



*Hastings Highlands*

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## QUARTERLY REPORT

FOR THE PERIOD January 1<sup>st</sup> to December 31, 2024

REGULAR MEETING OF COUNCIL

March 19, 2025

# GUIDE

1. Corporate Budget to Actual Reports
2. Professional Development and Mileage Expense Reports
3. Corporate Reserves Report
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# CORPORATE BUDGET --- TO ACTUAL REPORTS



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# HIGHLIGHTS: OPERATING BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS OPERATING BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+) ACCRUAL	(-)	CURRENT YTD	% BUDGET	2024 BUDGET	BUDGET	% BUDGET
				ACTUAL	SPENT		REMAINING IN	
REVENUES								
Municipal Taxation	-9,008,004.00		0.00	-9,008,004.00	101.07%	-8,912,334.00	95,670.00	-1.07%
Municipal Payment In Lieu	-49,369.00		0.00	-49,369.00	109.71%	-45,000.00	4,369.00	-9.71%
Federal & Provincial Grants	-1,878,201.00		0.00	-1,878,201.00	103.07%	-1,822,267.00	55,934.00	-3.07%
Fees & Service Charges	-884,452.00		0.00	-884,452.00	109.33%	-809,000.00	75,452.00	-9.33%
Other Revenue	-788,589.00		0.00	-788,589.00	123.57%	-638,175.00	150,414.00	-23.57%
Reserve Transfers	-512,635.00		0.00	-512,635.00	117.00%	-438,164.00	74,471.00	-17.00%
TOTAL REVENUES	-13,121,250.00		0.00	-13,121,250.00	103.60%	-12,664,940.00	456,310.00	-3.60%
EXPENSES								
General Government Services (Council & Admin)	1,498,281.00		0.00	1,498,281.00	102.25%	1,465,280.00	33,001.00	-2.25%
Protection Services	2,314,363.00		0.00	2,314,363.00	96.06%	2,409,201.00	-94,838.00	3.94%
Transportation Services	4,639,839.00		0.00	4,639,839.00	94.72%	4,898,664.00	-258,825.00	5.28%
Environmental Services	1,096,369.00		0.00	1,096,369.00	89.34%	1,227,165.00	-130,796.00	10.66%
Recreation & Cultural Services	692,895.00		0.00	692,895.00	96.23%	720,067.00	-27,172.00	3.77%
Planning & Development Services	290,632.00		0.00	290,632.00	102.77%	282,795.00	7,837.00	-2.77%
Principal Debt Payments	193,317.00		0.00	193,317.00	100.00%	193,318.00	-1.00	0.00%
Reserve Transfers	1,468,450.00		0.00	1,468,450.00	100.00%	1,468,450.00	0.00	0.00%
TOTAL EXPENSES	12,194,146.00		0.00	12,194,146.00	96.28%	12,664,940.00	-470,794.00	3.72%

# HIGHLIGHTS: CAPITAL BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS CAPITAL BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
<b>REVENUES</b>									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	-270,582.00		0.00		-270,582.00	88.25%	-306,608.41	36,026.41	11.75%
Municipal Debt	0.00		0.00		0.00	0.00%	0.00	0.00	
Municipal Taxation	-540,000.00		0.00		-540,000.00	100.00%	-540,000.00	0.00	0.00%
Municipal Reserves	-3,220,632.00		0.00		-3,220,632.00	81.07%	-3,972,500.00	751,868.00	18.93%
Gas Tax Transfer	-366,081.00		0.00		-366,081.00	87.50%	-418,391.59	52,310.59	12.50%
<b>TOTAL REVENUES</b>	<b>-4,397,295.00</b>		<b>0.00</b>		<b>-4,397,295.00</b>	<b>83.96%</b>	<b>-5,237,500.00</b>	<b>840,205.00</b>	<b>16.04%</b>
<b>EXPENSES</b>									
Roads	1,682,776.00		0.00		1,682,776.00	93.49%	1,800,000.00	-117,224.00	6.51%
Bridges	1,710,175.00		0.00		1,710,175.00	0.00%	1,600,000.00	110,175.00	
Buildings	99,669.00		0.00		99,669.00	0.00%	218,000.00	-118,331.00	100.00%
Waste Sites	0.00		0.00		0.00	0.00%	0.00	0.00	
Vehicles/Equipment	896,634.00		0.00		896,634.00	56.95%	1,574,500.00	-677,866.00	43.05%
Information Technology Replacement	6,616.00		0.00		6,616.00	26.46%	25,000.00	-18,384.00	73.54%
Recreation	1,425.00		0.00		1,425.00	7.13%	20,000.00	-18,575.00	92.88%
<b>TOTAL EXPENSES</b>	<b>4,397,295.00</b>		<b>0.00</b>		<b>4,397,295.00</b>	<b>83.96%</b>	<b>5,237,500.00</b>	<b>-840,205.00</b>	<b>16.04%</b>

