01-6030- Roads MG Yard	36,500.00	23,231.41	32,000.00	-13,268.59	-4,500.00	-12.33%
01-6040- Roads Maynooth Yard	18,500.00	12,311.38	18,500.00	-6,188.62	0.00	0.00%
01-6050- Roads Maintenance Operations	1,020,000.00	944,708.52	1,030,000.00	-75,291.48	10,000.00	0.98%
01-6060- Roads Asset Management Capital Funding Program	540,000.00	540,000.00	710,000.00	0.00	170,000.00	31.48%
01-6100- Roads Equipment	480,500.00	474,990.48	548,500.00	-5,509.52	68,000.00	14.15%
01-6200- Streetlights	10,500.00	8,413.34	10,500.00	-2,086.66	0.00	0.00%



Road
Maintenance



Bridge &
Culvert
Maintenance



Roads Yards
Maintenance



Fleet
Maintenance

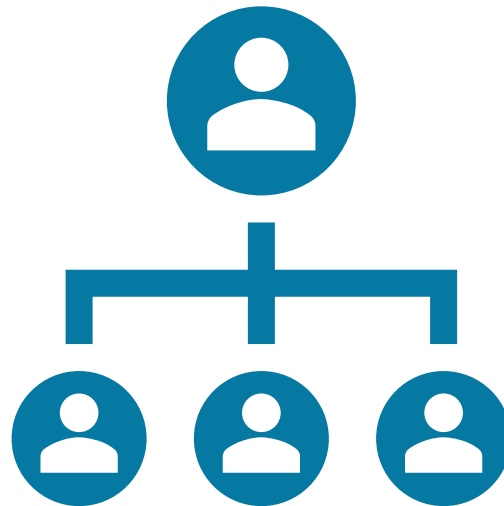


Streetlights

Departmental Comments:

Operations Manager

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads

	Year	Expenditures
Y:Y Change	2025	4,402,980.00
	2024	4,091,222.00
	Increase/ Decrease	311,758.00
Summary of Changes:		
	Wages & Benefits	285,258.00
	Supplies	1,500.00
	Bulk Fuel	10,000.00
	Asset Management Planning, proposal to be completed 2025	- 22,000.00
	Subcontractor - road damage	20,000.00
	Professional Fees - County Procurement	
	Services	15,000.00
	Utilities	2,000.00
	TOTAL:	311,758.00

Budget Note: The budget includes a \$1,300,000 Reserve Transfer to the Reserve for Equipment Replacement, Bridge Capital Maintenance and Road Construction (total 2024 transfers maintained)

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads HH-62 Yard

	Year	Expenditures
Y:Y Change	2025	87,000.00
	2024	72,000.00
	Increase/Decrease	15,000.00
Summary of Changes:		
	Supplies - mechanic	5,000.00
	Building Maintenance (\$25,000 tank removal reserve funded carried forward from 2024)	10,000.00
	TOTAL:	15,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Roads Y Road Yard

	Year	Expenditures
Y:Y Change	2025	27,500.00
	2024	24,500.00
	Increase/ Decrease	3,000.00
Summary of Changes:		
	Supplies	1,500.00
	Utilities	1,500.00
	TOTAL:	3,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Roads MG Yard

Y:Y Change

Year	Expenditures
2025	32,000.00
2024	36,500.00
Increase/Decrease	- 4,500.00
Summary of Changes:	
Utilities	500.00
Building Maintenance - project completed 2024	- 5,000.00
TOTAL:	- 4,500.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Roads Maynooth Yard

	Year	Expenditures
Y:Y Change	2025	18,500.00
	2024	18,500.00
	Increase/Decrease	-
Summary of Changes:		
No changes 2025		-
TOTAL:		-

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads Maintenance Operations

	Year	Expenditures
Y:Y Change	2025	1,030,000.00
	2024	1,020,000.00
	Increase/Decrease	10,000.00
Summary of Changes:		
	Culverts - moved to capital budget	- 40,000.00
	Subcontractors (grass mowing, sweeping)	10,000.00
	Hardtop maintenance	10,000.00
	Salt & Dust Control Materials	25,000.00
	Sign Materials	5,000.00
	TOTAL:	10,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Roads Asset Management Capital Funding Program Transfer

