



*Hastings Highlands*

*Beautiful By Nature*

# MUNICIPALITY OF HASTINGS HIGHLANDS

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2026 DRAFT MUNICIPAL  
OPERATING BUDGET PRESENTATION – FIRST READING

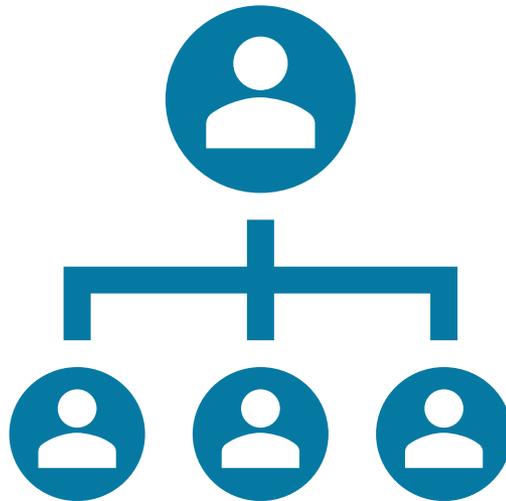
February 25, 2026 Special Meeting of Council

# PRESENTATION GUIDE

1. Remarks from CAO
2. Budget Process
3. Reporting Format
4. Factors Affecting Budget
5. Draft Operating Budget
  - First Reading Proposal: 4.50% Municipal Tax Levy Increase**  
(incl. positive growth factor)
6. Reserves Schedule
7. Debt Schedule
8. Finance Analytics

# Remarks from the CAO

- Strategic Plan & 2026 Budget
- 2026 Budget Impact to Community



# BUDGET PROCESS

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# BUDGET PROCESS

**September 2025  
to January 2026**

Staff Level  
Meetings & Input  
Received

**October 2025 to  
January 2026**

Department Head  
Level Proposals

**December 10,  
2025**

First special budget  
meeting of Council  
(Capital Budget)

**February 25, 2026**

Second special  
budget meeting of  
Council  
(Operating Budget)

**March to April  
2026**

2026 draft budget  
for final Council  
approval with  
public engagement

# PROPOSED OPERATING --- BUDGET

**A 1% increase to taxation in 2026 represents \$94,426.**

# 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 2025 for the 2026 year) includes amounts for the acquisition or maintenance of assets that provide or support services to residents over future 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 2026 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 & 15+ fleet
- O.P.P. Police Services & Emergency Management Services
- Bylaw Enforcement Services
- Animal Control Services (shared service)
- Building Services & 2 fleet

## **Transportation Services**

- 4 Public Works Buildings
- 486 km of Roads, 26 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)

## **Recreation & Cultural Services**

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

## **Planning & Development Services**

- Planning, Zoning & Economic Development & Community Event Support

# 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: 4.50 % Municipal Levy Increase

<b>SUMMARY</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>% CHANGE</b>
<b>Municipal Tax Levy</b>	<b>\$9,442,658.00</b>	<b>\$9,950,335.00</b>	<b>5.38%</b>
<b>Municipal Positive Growth Factored</b>	<b>\$107,177.09</b>	<b>\$83,190.00</b>	<b>0.88%</b>
<b>Municipal Tax Levy Increase (Incl. Positive Growth)</b>	<b>\$423,146.91</b>	<b>\$424,487.00</b>	<b>4.50%</b>
<b>Municipal Residential Tax Rate</b>	<b>0.00908153</b>	<b>0.00948622</b>	<b>4.46%</b>

# 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: 4.50%

DESCRIPTION	2025 BUDGET	%	2026 BUDGET	%	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>REVENUES</b>						
Municipal Taxation	- 9,442,658.00	69.65%	- 9,950,335.00	71.17%	507,677.00	5.38%
Municipal Payment In Lieu	- 50,000.00	0.37%	- 50,000.00	0.36%	0.00	0.00%
Federal & Provincial Grants	- 2,156,485.00	15.91%	- 2,381,620.00	17.03%	225,135.00	10.44%
Fees & Service Charges	- 781,000.00	5.76%	- 619,550.00	4.43%	-161,450.00	-20.67%
Other Revenue	- 726,250.00	5.36%	- 714,300.00	5.11%	-11,950.00	-1.65%
Reserve Transfers	- 400,232.00	2.95%	- 265,000.00	1.90%	-135,232.00	-33.79%
<b>TOTAL REVENUES</b>	<b>-13,556,625.00</b>	<b>100.00%</b>	<b>-13,980,805.00</b>	<b>100.00%</b>	<b>424,180.00</b>	
<b>EXPENSES</b>						
General Government Services	1,579,625.00	11.65%	1,717,360.00	12.28%	137,735.00	8.72%
Protection Services	2,467,530.00	18.20%	2,744,520.00	19.63%	276,990.00	11.23%
Transportation Services	5,468,755.00	40.34%	5,741,810.00	41.07%	273,055.00	4.99%
Environmental Services	1,215,470.00	8.97%	1,062,745.00	7.60%	-152,725.00	-12.57%
Recreation & Cultural Services	738,885.00	5.45%	709,725.00	5.08%	-29,160.00	-3.95%
Planning & Development Services	415,985.00	3.07%	328,450.00	2.35%	-87,535.00	-21.04%
Principal Debt Payments	200,375.00	1.48%	106,195.00	0.76%	-94,180.00	-47.00%
Reserve Transfers	1,470,000.00	10.84%	1,570,000.00	11.23%	100,000.00	6.80%
<b>TOTAL EXPENSES</b>	<b>13,556,625.00</b>	<b>100.00%</b>	<b>13,980,805.00</b>	<b>100.00%</b>	<b>424,180.00</b>	
<b>- SURPLUS/DEFICIT</b>	<b>0.00</b>		<b>0.00</b>			

Questions or comments relating to  
the Reporting Format?



# Factors Affecting Budget:

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

Category	Description	2026 Impact
Employee Compensation (wages & benefits)	Relates to existing staff complement and includes negotiated union contract adjustments, economic adjustments, job rate adjustments and benefit adjustments. <b>2026:</b> Cost of living adjustment 3%; WSIB rate increases, etc.	Yes
Provincial Impacts	Mandatory OPP Billing has increased by over \$120,000 in 2026.	Yes
Inflationary Impacts	Impact due to rate increases for items such as road maintenance (calcium), fleet repairs, and service contracts such as line painting. Insurance costs and regular software licensing also continue to rise annually.	Yes
Capital Budget & Aging infrastructure	The 2026 Approved Capital Budget included a proposal to increase Operating Budget transfer by \$260,000 to fund 2026 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. Before budget deliberations, Council approved transferring expiring debt payments into a new reserve to fund HH Road 62 future improvements. Total proposed reserve transfers increased by \$100,000, with no direct levy impact.	NIL

# Factors Affecting Budget:

## MPAC Assessment Information - Postponement:

**This means that property taxes for the 2026 taxation year will continue to be based on the January 1, 2016 valuation date.**

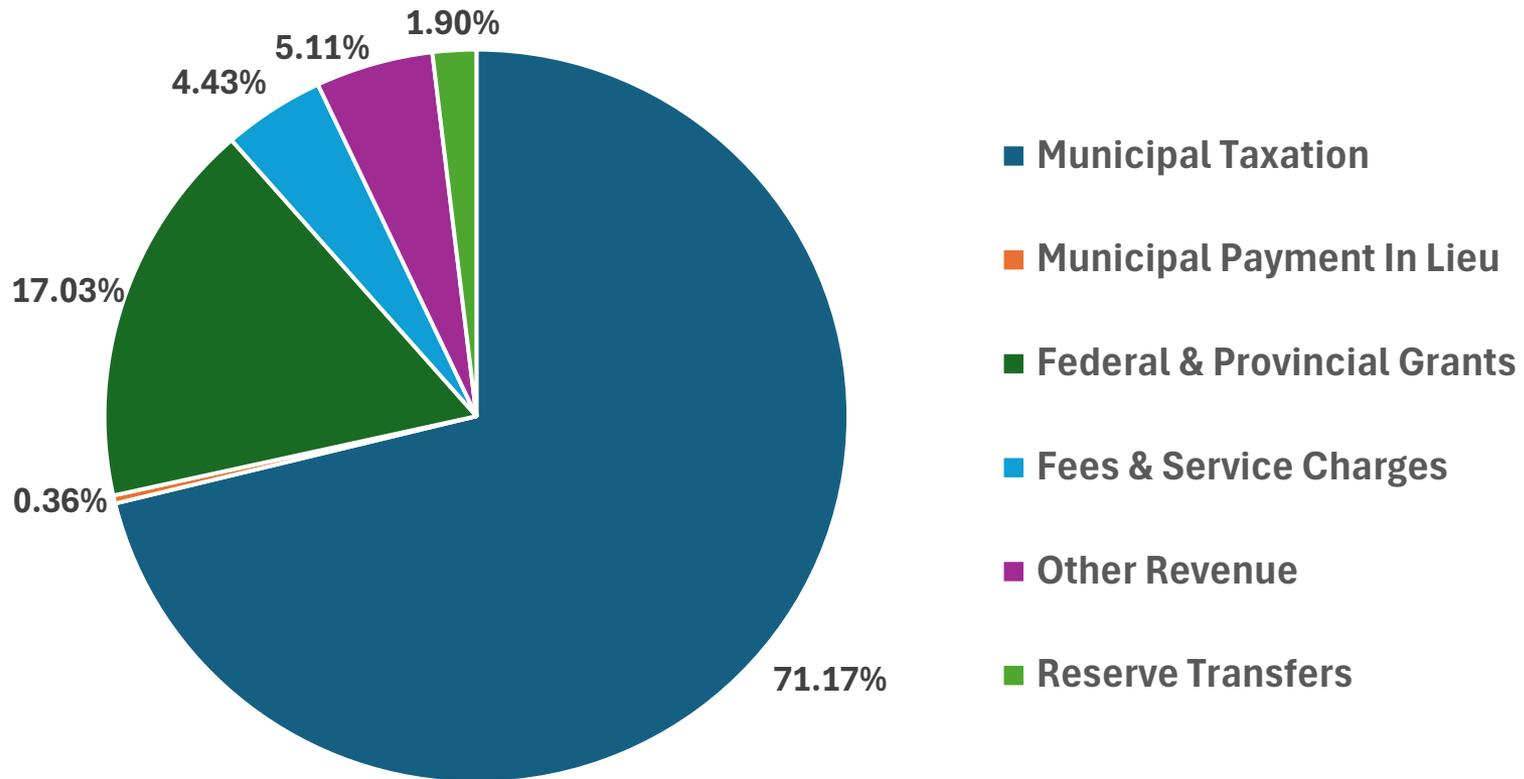
Property assessments for the 2026 tax year will remain the same as they were for the 2025, 2024, 2023, 2022 and 2021 tax years, unless there have been changes to the property.