# HIGHLIGHTS: CEMETERY BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS CEMETERY BUDGET

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
<b>REVENUES</b>									
Municipal Taxation	-11,825.00		0.00		-11,825.00	102.83%	-11,500.00	-325.00	-2.83%
TOTAL REVENUES	<u>-11,825.00</u>		<u>0.00</u>		<u>-11,825.00</u>	102.83%	<u>-11,500.00</u>	<u>-325.00</u>	-2.83%
<b>EXPENSES</b>									
Cemetery Property Maintenance	11,825.00		0.00		11,825.00	102.83%	11,500.00	325.00	-2.83%
TOTAL EXPENSES	<u>11,825.00</u>		<u>0.00</u>		<u>11,825.00</u>	102.83%	<u>11,500.00</u>	<u>325.00</u>	-2.83%

# HIGHLIGHTS: LIBRARY BUDGET

## MUNICIPALITY OF HASTINGS HIGHLANDS LIBRARY BUDGET- UNAUDITED

DESCRIPTION	ACTUAL	(+)	ACCRUAL	(=)	CURRENT YTD ACTUAL	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
<b>REVENUES</b>									
Federal Grants	0.00		0.00		0.00	0.00%	0.00	0.00	
Provincial Grants	-18,180.00		0.00		-18,180.00	96.81%	-18,780.00	600.00	3.19%
Municipality Contribution	-205,000.00		0.00		-205,000.00	100.00%	-205,000.00	0.00	0.00%
Fees & Service Charges	-18,675.00		0.00		-18,675.00	153.01%	-12,205.00	-6,470.00	-53.01%
Reserve Transfers	0.00		0.00		0.00	0.00%	-900.00	900.00	100.00%
<b>TOTAL REVENUES</b>	<u>-241,855.00</u>		<u>0.00</u>		<u>-241,855.00</u>	102.10%	<u>-236,885.00</u>	<u>-4,970.00</u>	-2.10%
<b>EXPENSES</b>									
Library	236,593.00		0.00		236,593.00	99.88%	236,885.00	-292.00	0.12%
<b>TOTAL EXPENSES</b>	<u>236,593.00</u>		<u>0.00</u>		<u>236,593.00</u>	99.88%	<u>236,885.00</u>	<u>-292.00</u>	0.12%

# MILEAGE & PROFESSIONAL DEVELOPMENT EXPENSE REPORTS

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# MILEAGE EXPENSE REPORT

Period: December 31, 2024

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Department: MILEAGE (incl. gas & oil)	ACTUAL	(+)	ACCRUAL	(=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$ DOLLARS)	% BUDGET REMAINING
Corporate Management/Administration	1,742.46		-		1,742.46	49.78%	3,500.00	-1,757.54	50.22%
Fire Services	56.92		-		56.92	0.69%	8,270.00	-8,213.08	99.31%
<i>Fire Equipment</i>									
#101 Response SUV - Fire Chief	4,457.16		-		4,457.16	82.54%	5,400.00	-942.84	17.46%
#151 Brush Truck	461.83		-		461.83	131.95%	350.00	111.83	-31.95%
#161 ATV	12.48		-		12.48	10.40%	120.00	-107.52	89.60%
#171 Equipment Van	937.29		-		937.29	110.27%	850.00	87.29	-10.27%
#181 Tanker	646.75		-		646.75	107.79%	600.00	46.75	-7.79%
#182 Tanker	399.37		-		399.37	19.97%	2,000.00	-1,600.63	80.03%
#191 Engine	1,504.03		-		1,504.03	100.27%	1,500.00	4.03	-0.27%
#371 Equipment Van	929.77		-		929.77	109.38%	850.00	79.77	-9.38%
#381 Tanker	402.87		-		402.87	47.40%	850.00	-447.13	52.60%
#382 Tanker	312.17		-		312.17	36.73%	850.00	-537.83	63.27%
#391 Engine	1,664.62		-		1,664.62	138.72%	1,200.00	464.62	-38.72%
#461 ATV	-		-		-	0.00%	120.00	-120.00	100.00%
#471 Equipment Van	299.31		-		299.31	35.21%	850.00	-550.69	64.79%
#481 Tanker	218.83		-		218.83	25.74%	850.00	-631.17	74.26%
#491 Engine	1,426.76		-		1,426.76	95.12%	1,500.00	-73.24	4.88%
#571 Equipment Van	564.25		-		564.25	65.61%	860.00	-295.75	34.39%
#671 Equipment Van	689.57		-		689.57	101.41%	680.00	9.57	-1.41%
#691 Equipment Van	377.80		-		377.80	94.45%	400.00	-22.20	5.55%
Fire Services & Equipment Subtotal	15,361.78		-		15,361.78	54.67%	28,100.00	-12,738.22	45.33%