	Year	Expenditures
Y:Y Change	2025	710,000.00
	2024	540,000.00
	Increase/ Decrease	170,000.00
Summary of Changes:		
2025 Approved Capital Budget to fund annual road resurfacing projects - Transfer to Capital Fund		170,000.00
TOTAL:		170,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Transportation Services - Roads Equipment

	Year	Expenditures
Y:Y Change	2025	548,500.00
	2024	480,500.00
	Increase/ Decrease	68,000.00
	Summary of Changes: Aging Fleet: Tires & Rims, Repairs, Fuel (gas), Maintenance of Fleet	68,000.00
	TOTAL:	68,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Streetlights

	Year	Expenditures
Y:Y Change	2025	10,500.00
	2024	10,500.00
	Increase/ Decrease	-
Summary of Changes:		
No changes 2025		-
TOTAL:		-

Questions or comments relating to
Transportation Services Expenses?



EXPENSE DETAILS:

Environmental Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-6600- Environmental - Lake Health	0.00	0.00	46,250.00	0.00	46,250.00	-
01-6800- Waste Disposal	917,665.00	789,398.25	854,220.00	-128,266.75	-63,445.00	-6.91%
01-6900- Recycling	324,500.00	320,233.92	330,000.00	-4,266.08	5,500.00	1.69%



Waste
Disposal



Recycling
Services

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Environmental Services - Lake Health (Grant)

	Year	Expenditures
Y:Y Change	2025	46,250.00
	2024	0.00
	Increase/Decrease	46,250.00
Summary of Changes:		
	Grant funded lake health initiative	46,250.00
	TOTAL:	46,250.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Environmental Services - Waste Disposal

	Year	Expenditures
Y:Y Change	2025	854,220.00
	2024	917,665.00
	Increase/Decrease	- 63,445.00
Summary of Changes:		
	Wages & Benefits	69,555.00
	Consultants - Wolf Creek Closure 2024	- 50,000.00
	Subcontractor - bulk waste hauling	5,000.00
	PIL Expenses - landfill sites payment in lieu of taxes to the Ministry	2,000.00
	Wolf Creek Landfill Closure, \$10,000 carry forward to 2025 for final fencing expenses (reserve funded)	- 90,000.00
	TOTAL:	- 63,445.00

NOTE: The budget also includes a \$15,000 Reserve Transfer to the Reserve for Landfill Closure Expense (2024 transfer maintained).

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Environmental Services - Recycling

	Year	Expenditures
Y:Y Change	2025	330,000.00
	2024	324,500.00
	Increase/ Decrease	5,500.00
Summary of Changes:		
	Recycling Contractor Inflationary Adjustment	5,500.00
	TOTAL:	5,500.00

Questions or comments relating to
Environmental Services Expenses?



EXPENSE DETAILS:

Recreation & Cultural Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals (unaudited, Dec 2024)	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-7100- Other Health	20,000.00	20,000.00	0.00	0.00	-20,000.00	-100.00%
01-7500- Parks	45,000.00	27,323.11	50,000.00	-17,676.89	5,000.00	11.11%
01-7700- Recreation Facilities	106,500.00	137,732.77	81,000.00	31,232.77	-25,500.00	-23.94%
01-7710- Herschel Community Centre	30,700.00	32,215.97	21,000.00	1,515.97	-9,700.00	-31.60%
01-7720- Herschel Outdoor Rink	28,500.00	18,063.56	30,500.00	-10,436.44	2,000.00	7.02%
01-7740- Maynooth Rink	16,200.00	30,441.38	17,800.00	14,241.38	1,600.00	9.88%
01-7745- Lake St Peter Rink	15,500.00	5,671.80	15,500.00	-9,828.20	0.00	0.00%
01-7750- Lake St Peter Community Centre	16,950.00	12,631.02	18,450.00	-4,318.98	1,500.00	8.85%
01-7760- Bangor Community Centre	4,500.00	5,560.37	6,500.00	1,060.37	2,000.00	44.44%
01-7780- Loggers Field	500.00	335.61	5,500.00	-164.39	5,000.00	1000.00%
01-7900- Municipal Contribution to Library	205,000.00	205,000.00	219,000.00	0.00	14,000.00	6.83%
01-7905- Municipal Contribution to Cemetery	11,500.00	11,825.00	12,000.00	325.00	500.00	4.35%
01-7910- Hastings Highlands Centre	237,417.00	204,135.21	281,635.00	-33,281.79	44,218.00	18.62%