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.

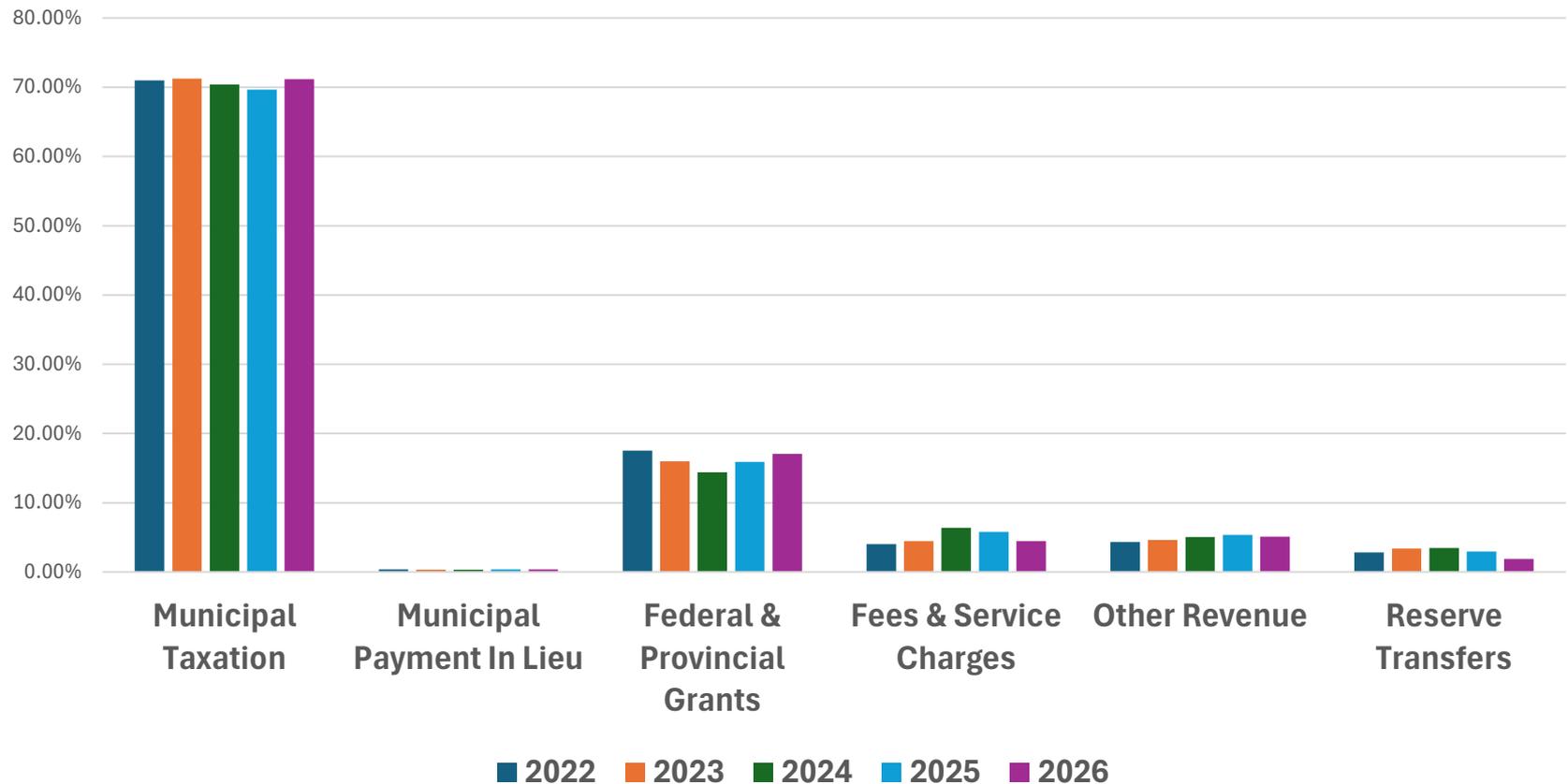
As a result, property assessments for the 2026 property tax year continue to be based on the fully phased-in January 1, 2016 current values. This means property assessments remain unaltered, unless there have been changes to the property (ie. building permit activity, change to classification and/or qualifications).