# MILEAGE EXPENSE REPORT

Period: December 31, 2024

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Department: MILEAGE (incl. gas & oil)	ACTUAL	(+)	ACCRUAL	(=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
Building Services	15,023.79		-		15,023.79	92.74%	16,200.00	-1,176.21	7.26%
Bylaw Services	2,933.92		-		2,933.92	73.35%	4,000.00	-1,066.08	26.65%
Roads	642.36		-		642.36	64.24%	1,000.00	-357.64	35.76%
Roads Bulk Fuel & Oil (dyed)	331,245.71		-		331,245.71	87.17%	380,000.00	-48,754.29	12.83%
<i>Roads Equipment</i>									
#102 Works Truck - Out of Service April 2024	215.23		-		215.23	4.78%	4,500.00	-4,284.77	95.22%
#105 Works Truck - Operations Manager	4,482.61		-		4,482.61	64.04%	7,000.00	-2,517.39	35.96%
#106 Works Truck - Operations Staff	13,277.36		-		13,277.36	132.77%	10,000.00	3,277.36	-32.77%
#107 Works Truck - Operations Staff	6,927.80		-		6,927.80	76.98%	9,000.00	-2,072.20	23.02%
#108 Works Truck - Operations Staff	3,910.30		-		3,910.30	71.10%	5,500.00	-1,589.70	28.90%
#109 Works Truck - Operations Supervisor	7,312.44		-		7,312.44	121.87%	6,000.00	1,312.44	-21.87%
#110 Works Truck - Operations Supervisor	6,789.91		-		6,789.91	113.17%	6,000.00	789.91	-13.17%
#111 Works Truck - Operations Staff	4,007.11		-		4,007.11	57.24%	7,000.00	-2,992.89	42.76%
#410 Bangor Steamer	-		-		-	0.00%	500.00	-500.00	100.00%
Roads & Roads Equipment Subtotal	378,810.83		-		378,810.83	86.78%	436,500.00	-57,689.17	13.22%
Waste Disposal	2,615.64		-		2,615.64	65.39%	4,000.00	-1,384.36	34.61%
Planning	1,500.46		-		1,500.46	50.02%	3,000.00	-1,499.54	49.98%
<b>Total</b>	<u>417,988.88</u>		<u>0.00</u>		<u>417,988.88</u>	<u>84.39%</u>	<u>495,300.00</u>	<u>-77,311.12</u>	<u>15.61%</u>

# PROFESSIONAL DEVELOPMENT EXPENSE REPORT

## Professional Development Expense Report

Period: December 31, 2024

Department: PROFESSIONAL DEVELOPMENT	ACTUAL	(+)	ACCRUAL	(=)	Current YTD Actual	% BUDGET SPENT	2024 BUDGET	BUDGET REMAINING IN (\$) DOLLARS	% BUDGET REMAINING
Corporate Management/Administration	14,424.90		0.00		14,424.90	75.92%	19,000.00	-4,575.10	24.08%
Fire Services	36,140.80		0.00		36,140.80	38.21%	94,580.00	-58,439.20	61.79%
Building Services	4,771.76		0.00		4,771.76	73.41%	6,500.00	-1,728.24	26.59%
Emergency Management Services	304.97		0.00		304.97	30.50%	1,000.00	-695.03	69.50%
Bylaw Services	1,086.61		0.00		1,086.61	54.33%	2,000.00	-913.39	45.67%
Roads	14,710.43		0.00		14,710.43	54.48%	27,000.00	-12,289.57	45.52%
Waste Disposal	3,409.49		0.00		3,409.49	68.19%	5,000.00	-1,590.51	31.81%
Planning	3,483.02		0.00		3,483.02	77.40%	4,500.00	-1,016.98	22.60%
<b>TOTAL</b>	<u>78,331.98</u>		<u>0.00</u>		<u>78,331.98</u>	49.09%	<u>159,580.00</u>	<u>-81,248.02</u>	<u>50.91%</u>