Health



Parks &
Recreation



Facilities



Library



Outdoor Rinks



Cemeteries

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Other Health

	Year	Expenditures
Y:Y Change	2025	-
	2024	20,000.00
	Increase/ Decrease	- 20,000.00
Summary of Changes:		
	No healthcare donations planned for 2025	- 20,000.00
	TOTAL:	- 20,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Parks

	Year	Expenditures
Y:Y Change	2025	50,000.00
	2024	45,000.00
	Increase/ Decrease	5,000.00
Summary of Changes:		
Parks/Beach Maintenance - porta-potty rental price increases		5,000.00
TOTAL:		5,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: Rec. & Cultural Services - Recreation Facilities

	Year	Expenditures
Y:Y Change	2025	81,000.00
	2024	106,500.00
	Increase/Decrease	- 25,500.00
Summary of Changes:		
	Consultant - Building Condition Assessments completed 2024	- 30,000.00
	Insurance	2,700.00
	Reserve Transfer indexed	1,800.00
	TOTAL:	- 25,500.00

NOTE: The budget includes a Reserve Transfer of \$20,000 to the Reserve for Building Capital Expense (slightly indexed from 2024).

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Rec. & Cultural Services - Herschel Community Centre

	Year	Expenditures
Y:Y Change	2025	21,000.00
	2024	30,700.00
	Increase/Decrease	- 9,700.00
Summary of Changes:		
	Building Maintenance - Asbestos removal & flooring replacement completed 2024	- 10,000.00
	Utilities	300.00
	TOTAL:	- 9,700.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Herschel Outdoor Rink

	Year	Expenditures
Y:Y Change	2025	30,500.00
	2024	28,500.00
	Increase/ Decrease	2,000.00
Summary of Changes:		
	Utilities	2,000.00
	TOTAL:	2,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Maynooth Outdoor Rink

	Year	Expenditures
Y:Y Change	2025	17,800.00
	2024	16,200.00
	Increase/Decrease	1,600.00
Summary of Changes:		
	Utilities	100.00
	Building Maintenance	1,500.00
	TOTAL:	1,600.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Lake ST. Peter Outdoor Rink

	Year	Expenditures
Y:Y Change	2025	15,500.00
	2024	15,500.00
	Increase/ Decrease	-
Summary of Changes:		
	No changes 2025	-
TOTAL:		-

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Rec. & Cultural Services - Lake ST. Peter Community Centre

	Year	Expenditures
Y:Y Change	2025	18,450.00
	2024	16,950.00
	Increase/ Decrease	1,500.00
Summary of Changes:		
	Building Maintenance	1,500.00
	TOTAL:	1,500.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Bangor Community Centre

	Year	Expenditures
Y:Y Change	2025	6,500.00
	2024	4,500.00
	Increase/ Decrease	2,000.00
Summary of Changes:		
	Utilities	2,000.00
	TOTAL:	2,000.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

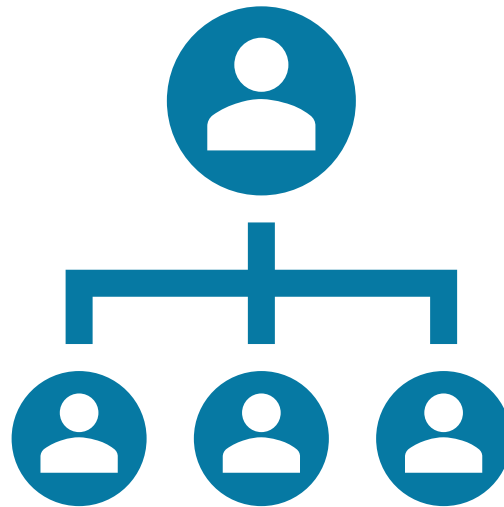
Rec. & Cultural Services - Loggers Field