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

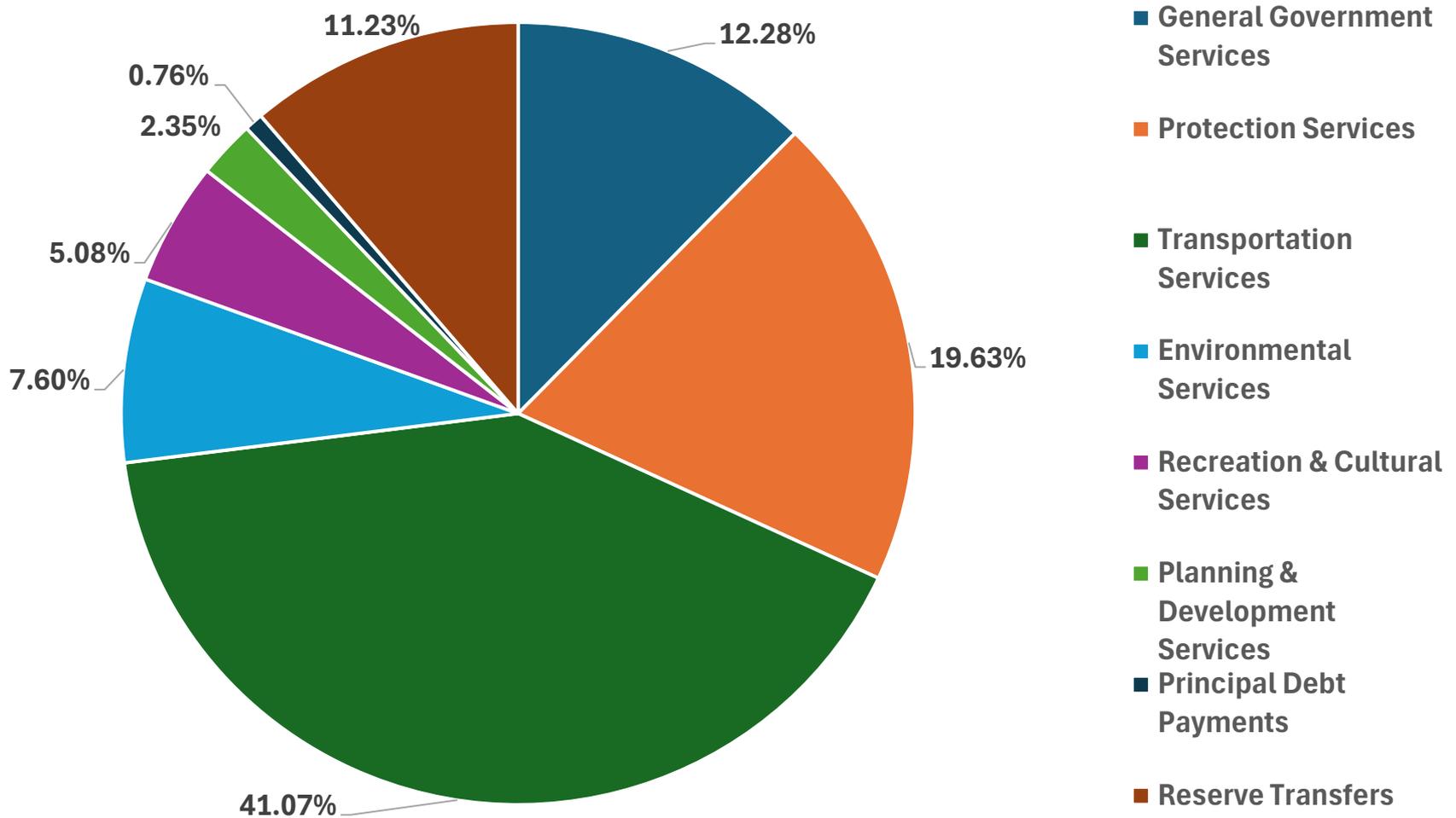
# PROPOSED REVENUES, 2026



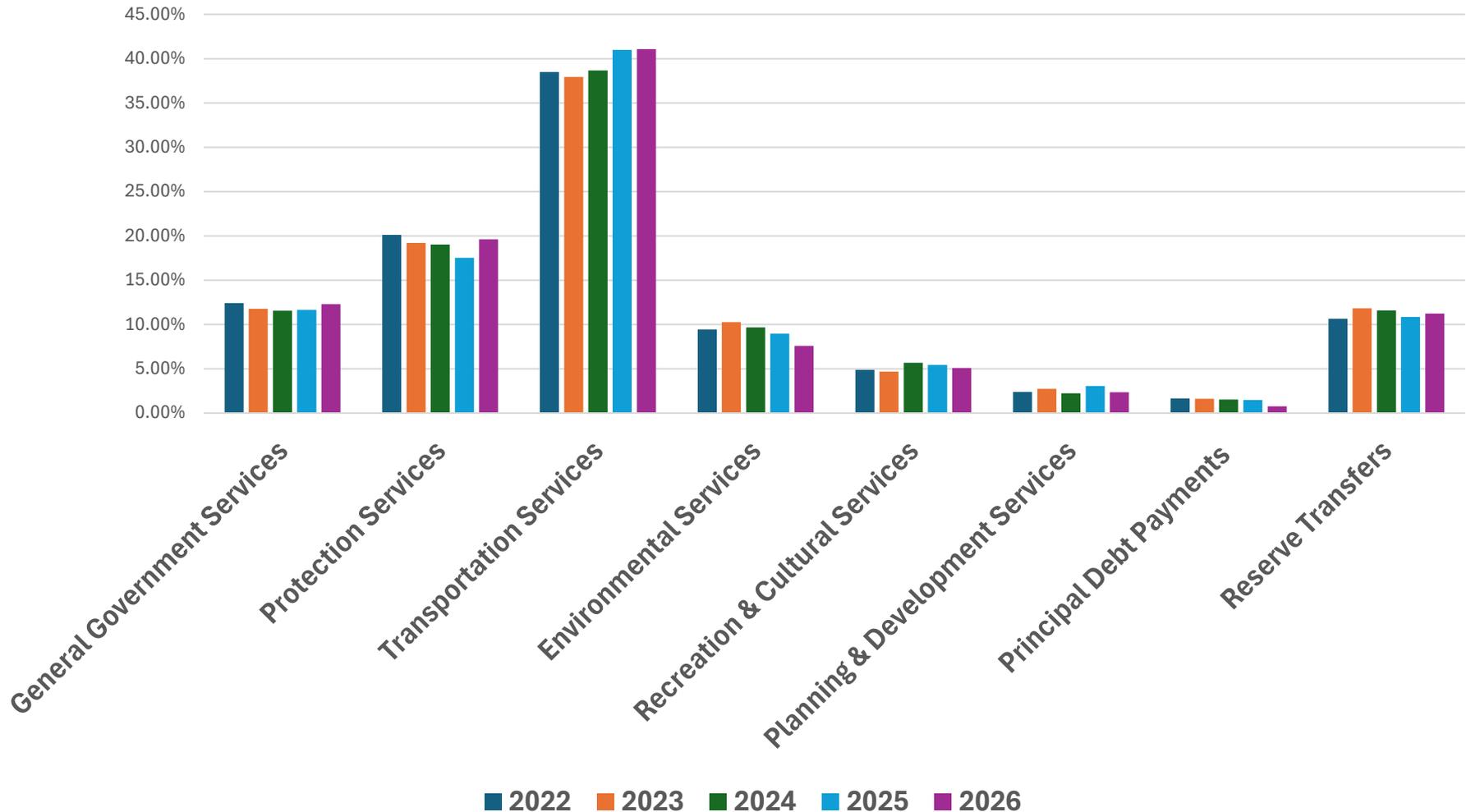
# HISTORICAL REVENUES (2022-2026)



# PROPOSED EXPENSES, 2026



# HISTORICAL EXPENSES (2022-2026)



# 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	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>REVENUES</b>						
01-4000- Municipal Taxation	-9,442,658.00	-9,520,346.08	-9,950,335.00	77,688.08	507,677.00	5.38%
01-4100- Municipal Payment In Lieu	-50,000.00	-51,596.52	-50,000.00	1,596.52	0.00	0.00%
01-4200- Federal Grants	-36,380.00	-36,379.00	0.00	-1.00	-36,380.00	-100.00%
01-4300- Provincial Grants	-2,120,105.00	-2,126,711.31	-2,381,620.00	6,606.31	261,515.00	12.34%
01-4600- Fees & Service Charges	-781,000.00	-870,878.26	-619,550.00	89,878.26	-161,450.00	-20.67%
01-4700- Other Revenue	-726,250.00	-761,779.46	-714,300.00	35,529.46	-11,950.00	-1.65%
01-4900- Reserve Transfers	-400,232.00	-448,596.09	-265,000.00	48,364.09	-135,232.00	-33.79%
<b>TOTAL REVENUES</b>	<b>-13,556,625.00</b>	<b>-13,816,286.72</b>	<b>-13,980,805.00</b>	<b>259,661.72</b>	<b>424,180.00</b>	



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	Revenues
2026	9,950,335.00
2025	9,442,658.00
Increase/Decrease	507,677.00
<b>Summary of Changes:</b> First Reading Proposal - 4.5% levy increase with growth factored Municipal Taxation Required to Balance 2026 Operating Budget	507,677.00
TOTAL:	507,677.00

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Municipal Payment in Lieu

Y:Y Change

Year	Revenues
2026	50,000.00
2025	50,000.00
Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b> No change in budget	-
<b>TOTAL:</b>	-

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Federal Grants

Y:Y Change

Year	Revenues
2026	-
2025	36,380.00
Increase/Decrease	- 36,380.00
<b>Summary of Changes:</b>	
No Federal Grants Expected in 2026 - Fed Dev Grant completed 2025	- 36,380.00
<b>TOTAL:</b>	- 36,380.00

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Provincial Grants

Y:Y Change

Year	Revenues
2026	2,381,620.00
2025	2,120,105.00
Increase/Decrease	261,515.00
<b>Summary of Changes:</b>	
2026 Increase to Provincial OMPF Funding allocation	296,100.00
Fire PPE Grant - increase up to \$52,820 from \$41,155 (2026)	11,665.00
Lake Health Grant Completed 2025	- 46,250.00
<b>TOTAL:</b>	261,515.00

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Fees &amp; Service Charges

Y:Y Change

Year	Revenues
2026	619,550.00
2025	781,000.00
Increase/Decrease	- 161,450.00
<b>Summary of Changes:</b>	
Recycling Revenue: Blue Box Transition with CMO loss of revenue to account for full producer responsibility model	- 205,000.00
Misc. Fees Adjustments to align with prior year actuals received & updated user fees (tipping fees, rental fees, planning fees, administration fees, etc.)	43,550.00
TOTAL:	- 161,450.00

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Other Revenue

Y:Y Change

Year	Expenditures	
2026		714,300.00
2025		726,250.00
Increase/Decrease	-	11,950.00
<b>Summary of Changes:</b>		
Investment Income to align with interest rate changes	-	90,000.00
Building Permits		55,000.00
Misc. Adjustments to align with prior year actuals & approved user fees		23,050.00
TOTAL:	-	11,950.00

# REVENUES BY CATEGORY:

DEPT/SERVICE:

Revenue: Reserve Transfers

Y:Y Change

Year	Expenditures
2026	265,000.00
2025	400,232.00
Increase/Decrease	- 135,232.00
<b>Summary of 2026 Transfers:</b>	
<b>Reserve for Working Capital:</b> \$35,000 for 25 Year Anniversary Celebrations + \$50,000 CUPE final phase in costs	85,000.00
<b>Reserve for Building Capital:</b> \$20,000 for garage doors on HH62 Storage Building, \$25,000 for HHC additional furnace/boiler replacements, \$15,000 for HHC/Library lighting replacements	60,000.00
<b>Reserve for Election Expense:</b> \$60,000 for 2026 election expenses to be managed by the Municipal Clerk	60,000.00
<b>Reserve for Landfill Capital:</b> \$60,000 for construction & demolition waste grinding required at East Lake WDS (last completed in 2021-2022)	60,000.00
TOTAL:	265,000.00

# REVENUES BY CATEGORY:

## Reserve Transfers

There are four (4) reserve transfers from separate reserve funds offsetting various expenses within the first reading of Draft 2026 Operating Budget.

- 1) Reserve for Working Capital: \$35,000** budgeted for planned 25-year anniversary celebrations for the Municipality (Council Res 262-2025) + **\$50,000** budgeted for final CUPE phase in costs (agreement in effect 2024-2028)  
**TOTAL: \$85,000,**
- 2) Reserve for Building Capital: \$20,000** budgeted for garage door replacements on the HH62 Storage Building (health and safety concern if not addressed) + **\$25,000** budgeted for additional heating system replacements in Hastings Highlands Centre (ongoing replacements will be required annually) + **\$15,000** for Hastings Highlands Centre/Library lighting replacements  
**TOTAL: \$60,000**

# REVENUES BY CATEGORY:

## Reserve Transfers (continued)

**3) Reserve for Election Expense: \$60,000** budgeted for the 2026 municipal election. This budget is managed by the Municipal Clerk and will cover expenses like election software, IT requirements, supplies, advertising, training, etc.

**TOTAL: \$60,000**

**4) Reserve for Landfill Capital: \$60,000** budgeted for construction and demolition material grinding at East Lake WDS. This maximizes recycling efficiency, reduces current waste volume and facilitates the re-use of materials as cover. Grinding services were last procured in 2021-2022 so the site is overdue for services in 2026.