# CORPORATE RESERVES --- REPORT



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# CORPORATE RESERVES REPORT

## YEAR: 2024 (UNAUDITED)

Description of Discretionary Reserve	Account #	2023 (unaudited)	2024	2024	2024	2024
		Balance Dec 31	Actual From	Actual to	Internal Transfer(s)	Balance Dec 31
Reserve for Working Capital	01-3100-0100	2,037,055.49	-715,065.54			1,321,989.95
Modernization Funding: Allocated to Fire via Council Resolution 76-2022	01-3100-0100	550,090.56	-55,726.57			494,363.99
Reserve for Insurance Expense	01-3100-0110	30,065.48				30,065.48
Reserve for Election Expense	01-3100-0130	52,468.99		15,000.00		67,468.99
Reserve for Recreation Expense	01-3100-0140	32,500.00				32,500.00
Reserve for Economic Development Expense	01-3100-0150	46,494.04	-2,411.00	5,250.00		49,333.04
Reserve for Health Expense	01-3100-0160	10,000.00				10,000.00
Reserve for Gym Equipment Expense	01-3100-0170	8,164.00	-2,932.00			5,232.00
Reserve for Proceeds from Sale of Land	01-3100-0180	313,614.17	-221,961.90			91,652.27
Reserve for Building Capital Expense	01-3100-0200	441,934.58	-144,619.61	18,200.00		315,514.97
Reserve for Admin Capital Expense	01-3100-0210	293,679.36	-6,615.60	15,000.00		302,063.76
Reserve for Equipment Replacement	01-3100-0220	30,901.71	-546,870.42	625,000.00		109,031.29
Reserve for Bridge Capital Maintenance	01-3100-0230	812,616.62	-1,060,000.00	250,000.00		2,616.62
Reserve for Road Construction Expense	01-3100-0240	462,869.73	-828,250.00	425,000.00		59,619.73
Reserve for Landfill Capital	01-3100-0250	372,637.69				372,637.69
Reserve for Fire Capital	01-3100-0260	676,609.55	-39,662.58	100,000.00		736,946.97
Reserve for Landfill Closure Expense	01-3100-0900	622,004.07	-107,757.12	15,000.00		529,246.95
<b>TOTAL</b>		6,793,706.04	-3,731,872.34	1,468,450.00		4,530,283.70

## YEAR: 2024 (UNAUDITED)

Description of Obligatory Reserve	Account #	2023 (unaudited)	2024		
		Balance Dec 31	Balance Dec 31		
Reserve for Gas Tax Fund (CCBF Funding)	03-3200-1030	171,374.50	-366,081.10	274,634.91	79,928.31
Reserve for OCIF (Deferred Revenue)	01-2200-0600	80,711.81	-270,581.67	226,190.79	36,320.93
Reserve for Recreation (Seniors Grant Lawn Bowling)	01-2200-0600	5,466.94	-5,466.94		0.00
Reserve for Cash In Lieu of Parkland (Deferred Revenue)	01-2200-0800	31,325.74	-1,424.64	8,665.17	38,566.27
Reserve for Cannabis Legalization Implementation	01-3100-0190	6,053.00			6,053.00
Reserve for Building Department Stabilization Fund	01-3100-0570	-			0.00
<b>TOTAL</b>		294,931.99			160,868.51

# OUTSTANDING TAX ARREARS REPORT

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# OUTSTANDING TAX ARREARS REPORT