	Year	Expenditures
Y:Y Change	2025	5,500.00
	2024	500.00
	Increase/ Decrease	5,000.00
	Summary of Changes: Enhancements to Loggers Field to support 2025 events (move bleachers, brushing, parking area enhancement)	5,000.00
	TOTAL:	5,000.00

Departmental Comments:

Hastings Highlands Public Library CEO

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community





HASTINGS HIGHLANDS PUBLIC LIBRARY

2024 | YEAR IN REVIEW



18,210
Items Checked
Out



13081
Library Visitors

The library averaged over 50
visitors each day (or 250 a week)



247
New Cardholders



3226
Unique visits to our
website



1041
New books were
added to our collection

78.6%
Of our circulation is
from print books

Top 10
Most Checked
Out Books



Top Highlights

- ▶ Welcoming the Wigwam with Algonquin Elders
- ▶ Record of 84 kids signed up for the TDSRC
- ▶ 1000+ Books Read for Kids Summer Reading Challenge
- ▶ 115 participants for Scienstational Ssnakes
- ▶ Community Art Project for Maynooth Rink
- ▶ Outreach at Fishing Derby

551
Programs Held
(special & recurring)

3,207
Patrons attended programs

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Hastings Highlands Library

	Year	Expenditures
Y:Y Change	2025	219,000.00
	2024	205,000.00
	Increase/ Decrease	14,000.00
Summary of Changes:		
	Annual Municipal Contribution Increase - Wages & Benefits related to CUPE Ratification	14,000.00
	TOTAL:	14,000.00

Should Council wish to alter the Municipal Contribution to the Library, they would need to do so by way of motion. Any adjustments to the annual contribution would directly impact the Library's current proposed budget and provided level of service.

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Rec. & Cultural Services -Municipal Contribution to Cemetery

	Year	Expenditures
Y:Y Change	2025	12,000.00
	2024	11,500.00
	Increase/ Decrease	500.00
Summary of Changes:		
	Lawn Maintenance - Subcontractor	500.00
	TOTAL:	500.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Rec. & Cultural Services -Hastings Highlands Centre

	Year	Expenditures
Y:Y Change	2025	281,635.00
	2024	237,417.00
	Increase/ Decrease	44,218.00
Summary of Changes:		
	Wages & Benefits	10,685.00
	Utilities & Internet	4,000.00
	Building Maintenance - HHC Boiler & Library Heating System (Reserve Funded)	40,000.00
	Lawn Bowling Program - Complete 2024	- 10,467.00
	TOTAL:	44,218.00

Questions or comments relating to Recreation & Cultural Services Expenses?



EXPENSE DETAILS:

Planning & Development Services

Account DESCRIPTION	2024 BUDGET	2024 Actuals <small>(unaudited, Dec 2024)</small>	2025 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
01-8100- Planning & Zoning	224,295.00	220,733.81	242,160.00	-3,561.19	17,865.00	7.96%
01-8300- Economic Development	63,750.00	33,740.58	76,500.00	-30,009.42	12,750.00	20.00%
01-8400- Fed Dev TGP Grant Program	0.00	41,031.31	102,325.00	41,031.31	102,325.00	-



Planning &
Zoning
Services

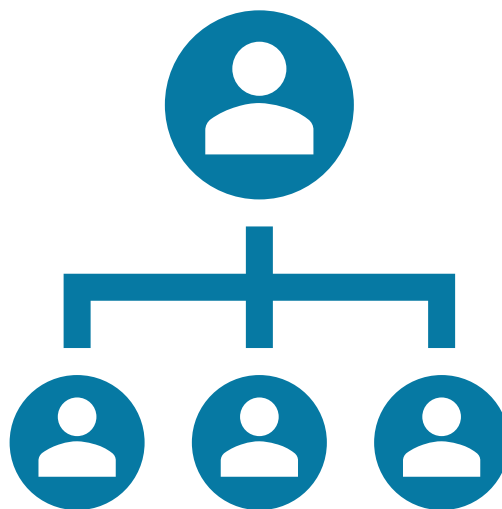


Economic
Development

Departmental Comments:

Municipal Planner

- Department Introduction
- Service Overview
- 2025 Budget Impact to Community



EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Planning & Development Services - Planning & Zoning