**TOTAL: \$60,000**

# Questions or comments relating to Revenue Details?



# EXPENSE DETAILS

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\*SEE SLIDE 11 FOR AREA OF RESPONSIBILITY  
BREAKDOWN\*



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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	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-5100- Council/Governance	354,290.00	304,635.36	456,125.00	-49,654.64	101,835.00	28.74%
01-5200- Corporate Management/ Administration	1,357,485.00	1,290,885.46	1,397,430.00	-66,599.54	39,945.00	2.94%



Council



Office of the CAO



Finance



Legislative  
Services



Community  
Services

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

General Government Services- Council

	Year	Expenditures
Y:Y Change	2026	456,125.00
	2025	354,290.00
	Increase/ <b>Decrease</b>	101,835.00
<b>Summary of Changes:</b>		
	Wages & Benefits	6,835.00
	25 Year Anniversary Celebrations (Reserve Funded)	35,000.00
	2026 Election Expenses (Reserve Funded)	60,000.00
	<b>TOTAL:</b>	<b>101,835.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

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

	Year	Expenditures
Y:Y Change	2026	1,397,430.00
	2025	1,357,485.00
	Increase/ <b>Decrease</b>	39,945.00
<b>Summary of Changes:</b>		
	Wages & Benefits	27,195.00
	Insurance	750.00
	Equipment Leases - copier machines	2,000.00
	Website & Software Licensing Fees	10,000.00
	<b>TOTAL:</b>	<b>39,945.00</b>

**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 (2025 transfers maintained)

# Questions or comments relating to General Government Services Expenses?



# EXPENSE DETAILS: Protection Services

Account DESCRIPTION	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-5400- Fire Services	836,950.00	733,766.22	1,024,980.00	-103,183.78	188,030.00	22.47%
01-5405- Fire Services Equipment	55,275.00	74,295.40	76,700.00	19,020.40	21,425.00	38.76%
01-5410- Station 1 (Birds Creek)	14,555.00	8,652.40	14,800.00	-5,902.60	245.00	1.68%
01-5420- Fire Training Centre	4,900.00	3,236.37	12,000.00	-1,663.63	7,100.00	144.90%
01-5430- Station 2 (Maynooth)	8,120.00	7,553.94	12,800.00	-566.06	4,680.00	57.64%
01-5450- Fire Storage Building	9,335.00	7,485.45	7,000.00	-1,849.55	-2,335.00	-25.01%
01-5460- Station 3 (Muslow Greenview)	7,480.00	8,310.65	11,600.00	830.65	4,120.00	55.08%
01-5470- Bunker Gear Maintenance	1,750.00	0.00	1,500.00	-1,750.00	-250.00	-14.29%
01-5480- Mutual Aid/Rescue Unit	10,530.00	3,234.43	10,530.00	-7,295.57	0.00	0.00%
01-5500- Police Services	1,104,190.00	1,104,388.00	1,225,600.00	198.00	121,410.00	11.00%
01-5600- Animal Control Services	13,000.00	11,462.74	13,000.00	-1,537.26	0.00	0.00%
01-5700- Building Services	348,980.00	349,575.19	382,175.00	595.19	33,195.00	9.51%
01-5705- Building Services Equipment	15,000.00	7,177.60	12,000.00	-7,822.40	-3,000.00	-20.00%
01-5800- Emergency Management Services	36,000.00	92,601.97	36,000.00	56,601.97	0.00	0.00%
01-5900- Bylaw Services	101,465.00	90,181.03	103,835.00	-11,283.97	2,370.00	2.34%



Fire



O.P.P Services



Building



Animal Control



Emergency  
Management



Bylaw

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Services

	Year	Expenditures
Y:Y Change	2026	1,024,980.00
	2025	836,950.00
	Increase/Decrease	188,030.00
<b>Summary of Changes:</b>		
	Wages & Benefits	19,515.00
	Volunteer Firefighter Honorarium Adjustment	- 30,000.00
	Professional Development	- 8,000.00
	Supplies	1,850.00
	Telephone	500.00
	Subcontractor & Consultant Support	1,000.00
	Radio Licenses/Dispatch Fees & Utilities	1,500.00
	Personal Protective Equipment - 2026 Grant Amount Updated to \$52,820	11,665.00
	Transfer to Capital Fund (Capital Budget)	90,000.00
	Transfer to Reserves (Capital Budget Reallocation)	100,000.00
	<b>TOTAL:</b>	<b>188,030.00</b>

**Budget Note:** The budget includes a \$200,000 Reserve Transfer to the Reserve for Fire Capital (increased by \$100,000 from 2025)

# EXPENSES BY DEPARTMENT/SERVICE

**DEPT/SERVICE:** | Protection Services - Fire Services Equipment

	Year	Expenditures
Y:Y Change	2026	76,700.00
	2025	55,275.00
	Increase/ <b>Decrease</b>	21,425.00
	<b>Summary of Changes:</b> Aging Fleet: Repairs, Fuel (gas), Maintenance of Fleet & Required Safeties	21,425.00
	<b>TOTAL:</b>	21,425.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Station 1 (Birds Creek)

Y:Y Change

Year	Expenditures
2026	14,800.00
2025	14,555.00
Increase/Decrease	245.00
<b>Summary of Changes:</b>	
Utilities	245.00
<b>TOTAL:</b>	<b>245.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Fire Training Centre

	Year	Expenditures
Y:Y Change	2026	12,000.00
	2025	4,900.00
	Increase/ <b>Decrease</b>	7,100.00
<b>Summary of Changes:</b>		
	Furnace installation	5,000.00
	Utilities required for using training space regularly	2,100.00
	<b>TOTAL:</b>	<b>7,100.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Station 2 (Maynooth)

	Year	Expenditures
Y:Y Change	2026	12,800.00
	2025	8,120.00
	Increase/ <b>Decrease</b>	4,680.00
<b>Summary of Changes:</b>		
	Utilities	680.00
	Building Maintenance - Electric Door Opener	4,000.00
	<b>TOTAL:</b>	<b>4,680.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Storage Building

	Year	Expenditures
Y:Y Change	2026	7,000.00
	2025	9,335.00
	Increase/Decrease	- 2,335.00
<b>Summary of Changes:</b>		
	Utilities	- 2,335.00
	TOTAL:	- 2,335.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Fire Station 3 (Musclow Greenview)

	Year	Expenditures
Y:Y Change	2026	11,600.00
	2025	7,480.00
	Increase/ <b>Decrease</b>	4,120.00
<b>Summary of Changes:</b>		
	Utilities	1,120.00
	Building Maintenance - Electric Door Opener	3,000.00
	<b>TOTAL:</b>	<b>4,120.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Fire Bunker Gear Maintenance

Y:Y Change

Year	Expenditures
2026	1,750.00
2025	1,500.00
Increase/ <b>Decrease</b>	<b>250.00</b>
<b>Summary of Changes:</b>	
Reduction in laundry services required	- 250.00
TOTAL:	- 250.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Fire Mutual Aid/Rescue Unit

	Year	Expenditures
Y:Y Change	2026	10,530.00
	2025	10,530.00
	Increase/ <b>Decrease</b>	-
	<b>Summary of Changes:</b>	
	No change to budget	
	-	
	<b>TOTAL:</b>	
	-	

# Questions or comments relating to Fire Services Expenses?



# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Police Services

	Year	Expenditures
Y:Y Change	2026	1,225,600.00
	2025	1,104,190.00
	Increase/ <b>Decrease</b>	121,410.00
<b>Summary of Changes:</b>		
	O.P.P Services Annual Billing Adjustment 2026	120,910.00
	Bancroft O.P.P Detachment Board Budget Adjustment	500.00
	<b>TOTAL:</b>	<b>121,410.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services -Animal Control Services

	Year	Expenditures
Y:Y Change	2026	13,000.00
	2025	13,000.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

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



# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Protection Services - Building Services

	Year	Expenditures
Y:Y Change	2026	382,175.00
	2025	348,980.00
	Increase/Decrease	33,195.00
<b>Summary of Changes:</b>		
	Wages & Benefits	16,555.00
	Summer Intern Proposal (*see separate slide)	18,290.00
	Mileage (realign expense to fleet expenses, \$0 budget)	- 5,500.00
	Insurance & Legal	4,050.00
	IT & Licensing Fee Adjustments	- 200.00
	<b>TOTAL:</b>	<b>33,195.00</b>

# Service Level Adjustment Proposal: Building Department Summer Intern

## **Levy Impact Request: \$18,290**

The Building Department is requesting \$18,290 to support hiring a summer intern for the Building Department to assist with administrative and technical tasks, allowing current Building Officials to focus on legislated inspection and enforcement responsibilities.

The Building Department experiences a significant increase in permit applications, inspections, and general inquiries during the summer construction season. Existing staff are operating at or near capacity, prioritizing legislated functions such as permit issuance, inspections, and compliance with the Building Code.

Due to current staffing levels, administrative and technical support tasks (e.g., permit intake, file preparation, data entry, record updates, responding to routine inquiries, and inspection scheduling support) place additional strain on Building Officials. This limits staff availability for higher-value, regulated duties and can result in longer turnaround times, reduced responsiveness to the public, and increased risk of staff burnout during peak periods

# Service Level Adjustment Proposal: Building Department Summer Intern

Hiring a Building Intern for the summer season (16 weeks, May-August) provides targeted, cost-effective support during the highest demand period while building capacity and supporting customers and stakeholders. The intern can assist with administrative and technical tasks, allowing Building Officials to focus on legislated inspection and enforcement responsibilities.

## **Why now?**

- Seasonal construction activity continues to increase year over year
- Customer expectations for timely service remain high
- Proactive staffing support reduces risk of backlogs and complaints

This proposal supports compliance with the *Building Code Act* by enabling qualified staff to prioritize mandated inspections and permit reviews.

# Service Level Adjustment Proposal: Building Department Summer Intern

If approved, the Summer Intern would work out of the Musclow Greenview office space. There is existing office furniture available, a laptop can be repurposed from existing inventory, and minimal training/professional development investment would be required (two Ministry of Municipal Affairs and Housing exams: 2 x\$175= \$350.00). Existing supply budgets can cover any additional supplies required.

The rate of pay will align with the Municipality's Non-Union Corporate Wage Grid – Level 1 and hours of work would be from Monday to Friday 8:00 am - 4:00 pm (37.5 hours per week) for up to 16 weeks.

The successful candidate will possess the following:

## **Education**

- Recently qualified or actively pursuing a college diploma or university degree in Construction/Architectural Technology or Similar.