## 2024 Quarterly Outstanding Tax Arrears Report

### YEAR END 2023

As at December 31, 2023

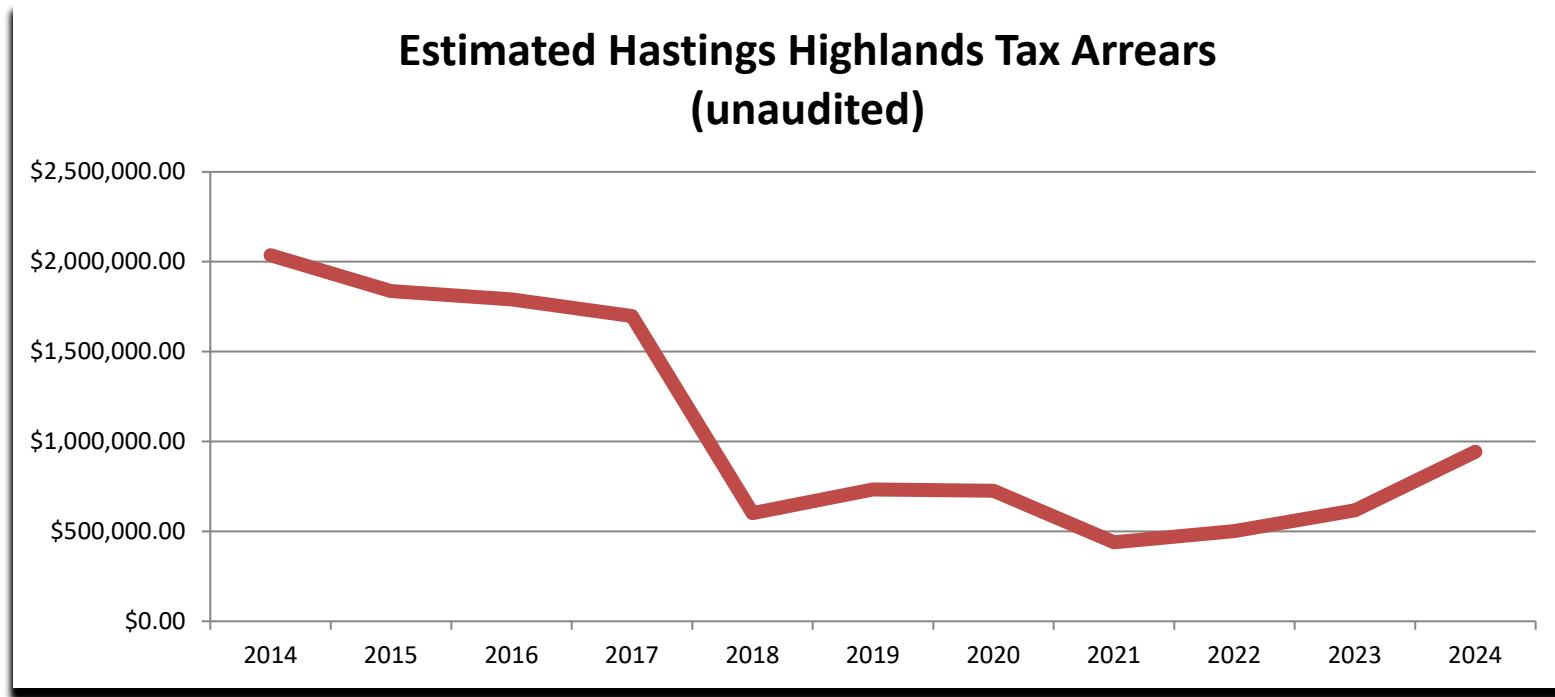
	As at December 31, 2023		
	Amount	Penalty/Interest	Total
Current Year			
Last Year	417,200.57	32,553.59	449,754.16
Previous Year	85,006.78	26,424.76	111,431.54
Prior Years	14,256.69	4,214.37	18,471.06
<b>Total</b>	<u>20,509.00</u>	<u>17,222.94</u>	<u>37,731.94</u>
	536,973.04	80,415.66	617,388.70

### COMPARING LIKE HISTORICAL PERIODS

	As at December 31, 2024			As at December 31, 2023			
	Amount	Penalty/Interest	Total	Amount	Penalty/Interest	Total	Variance
Current Year	722,060.97	47,858.25	769,919.22	417,200.57	32,553.59	449,754.16	320,165.06
Last Year	127,463.46	16,406.99	143,870.45	85,006.78	26,424.76	111,431.54	32,438.91
Previous Year	12,054.07	4,150.84	16,204.91	14,256.69	4,214.37	18,471.06	-2,266.15
Prior Years	<u>6,820.78</u>	<u>6,791.96</u>	<u>13,612.74</u>	<u>20,509.00</u>	<u>17,222.94</u>	<u>37,731.94</u>	<u>-24,119.20</u>
<b>Total</b>	868,399.28	75,208.04	<u>943,607.32</u>	536,973.04	80,415.66	<u>617,388.70</u>	<u>326,218.62</u>

**NOTE:** The Municipality's 2024 year-end tax arrears appear higher than usual due to the 2024 postal strike and the inability to send out year end arrears and courtesy tax sale notices.

Notices were sent out in January and arrears have since declined. Tax arrears in February 2025 were approximately \$400,000. Staff continue to monitor tax arrears and use collection methods available as prescribed within the Municipality's Collection Policy (Bylaw 2018-061).



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