	Year	Expenditures
Y:Y Change	2025	242,160.00
	2024	224,295.00
	Increase/Decrease	17,865.00
Summary of Changes:		
	Wages & Benefits	13,265.00
	Legal	2,500.00
	Telephone	100.00
	Advertising	1,500.00
	Professional Development	500.00
	TOTAL:	17,865.00

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Planning & Development Services - Economic Development

	Year	Expenditures
Y:Y Change	2025	76,500.00
	2024	63,750.00
	Increase/ Decrease	12,750.00
Summary of Changes:		
	Grant Writing Consultant	7,000.00
	Community Event Resources	6,000.00
	Reserve Transfer indexed	- 250.00
	TOTAL:	12,750.00

NOTE: Budget includes a Reserve Transfer of \$5,000 to the Reserve for Economic Development Expense (2024 transfer slightly decreased).

EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Planning & Development Services - Fed Dev Tourism Growth Program (Grant)

	Year	Expenditures
Y:Y Change	2025	102,325.00
	2024	0.00
	Increase/ Decrease	102,325.00
Summary of Changes:		
	Wages & Benefits	65,825.00
	Supplies	19,000.00
	Advertising	12,500.00
	Consultant	5,000.00
	TOTAL:	102,325.00

Questions or comments relating to Planning & Development Services Expenses?



To Recap...

This budget includes:

- Maintenance of legislative requirements and investment to the delivery of core services
- Investing in municipal infrastructure to support capital asset stewardship
- Advancing strategic priorities while utilizing grant opportunities
- Balancing stakeholders ability to pay by smoothing cost increases over multiple years with the use of an offsetting reserve transfer

Overall:

- The Consumer Price Index (CPI) rose 2.4% on an annual basis in 2024
(Source:<https://www150.statcan.gc.ca/n1/daily-quotidien/250121/dq250121b-eng.htm>)
- 2025 Economic conditions are unknown

RESERVES SCHEDULE

PLEASE NOTE THAT THESE AMOUNTS ARE UNAUDITED AND ARE SUBJECT TO CHANGE AS THE 2024 YEAR HAS NOT YET CLOSED. NO SURPLUS/DEFICIT ADJUSTMENTS ARE RECORDED



Hastings Highlands

Beautiful By Nature

2025 Reserve Transfers

Per the Reserves Policy: *Total Reserve transfers should be at a minimum target level between 8-10% of total municipal tax levy.*

The 2025 proposed level is currently at 15.5% with a total value of \$1,470,000 currently included as transfers to reserves.