## **Experience and Knowledge**

- Working knowledge of Microsoft Word, Excel.
- Excellent communication skills, both written and verbal.
- Ability to work independently and in a team.
- Valid Ontario 'G2' or 'G' Driver's License with a clean abstract
- Proof of current or future enrolment in post-secondary education (to ensure eligibility for funding opportunities from grants and available summer funding programs)

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Building Services Equipment

	Year	Expenditures
Y:Y Change	2026	12,000.00
	2025	15,000.00
	Increase/Decrease	- 3,000.00
<b>Summary of Changes:</b>		
	Adjust Budget to Reflect Actuals	- 3,000.00
	TOTAL:	- 3,000.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Protection Services - Emergency Management

	Year	Expenditures
Y:Y Change	2026	36,000.00
	2025	36,000.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Protection Services - Bylaw Services

	Year	Expenditures
Y:Y Change	2026	103,835.00
	2025	101,465.00
	Increase/ <b>Decrease</b>	2,370.00
<b>Summary of Changes:</b>		
	Wages & Benefits	2,370.00
	<b>TOTAL:</b>	<b>2,370.00</b>

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



# EXPENSE DETAILS:

## Transportation Services

Account DESCRIPTION	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-6000- Roads	4,402,980.00	4,219,630.30	4,367,560.00	-183,349.70	-35,420.00	-0.80%
01-6010- Roads HH-62 Yard	87,000.00	69,288.40	80,000.00	-17,711.60	-7,000.00	-8.05%
01-6020- Roads Y Road Yard	27,500.00	28,085.65	27,500.00	585.65	0.00	0.00%
01-6030- Roads MG Yard	32,000.00	30,747.20	30,500.00	-1,252.80	-1,500.00	-4.69%
01-6040- Roads Maynooth Yard	18,500.00	17,011.49	18,500.00	-1,488.51	0.00	0.00%
01-6050- Roads Maintenance Operations	1,030,000.00	1,099,359.34	1,095,000.00	69,359.34	65,000.00	6.31%
01-6060- Roads Asset Management Capital Funding Program	710,000.00	710,000.00	880,000.00	0.00	170,000.00	23.94%
01-6100- Roads Equipment	548,500.00	410,777.28	532,250.00	-137,722.72	-16,250.00	-2.96%
01-6200- Streetlights	10,500.00	7,736.38	10,500.00	-2,763.62	0.00	0.00%



Road  
Maintenance



Bridge &  
Culvert  
Maintenance



Roads Yards  
Maintenance



Fleet  
Maintenance



Streetlights

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Roads

	Year	Expenditures
Y:Y Change	2026	4,367,560.00
	2025	4,402,980.00
	Increase/Decrease	- 35,420.00
<b>Summary of Changes:</b>		
	Wages & Benefits	77,550.00
	Loan Interest & Principal (debenture completed)	- 100,670.00
	Insurance	4,000.00
	Asset Management Planning (project completed)	- 25,000.00
	Radios & GPS System	5,000.00
	Professional Development	3,000.00
	Utilities & Telephone	700.00
	<b>TOTAL:</b>	<b>- 35,420.00</b>

**Budget Note:** The budget includes a \$1,300,000 Reserve Transfer to the Reserve for Equipment Replacement, Bridge Capital Maintenance and Road Construction, and the newly proposed HH Road 62 Reserve.

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Transportation Services - Roads HH-62 Yard

	Year	Expenditures
Y:Y Change	2026	80,000.00
	2025	87,000.00
	Increase/Decrease	- 7,000.00
<b>Summary of Changes:</b>		
	Utilities	3,000.00
	Building Maintenance (prior year projects complete)	- 10,000.00
	<b>TOTAL:</b>	- 7,000.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Roads Y Road Yard

	Year	Expenditures
Y:Y Change	2026	27,500.00
	2025	27,500.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Transportation Services - Roads MG Yard

	Year	Expenditures
Y:Y Change	2026	30,500.00
	2025	32,000.00
	Increase/Decrease	- 1,500.00
<b>Summary of Changes:</b>		
	Supplies	1,000.00
	Building Maintenance (prior year projects complete)	- 2,500.00
	TOTAL:	- 1,500.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads Maynooth Yard

	Year	Expenditures
Y:Y Change	2026	18,500.00
	2025	18,500.00
	Increase/ <b>Decrease</b>	-
	<b>Summary of Changes:</b>	
	No change to budget	-
	<b>TOTAL:</b>	-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads Maintenance Operations

	Year	Expenditures
Y:Y Change	2026	1,095,000.00
	2025	1,030,000.00
	Increase/ <b>Decrease</b>	65,000.00
<b>Summary of Changes:</b>		
	Brushing Subcontractor Proposal (*see separate slide)	50,000.00
	Dust Control Materials	10,000.00
	Line Painting Maintenance	5,000.00
	<b>TOTAL:</b>	65,000.00

# Service Level Adjustment Proposal: Roads Department Brushing Proposal

**Levy Impact Request: \$50,000**

The Roads Department is requesting \$50,000 to implement a brushing program utilizing subcontractor services.

Roadside brushing is a targeted investment that delivers measurable safety, asset protection, and cost avoidance benefits across the rural road network. Maintaining clear sightlines at intersections and curves, preserving the full usable road width, and protecting drainage infrastructure reduces collision risk, supports effective winter operations, and prevents accelerated road base deterioration caused by standing water.

# Service Level Adjustment Proposal: Roads Department Brushing Proposal

The Roads Department is requesting \$50,000 to implement a brushing program utilizing subcontractor services.

Proactive, scheduled brushing through subcontracted services avoids more costly reactive maintenance, emergency callouts, infrastructure repairs, and potential liability exposure. This modest annual investment helps safeguard the municipality's much larger capital investment in its roads while ensuring a consistent and defensible level of service for rural residents.

# Service Level Adjustment Proposal: Roads Department Brushing Proposal

If approved, the Roads Department will procure a subcontractor to perform brushing services on specifically targeted roads that require immediate brushing.

This proposal is in addition to regular brushing completed as part of the Municipality's annual capital program and regular maintenance. The goal is to get caught up on the large backlog of brushing required across the Municipality to address high priority roads.

# EXPENSES BY DEPARTMENT/SERVICE

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

	Year	Expenditures
Y:Y Change	2026	880,000.00
	2025	710,000.00
	Increase/ <b>Decrease</b>	170,000.00
<b>Summary of Changes:</b>		
	2026 Approved Capital Budget to fund annual road resurfacing projects - Transfer to Capital Fund	170,000.00
	<b>TOTAL:</b>	170,000.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Transportation Services - Roads Equipment

	Year	Expenditures
Y:Y Change	2026	532,250.00
	2025	548,500.00
	Increase/Decrease	- 16,250.00
<b>Summary of Changes:</b>		
	Adjust Budget to Actuals (newer fleet equipment requires less maintenance)	- 16,250.00
	<b>TOTAL:</b>	- 16,250.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Transportation Services - Streetlights

	Year	Expenditures
Y:Y Change	2026	10,500.00
	2025	10,500.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

Questions or comments relating to  
Transportation Services Expenses?



# EXPENSE DETAILS: Environmental Services

Account DESCRIPTION	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-6600- Enviromental - Lake Health	46,250.00	42,890.15	0.00	-3,359.85	-46,250.00	-100.00%
01-6800- Waste Disposal	854,220.00	607,359.12	943,745.00	-246,860.88	89,525.00	10.48%
01-6900- Recycling	330,000.00	320,233.92	134,000.00	-9,766.08	-196,000.00	-59.39%



Waste  
Disposal



Recycling  
Services

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Environmental Services - Lake Health (Grant)

	Year	Expenditures
Y:Y Change	2026	-
	2025	46,250.00
	Increase/Decrease	- 46,250.00
<b>Summary of Changes:</b>		
	Grant initiative & funding completed 2025	- 46,250.00
	<b>TOTAL:</b>	- 46,250.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Environmental Services - Waste Disposal

	Year	Expenditures
Y:Y Change	2026	943,745.00
	2025	854,220.00
	Increase/Decrease	89,525.00
<b>Summary of Changes:</b>		
	Wages & Benefits	8,025.00
	Supplies	5,000.00
	Consultants - BluMetric 2026 Services	25,000.00
	Subcontractor - C&D Grinding Services (Reserve Funded)	60,000.00
	Professional Development	1,500.00
	Wolf Creek Landfill Closure, additional closure items completed in 2025	- 10,000.00
	<b>TOTAL:</b>	<b>89,525.00</b>

**NOTE:** The budget also includes a \$15,000 Reserve Transfer to the Reserve for Landfill Closure Expense (2025 transfer maintained).

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: | Environmental Services - Recycling

	Year	Expenditures
Y:Y Change	2026	134,000.00
	2025	330,000.00
	Increase/Decrease	- 196,000.00
<b>Summary of Changes:</b>		
	Adjustment for Full Producer Responsibility	- 196,000.00
	<b>TOTAL:</b>	- 196,000.00

Questions or comments relating to  
Environmental Services Expenses?



# EXPENSE DETAILS:

## Recreation & Cultural Services

Account DESCRIPTION	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-7100- Other Health	0.00	0.00	0.00	0.00	0.00	-
01-7500- Parks	50,000.00	50,212.65	50,000.00	212.65	0.00	0.00%
01-7700- Recreation Facilities	81,000.00	83,560.51	86,000.00	2,560.51	5,000.00	6.17%
01-7710- Herschel Community Centre	21,000.00	31,254.67	24,000.00	10,254.67	3,000.00	14.29%
01-7720- Herschel Outdoor Rink	30,500.00	15,963.81	22,000.00	-14,536.19	-8,500.00	-27.87%
01-7740- Maynooth Rink	17,800.00	26,290.98	19,500.00	8,490.98	1,700.00	9.55%
01-7745- Lake St Peter Rink	15,500.00	7,659.01	15,500.00	-7,840.99	0.00	0.00%
01-7750- Lake St Peter Community Centre	18,450.00	13,640.18	18,700.00	-4,809.82	250.00	1.36%
01-7760- Bangor Community Centre	6,500.00	5,355.50	6,500.00	-1,144.50	0.00	0.00%
01-7780- Loggers Field	5,500.00	6,044.64	5,500.00	544.64	0.00	0.00%
01-7900- Municipal Contribution to Library	219,000.00	219,000.00	234,500.00	0.00	15,500.00	7.08%
01-7905- Municipal Contribution to Cemetery	12,000.00	24,247.79	12,000.00	12,247.79	0.00	0.00%
01-7910- Hastings Highlands Centre	281,635.00	264,720.03	235,525.00	-16,914.97	-46,110.00	-16.37%



Health



Parks &  
Recreation



Facilities



Library



Outdoor Rinks



Cemeteries

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Other Health

	Year	Expenditures
Y:Y Change	2026	-
	2025	-
	Increase/Decrease	-
	<b>Summary of Changes:</b> No healthcare donations currently budgeted for 2026	-
	<b>TOTAL:</b>	-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Parks

	Year	Expenditures
Y:Y Change	2026	50,000.00
	2025	50,000.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Recreation Facilities

	Year	Expenditures
Y:Y Change	2026	86,000.00
	2025	81,000.00
	Increase/Decrease	5,000.00
<b>Summary of Changes:</b>		
	Insurance	5,000.00
	<b>TOTAL:</b>	<b>5,000.00</b>

**NOTE:** The budget includes a Reserve Transfer of \$20,000 to the Reserve for Building Capital Expense (2025 transfer maintained).