YEAR: 2025

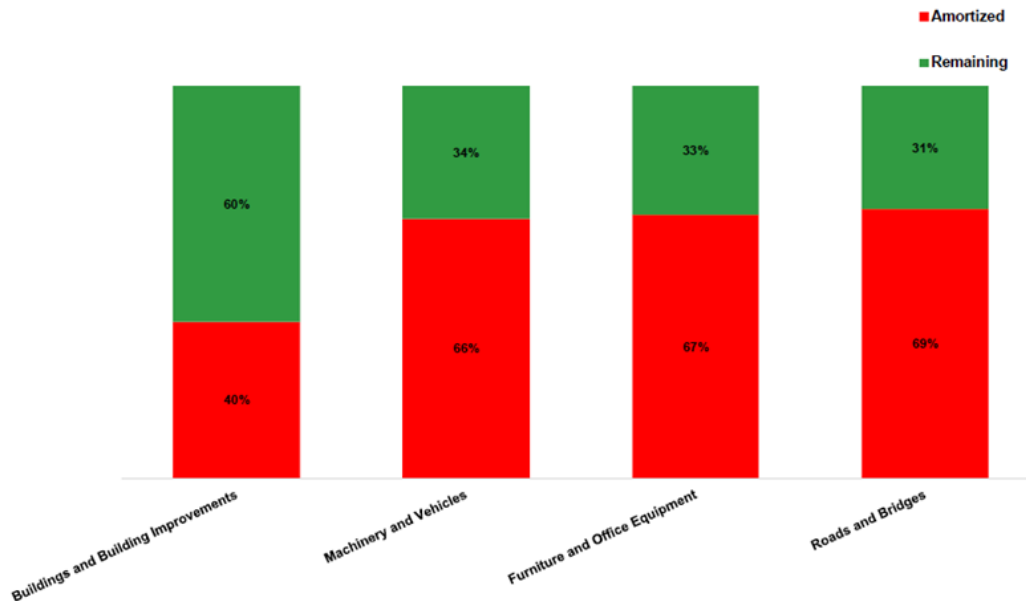
Capital Budget Draft		2024 (estimated)	2025	2025	2025
Description of Discretionary Reserve	Account #	Balance Dec 31	Budget From	Budget to	Balance Dec 31
Reserve for Working Capital	01-3100-0100	1,321,989.95	-850,000.00		471,989.95
Modernization Funding: Allocated to Fire via Council Resolution 76-2022	01-3100-0100	494,363.99	-460,000.00		34,363.99
Reserve for Insurance Expense	01-3100-0110	30,065.48			30,065.48
Reserve for Election Expense	01-3100-0130	67,468.99		15,000.00	82,468.99
Reserve for Recreation Expense	01-3100-0140	32,500.00			32,500.00
Reserve for Economic Development Expense	01-3100-0150	49,333.04	-50,000.00	5,000.00	4,333.04
Reserve for Health Expense	01-3100-0160	10,000.00			10,000.00
Reserve for Gym Equipment Expense	01-3100-0170	5,232.00	-5,232.00		0.00
Reserve for Proceeds from Sale of Land	01-3100-0180	91,652.27			91,652.27
Reserve for Building Capital Expense	01-3100-0200	315,514.97	-205,000.00	20,000.00	130,514.97
Reserve for Admin Capital Expense	01-3100-0210	302,063.76	-25,000.00	15,000.00	292,063.76
Reserve for Equipment Replacement	01-3100-0220	109,031.29	-525,000.00	600,000.00	184,031.29
Reserve for Bridge Capital Maintenance	01-3100-0230	2,616.62	-500,000.00	600,000.00	102,616.62
Reserve for Road Construction Expense	01-3100-0240	59,619.73	-150,000.00	100,000.00	9,619.73
Reserve for Landfill Capital	01-3100-0250	372,637.69			372,637.69
Reserve for Fire Capital	01-3100-0260	736,946.97	-25,000.00	100,000.00	811,946.97
Reserve for Landfill Closure Expense	01-3100-0900	529,246.95	-10,000.00	15,000.00	534,246.95
TOTAL		4,530,283.70	-2,805,232.00	1,470,000.00	3,195,051.70

YEAR: 2025 estimated

		2024 (estimated)	2025	2025	2025
Description of Obligation Reserve	Account #	Balance Dec 31	Budget From	Budget to	Balance Dec 31
Reserve for Gas Tax Fund (CCBF Funding)	03-3200-1030	79,928.31	-325,000.00	276,151.00	31,079.31
Reserve for OCIF (Deferred Revenue)	01-2200-0600	36,320.93	-215,000.00	192,096.00	13,416.93
Reserve for Cash In Lieu of Parkland (Deferred Revenue)	01-2200-0800	38,566.27	-25,000.00		13,566.27
Reserve for Cannabis Legalization Implementation	01-3100-0190	6,053.00			6,053.00
TOTAL		160,868.51	-565,000.00	468,247.00	64,115.51

Reserve Transfers - Amortization

Tangible Capital Assets - Average Useful Life

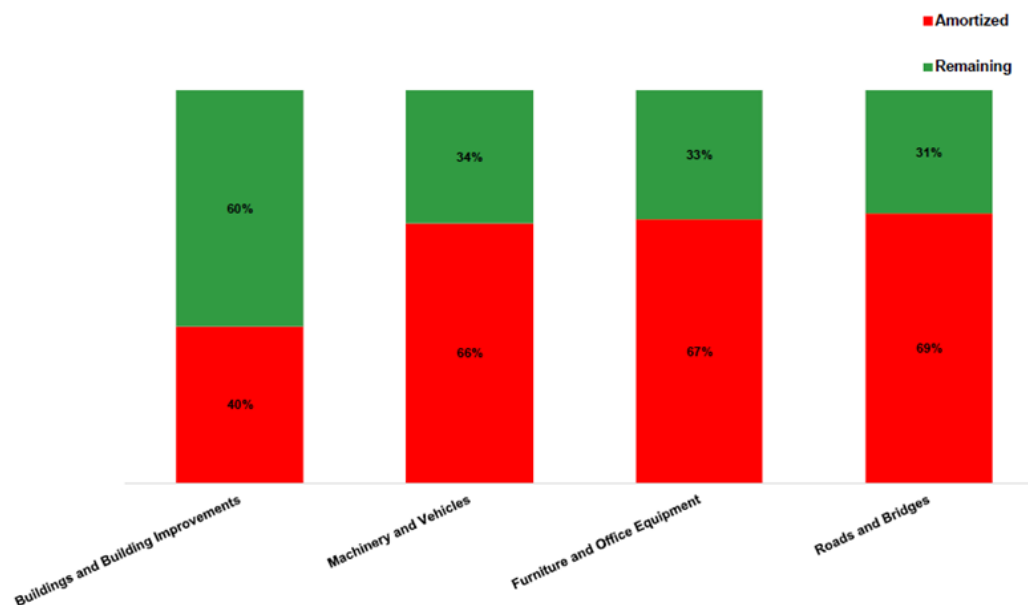


Source: Baker Tilly KDN LLP 2023

The Municipality has a very large profile of assets, with estimated replacement value of these assets exceeding \$160 million dollars. This graph illustrates that more assets have been amortized, or exceeded their 'expected useful life' than those that have not. The Municipality is facing an infrastructure deficit in the sense that more assets need replacement, upgrades, or rehabilitation than the Municipality is currently able to fund.

Reserve Transfers - Amortization

Tangible Capital Assets - Average Useful Life



Source: Baker Tilly KDN LLP 2023

Council may wish to consider funding annual amortization as an expense to Reserves within the Operating Budget in order to provide a preservable means of funding infrastructure replacement into the future, or to maintain the current 'pay as you go' principle. Presently, municipalities are not required budget for amortization expenses within the Operating Budget.

Reserve Transfers - Amortization

Annual Amortization vs. Annual
Budgeted Transfers to Reserves &
Capital Funds



In 2024, the Municipality expensed over \$2.3M for the amortization of tangible capital assets. In comparison, the Municipality budgeted for \$1.4M in transfers to reserves (or \$2M including capital transfers from taxation). There is a funding deficit between annual amortization expenses (ie. costs of long-term assets) and reserve planning for replacement.

However, when the annual capital transfers from taxation are included in the totals, the gap between these numbers decreases. In 2025, the planned capital transfer from taxation is \$800,000 from both Roads and Fire Departments.

This number is supported by the Municipality's Asset Management Plan that recommends a implementing a 2.9% annual increase in revenues to fund current infrastructure.

Questions or comments relating to Reserves?