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Herschel Community Centre

	Year	Expenditures
Y:Y Change	2026	24,000.00
	2025	21,000.00
	Increase/ <b>Decrease</b>	3,000.00
<b>Summary of Changes:</b>		
	Building Maintenance - Floor Repairs	3,000.00
	<b>TOTAL:</b>	<b>3,000.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Herschel Outdoor Rink

	Year	Expenditures
Y:Y Change	2026	22,000.00
	2025	30,500.00
	Increase/Decrease	- 8,500.00
<b>Summary of Changes:</b>		
	Adjust budget to actuals for contracted expenses	- 8,500.00
	<b>TOTAL:</b>	- 8,500.00

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Maynooth Outdoor Rink

	Year	Expenditures
Y:Y Change	2026	19,500.00
	2025	17,800.00
	Increase/ <b>Decrease</b>	1,700.00
<b>Summary of Changes:</b>		
	Utilities	700.00
	Building Maintenance	1,000.00
	<b>TOTAL:</b>	<b>1,700.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

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

	Year	Expenditures
Y:Y Change	2026	15,500.00
	2025	15,500.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Lake St. Peter Community Centre

	Year	Expenditures
Y:Y Change	2026	18,700.00
	2025	18,450.00
	Increase/ <b>Decrease</b>	250.00
<b>Summary of Changes:</b>		
	Utilities	250.00
	TOTAL:	250.00

# EXPENSES BY DEPARTMENT/SERVICE

**DEPT/SERVICE:**

Rec. & Cultural Services - Bangor Community Centre

	Year	Expenditures
Y:Y Change	2026	6,500.00
	2025	6,500.00
	Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b>		
No change to budget		-
TOTAL:		-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services - Loggers Field

	Year	Expenditures
Y:Y Change	2026	5,500.00
	2025	5,500.00
	Increase/ <b>Decrease</b>	-
	<b>Summary of Changes:</b>	
	No change to budget	-
	TOTAL:	-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Rec. & Cultural Services - Hastings Highlands Library

	Year	Expenditures
Y:Y Change	2026	234,500.00
	2025	219,000.00
	Increase/ <b>Decrease</b>	15,500.00
<b>Summary of Changes:</b>		
Annual Municipal Contribution Increase Request - wages & various budget adjustments		15,500.00
TOTAL:		15,500.00

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.



HASTINGS HIGHLANDS PUBLIC LIBRARY

# 2025 | YEAR IN REVIEW



**17,360**  
Items Checked  
Out



**13980**  
Library Visitors

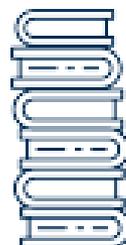
The library averaged over 53  
visitors each day (or 260 a week)



**195**  
New Cardholders



**3840**  
Unique visits to our  
website



**1012**  
New books were  
added to our collection

**89.5%**  
Of our circulation is  
from print books

Top 10  
Most Checked  
Out Books



## Top Highlights

- ▶ Held 5 Author Talks/Poetry Readings
- ▶ Outreach at Family Day & Fishing Derby
- ▶ Launched Rockhounding Gem Kits (Hastings County)
- ▶ Dark Skies Initiative with LSPPA & Waterheds Canada
- ▶ Record number attendance for Adult & Kids Book Clubs
- ▶ Back to School Dance Party

**497**  
Events were held  
special & recurring

**4,569**  
Patrons attended our events

# Hastings Highlands Public Library: 2026 Draft Budget Summary

DESCRIPTION	2025 BUDGET	2025 Actual (unaudited)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE
<b>REVENUES</b>					
Federal Grants	0.00	0.00	0.00	0.00	0.00
Provincial Grants	-17,280.00	- 18,240.40	-17,280.00	960.40	0.00
Grants from Municipality	-219,000.00	- 219,000.00	-234,500.00	0.00	15,500.00
Fees & Service Charges	-16,500.00	- 15,788.82	-15,300.00	-711.18	-1,200.00
Other Revenue	0.00	-	0.00	0.00	0.00
Reserve Transfers	0.00	-	0.00	0.00	0.00
				0.00	0.00
<b>TOTAL REVENUES</b>	<b>-252,780.00</b>	<b>-253,029.22</b>	<b>-267,080.00</b>	<b>249.22</b>	<b>14,300.00</b>
<b>EXPENSES</b>					
Library Wages & Benefits	216,025.00	200,055.80	229,805.00	-15,969.20	13,780.00
Library	36,755.00	37,376.14	37,275.00	621.14	520.00
<b>TOTAL EXPENSES</b>	<b>252,780.00</b>	<b>237,431.94</b>	<b>267,080.00</b>	<b>-15,348.06</b>	<b>14,300.00</b>
- SURPLUS/DEFICIT	0.00	-15,597.28	0.00		

# EXPENSES BY DEPARTMENT/SERVICE

**DEPT/SERVICE:** |

Rec. & Cultural Services -Municipal Contribution to Cemetery

Y:Y Change

Year	Expenditures
2026	12,000.00
2025	12,000.00
Increase/ <b>Decrease</b>	-
<b>Summary of Changes:</b> No change to budget	-
<b>TOTAL:</b>	-

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE: |

Rec. & Cultural Services -Hastings Highlands Centre

	Year	Expenditures
Y:Y Change	2026	235,525.00
	2025	281,635.00
	Increase/Decrease	- 46,110.00
<b>Summary of Changes:</b>		
	Wages & Benefits	1,390.00
	Supplies	2,000.00
	Utilities	1,500.00
	Building Maintenance & Equipment Maintenance (furnace project completed in 2025)	- 40,000.00
	IT Services (County services to move to levy funding format)	- 11,000.00
	<b>TOTAL:</b>	<b>- 46,110.00</b>

# Questions or comments relating to Recreation & Cultural Services Expenses?



# EXPENSE DETAILS:

## Planning & Development Services

Account DESCRIPTION	2025 BUDGET	2025 Actuals (unaudited, Nov 2025)	2026 BUDGET	BUDGET TO ACTUAL \$ VARIANCE	BUDGET TO BUDGET \$ VARIANCE	BUDGET TO BUDGET % VARIANCE
<b>EXPENSES</b>						
01-8100- Planning & Zoning	242,160.00	239,825.25	255,450.00	-2,334.75	13,290.00	5.49%
01-8300- Economic Development	76,500.00	33,461.69	78,000.00	-43,038.31	1,500.00	1.96%
01-8400- Fed Dev TGP Grant Program	102,325.00	91,776.91	0.00	-10,548.09	-102,325.00	-100.00%



Planning &  
Zoning  
Services



Economic  
Development

# EXPENSES BY DEPARTMENT/SERVICE

DEPT/SERVICE:

Planning & Development Services - Planning & Zoning

Y:Y Change	Year	Expenditures
		2026
	2025	242,160.00
	Increase/Decrease	13,290.00
	<b>Summary of Changes:</b>	
	Wages & Benefits	12,490.00
	Supplies	- 1,000.00
	Memberships	300.00
	Mileage	- 1,000.00
	Professional Development	2,500.00
	<b>TOTAL:</b>	<b>13,290.00</b>

# EXPENSES BY DEPARTMENT/SERVICE

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

	Year	Expenditures
Y:Y Change	2026	78,000.00
	2025	76,500.00
	Increase/Decrease	1,500.00
<b>Summary of Changes:</b>		
	Advertising - local newspapers for various holidays	500.00
	Grant Writing Consultant	1,000.00
	<b>TOTAL:</b>	<b>1,500.00</b>

**NOTE:** Budget includes a Reserve Transfer of \$5,000 to the Reserve for Economic Development Expense (2025 transfer maintained).

# EXPENSES BY DEPARTMENT/SERVICE

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

	Year	Expenditures
Y:Y Change	2026	-
	2025	102,325.00
	Increase/ <b>Decrease</b>	- <b>102,325.00</b>
<b>Summary of Changes:</b>		
	Grant initiative & funding complete in 2025	- <b>102,325.00</b>
	<b>TOTAL:</b>	- <b>102,325.00</b>

# 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
- Investing in municipal services to support customer service, growth, and community safety
- 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 2.1% on an annual basis in 2025  
(Source:[https://www.statcan.gc.ca/en/subjects-start/prices\\_and\\_price\\_indexes/consumer\\_price\\_indexes](https://www.statcan.gc.ca/en/subjects-start/prices_and_price_indexes/consumer_price_indexes))
- 2026 Economic conditions are unknown as trade risks persist, affordability pressures continue, and fiscal policy & government spending is anticipated to grow in 2026

# RESERVES SCHEDULE

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\*PLEASE NOTE THAT THESE AMOUNTS ARE UNAUDITED AND ARE SUBJECT TO CHANGE AS THE 2025 YEAR HAS NOT YET CLOSED. NO SURPLUS/DEFICIT ADJUSTMENTS ARE RECORDED\*



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# 2026 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 2026 proposed level is currently at 15.8% with a total value of \$1,570,000 currently included as transfers to reserves.

**YEAR: 2026 DRAFT**

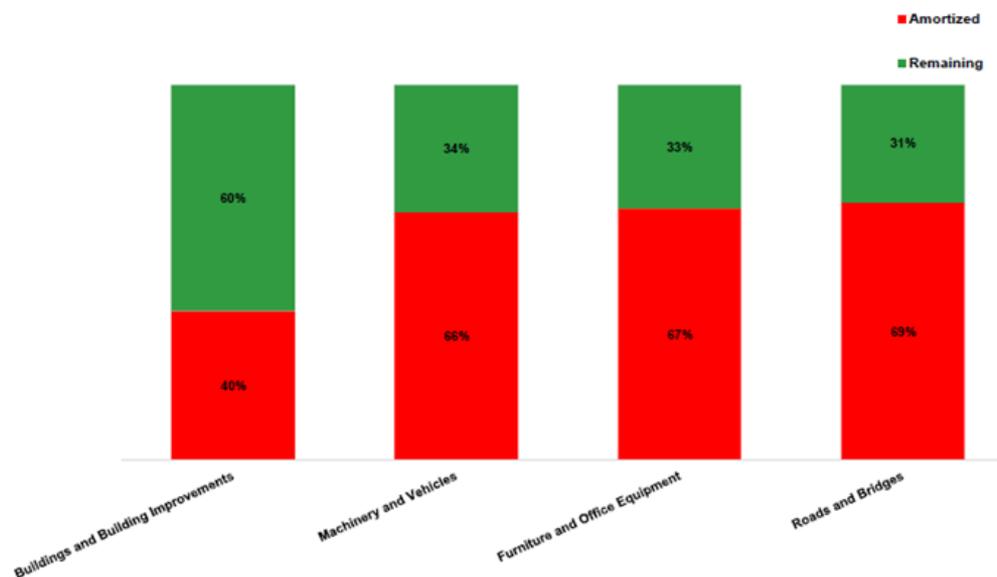
<b>Description of Discretionary Reserve</b>	<b>Account #</b>	<b>2025 (estimated)</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
		<b>Balance Dec 31</b>	<b>Budget From</b>	<b>Budget to</b>	<b>Balance Dec 31</b>
Reserve for Working Capital	01-3100-0100	1,035,530.37	-710,000.00		325,530.37
Modernization Funding: Allocated to Fire via Council Resolution 76-2022	01-3100-0100	339,674.48	-275,000.00		64,674.48
Reserve for Insurance Expense	01-3100-0110	30,065.48			30,065.48
Reserve for Election Expense	01-3100-0130	82,468.99	-60,000.00	15,000.00	37,468.99
Reserve for Recreation Expense	01-3100-0140	32,500.00			32,500.00
Reserve for Economic Development Expense	01-3100-0150	4,333.04		5,000.00	9,333.04
Reserve for Health Expense	01-3100-0160	10,000.00			10,000.00
Reserve for Gym Equipment Expense	01-3100-0170	0.00			0.00
Reserve for Proceeds from Sale of Land	01-3100-0180	235,397.18			235,397.18
Reserve for Building Capital Expense	01-3100-0200	169,054.75	-90,000.00	20,000.00	99,054.75
Reserve for Admin Capital Expense	01-3100-0210	298,928.83	-55,000.00	15,000.00	258,928.83
Reserve for Equipment Replacement	01-3100-0220	191,214.76	-425,000.00	500,000.00	266,214.76
Reserve for Bridge Capital Maintenance	01-3100-0230	174,734.29	-300,000.00	500,000.00	374,734.29
Reserve for Road Construction Expense	01-3100-0240	10,311.27	-160,000.00	200,000.00	50,311.27
Reserve for HH Road 62 (proposed new)	new			100,000.00	100,000.00
Reserve for Landfill Capital	01-3100-0250	372,637.69	-60,000.00		312,637.69
Reserve for Fire Capital	01-3100-0260	827,634.48	-370,000.00	200,000.00	657,634.48
Reserve for Landfill Closure Expense	01-3100-0900	538,884.69		15,000.00	553,884.69
<b>TOTAL</b>		<b>4,353,370.30</b>	<b>-2,505,000.00</b>	<b>1,570,000.00</b>	<b>3,418,370.30</b>

**YEAR: 2026 DRAFT**

<b>Description of Obligatory Reserve</b>	<b>Account #</b>	<b>2025 (estimated)</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
		<b>Balance Dec 31</b>	<b>Budget From</b>	<b>Budget to</b>	<b>Balance Dec 31</b>
Reserve for Gas Tax Fund (CCBF Funding)	03-3200-1030	36,682.60	-290,000.00	281,474.00	28,156.60
Reserve for OCIF (Deferred Revenue)	01-2200-0600	17,717.48	-185,000.00	172,886.00	5,603.48
Reserve for Cash In Lieu of Parkland (Deferred Revenue)	01-2200-0800	43,768.79	-25,000.00		18,768.79
Reserve for Cannabis Legalization Implementation	01-3100-0190	6,053.00			6,053.00
Reserve for Deferred Building Permit Revenue (PSAB 3400)	01-2200-0600	169,650.00			169,650.00
<b>TOTAL</b>		<b>273,871.87</b>	<b>-500,000.00</b>	<b>454,360.00</b>	<b>228,231.87</b>

# Reserve Transfers - Amortization

## Tangible Capital Assets - Average Useful Life

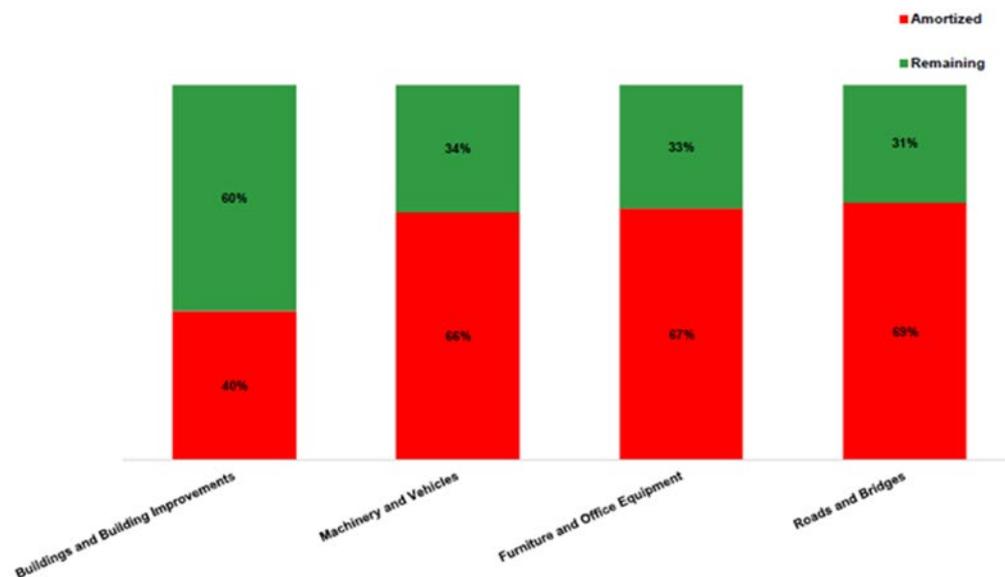


Source: Baker Tilly KDN LLP 2024

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

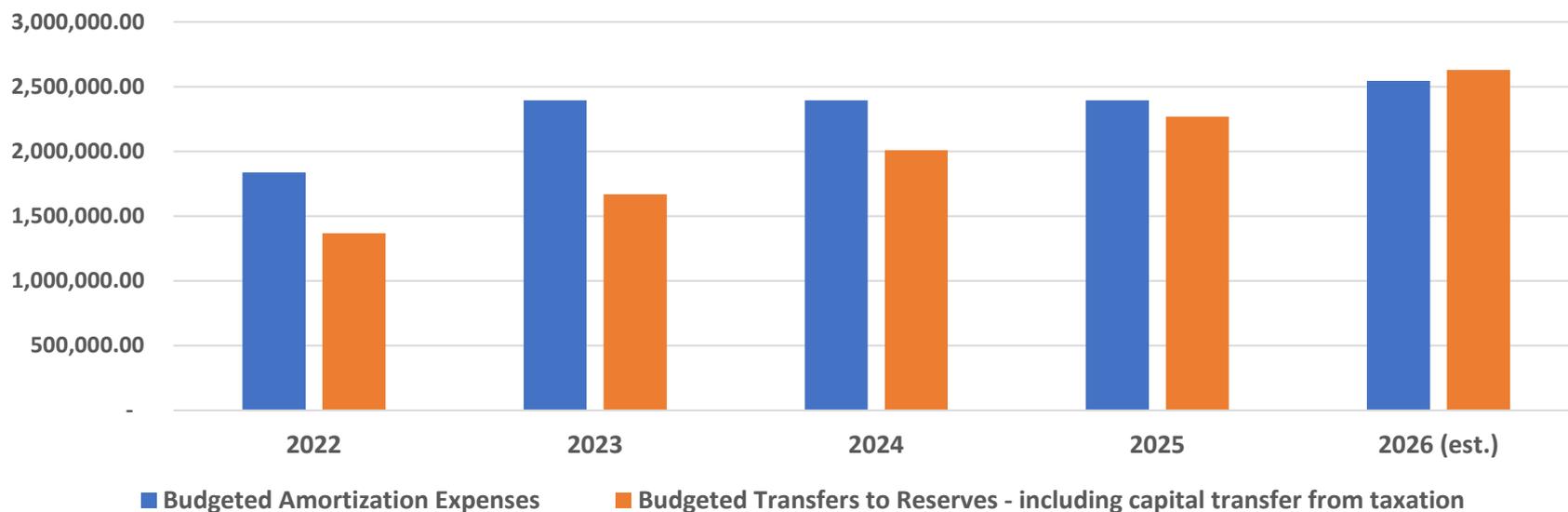


Source: Baker Tilly KDN LLP 2024

The Municipality's Asset Management Plan outlined that in addition to our annual needs, there is also an infrastructure backlog of approximately \$12.3 million, which is solely comprised of assets that remain in service beyond their estimated useful life. This demonstrates that Council needs to continue to invest in our assets in a sustainable manner.