DEBT SCHEDULE



Hastings Highlands

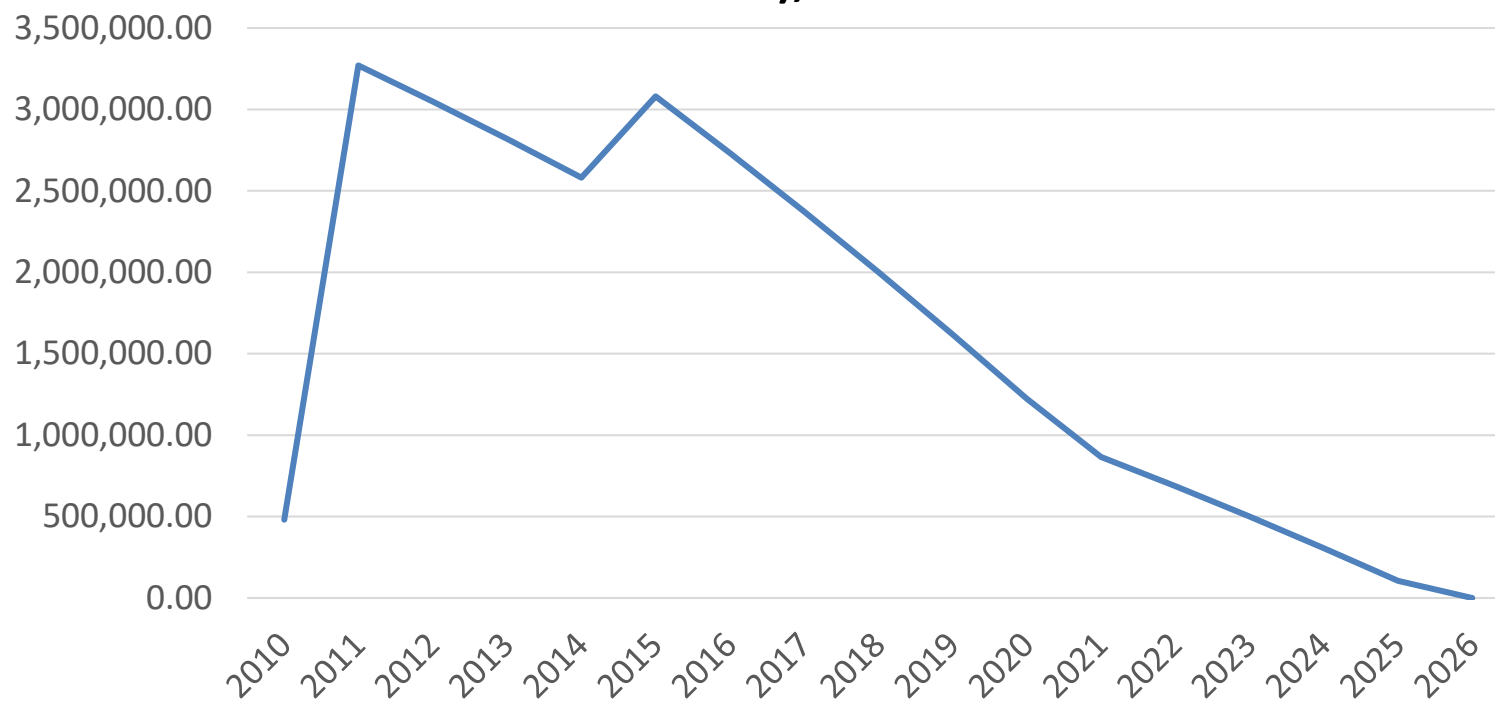
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DEBT SCHEDULE

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			

DEBT SCHEDULE

Long Term Debt In Hastings Highlands (assuming no new debt), 2010-2026



Questions or comments relating to
Debt Schedule?



FINANCE ANALYTICS



Hastings Highlands

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2024 TAX BILL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00867457	0.00336629	0.00153000	0.01357086
\$188,000 Assessment	\$1,631	\$633	\$288	\$2,552 (rounded)

2025 TAX BILL: 4.75% PROPOSAL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00908153	TBA	0.00153000	TBA
\$188,000 Assessment	\$1,707	TBA	\$288	TBA

A typical residential ratepayer with an assessment of around \$188,000 will see an estimated annual increase of \$77 to the municipal portion of their tax bill in 2025.

2024 TAX BILL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00867457	0.00336629	0.00153000	0.01357086
\$300,000 Assessment	\$2,602	\$1,010	\$459	\$4,071 (rounded)

2025 TAX BILL: 4.75% PROPOSAL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00908153	TBA	0.00153000	TBA
\$300,000 Assessment	\$2,724	TBA	\$459	TBA

A typical residential ratepayer with an assessment of around \$300,000 will see an estimated annual increase of \$122 to the municipal portion of their tax bill in 2025.

Questions or comments relating to
Finance Analytics?



PUBLIC COMMENTS

Members of the public can submit their comments on the Municipality's Draft 2025 Operating Budget in the following ways:

On our website at 'Have Your Say Hastings Highlands!'

<https://www.hastingshighlands.ca/living-here/have-your-say-hastings-highlands/>

OR

By submitting your comments in-person or in writing (250-word max.) for the 'Public Comment Period' of the Agenda

**Please note: Space is limited, and seating will be made available on a first-come first-served basis. Written comments are to be forwarded to the Municipal Clerk at clerk@hastingshighlands.ca or can be submitted in-person at the Municipal Office.*



Hastings Highlands

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THANK YOU



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