# Reserve Transfers - Amortization

Annual Amortization vs. Annual Budgeted Transfers to Reserves



In 2025, the Municipality expensed over \$2.5M for the amortization of tangible capital assets. There has been a funding deficit between annual amortization expenses (i.e. 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 2026, the planned capital transfer from taxation is \$1,060,000 from both Roads and Fire Departments and with reserve transfers included, final exceeds estimated amortization expenses.

Annual taxation investment is supported by the Municipality's Asset Management Plan that recommends implementing a 2.75% annual increase in revenues to fund current infrastructure.

# Questions or comments relating to Reserves?



# DEBT SCHEDULE

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# DEBT SCHEDULE

## LONG TERM DEBT SCHEDULE - HASTINGS HIGHLANDS

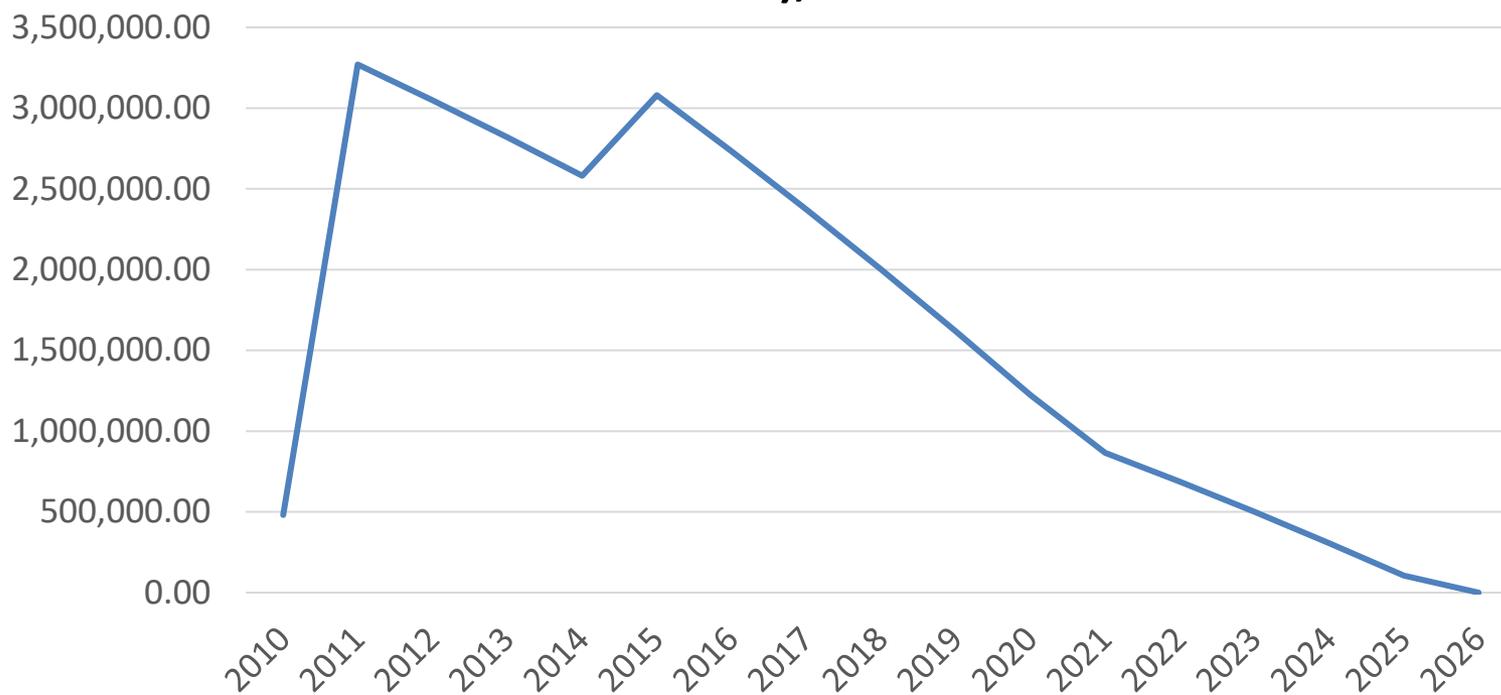
\*Assumes no new debt

\*Assumes existing debt stays at present fixed interest rates

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
<b>TOTAL</b>	<b>4,038,758.00</b>	<b>964,797.65</b>	<b>5,003,555.65</b>			

# DEBT SCHEDULE

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



Questions or comments relating to  
Debt Schedule?



# FINANCE ANALYTICS

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# 2025 TAX BILL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00908153	0.00352337	0.00153000	0.01413490
\$188,000 Assessment	\$1,707	\$662	\$288	<b>\$2,657</b> (rounded)

# 2026 TAX BILL: 4.50% PROPOSAL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00948622	TBA	0.00153000	TBA
\$188,000 Assessment	\$1,783	TBA	\$288	<b>TBA</b>

A typical residential ratepayer with an assessment of around \$188,000 will see an estimated annual increase of **\$76** to the **municipal portion** of their tax bill in 2026.

# 2025 TAX BILL

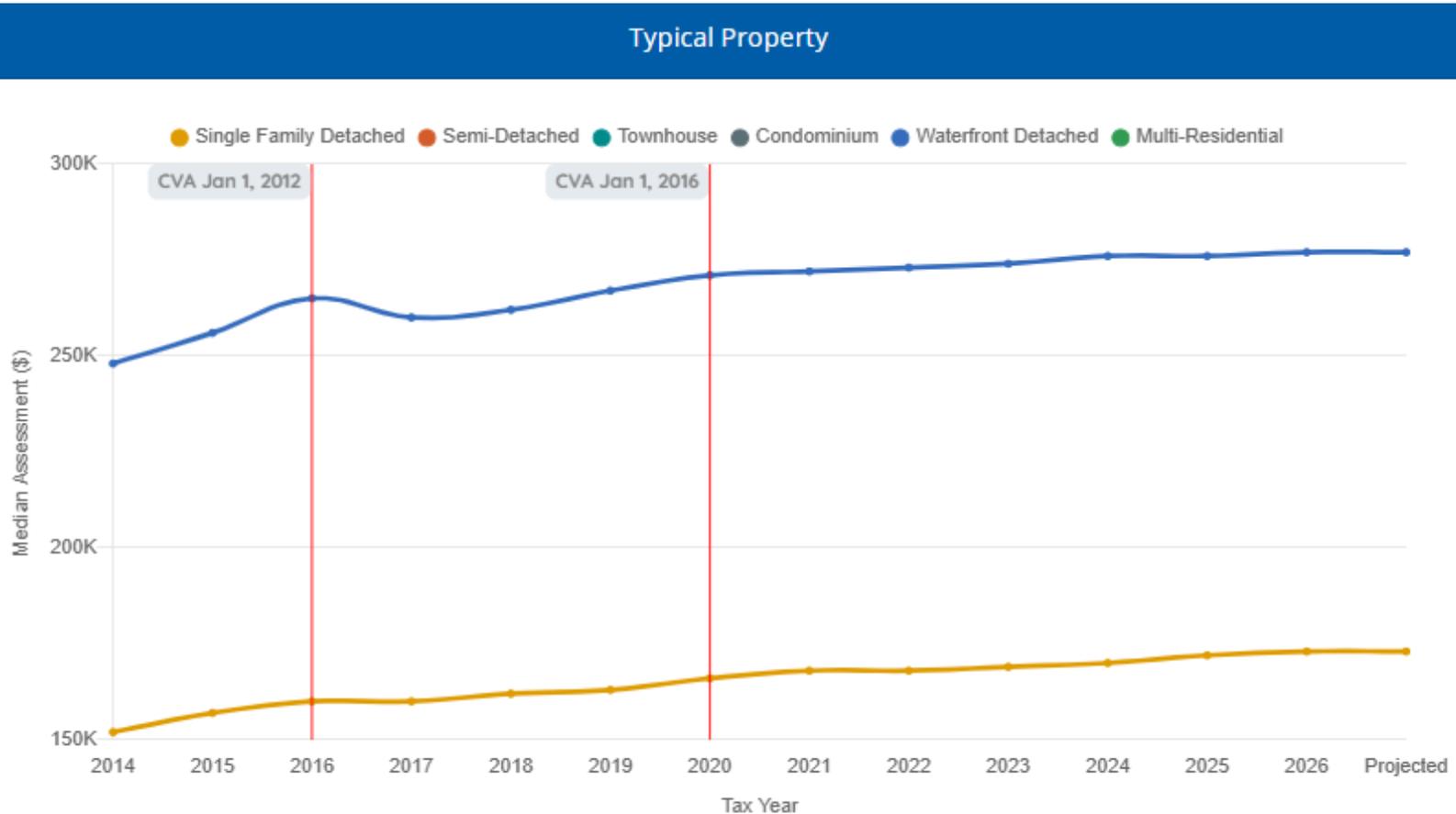
	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00908153	0.00352337	0.00153000	0.01413490
\$300,000 Assessment	\$2,724	\$1,057	\$459	<b>\$4,240 (rounded)</b>

# 2026 TAX BILL: 4.50% PROPOSAL

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Rate	0.00948622	TBA	0.00153000	TBA
\$300,000 Assessment	\$2,846	TBA	\$288	<b>TBA</b>

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 2026.

# MPAC: Typical Property Median Assessment in Hastings Highlands



**Single Family Detached Property Assessment: approx. \$173,000 median & \$187,000 average (2026 projections based on 2016 phase in)**

**Waterfront Detached Property Assessment: approx. \$277,000 median & \$298,000 average (2026 projections based on 2016 phase in)**

Questions or comments relating to  
Finance Analytics?



# PUBLIC COMMENTS

Members of the public can submit their comments on the Municipality's Draft 2026 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](mailto:clerk@hastingshighlands.ca) or can be submitted in-person at the Municipal Office.*



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# THANK YOU

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