

2023-24 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
TWLFTH MONTH ENDING MARCH 31, 2024

REVENUE	2023-24 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2024	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS MARCH 31, 2024	VARIANCE % (BASED ON ACTUALS)
TAXES	\$ 21,913,069	70%	\$ 21,808,399	-0.5%	\$ (104,670)	\$ 21,808,399	0.5%
SEWER	\$ 2,419,383	8%	\$ 2,285,824	-5.5%	\$ (133,559)	\$ 2,285,824	5.5%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,420,477	8%	\$ 2,333,429	-3.6%	\$ (87,048)	\$ 2,333,429	3.6%
GRANTS	\$ 91,600	0%	\$ 259,798	183.6%	\$ 168,198	\$ 259,798	100.0%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,159,282	4%	\$ 1,415,838	22.1%	\$ 256,556	\$ 1,415,838	-22.1%
SALES OF SERVICES	\$ 1,014,521	3%	\$ 1,075,288	6.0%	\$ 60,767	\$ 1,075,288	-6.0%
OTHER REVENUE ²	\$ 666,961	2%	\$ 1,760,259	163.9%	\$ 1,093,298	\$ 1,760,259	-163.9%
UNCONDITIONAL TRANSFERS	\$ 1,230,201	4%	\$ 667,567	-45.7%	\$ (562,634)	\$ 526,890	57.2%
TRANSFERS FROM FED OR PROV GOVT.	\$ 15,000	0%	\$ 24,107	60.7%	\$ 9,107	\$ 24,107	-60.7%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 230,789	1%	\$ 298,579	29.4%	\$ 67,790	\$ 298,579	-29.4%
TOTAL	\$ 31,161,283	100%	\$ 31,929,088	2.5%	\$ 767,805	\$ 31,788,411	-2.0%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 3,576,930	11%	\$ 3,809,318	6.5%	\$ 232,388	\$ 3,809,318	-6.5%
PROTECTIVE SERVICES ⁴	\$ 9,206,807	30%	\$ 9,600,345	4.3%	\$ 393,538	\$ 9,600,345	-4.3%
TRANSPORTATION	\$ 1,659,302	5%	\$ 1,637,868	-1.3%	\$ (21,434)	\$ 1,637,868	1.3%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 3,589,052	12%	\$ 4,309,272	20.1%	\$ 720,220	\$ 4,309,272	-20.1%
PUBLIC HEALTH SERVICES ⁶	\$ 298,345	1%	\$ 292,687	-1.9%	\$ (5,658)	\$ 292,687	1.9%
PLANNING	\$ 1,111,360	4%	\$ 1,220,876	9.9%	\$ 109,516	\$ 1,220,876	-9.9%
RECREATION	\$ 3,054,574	10%	\$ 3,187,967	4.4%	\$ 133,393	\$ 3,187,967	-4.4%
EDUCATION	\$ 5,000,882	16%	\$ 5,028,024	0.5%	\$ 27,142	\$ 5,028,024	-0.5%
PRINCIPAL INSTALLMENTS	\$ 2,207,653	7%	\$ 1,983,526	-10.2%	\$ (224,127)	\$ 1,983,526	10.2%
NET TRANSFERS	\$ 1,456,378	5%	\$ 1,002,842	-31.1%	\$ (453,536)	\$ 1,002,842	31.1%
TOTAL	\$ 31,161,283	100%	\$ 32,072,725	2.9%	\$ 911,442	\$ 32,072,725	-2.9%
SURPLUS / DEFICIT	\$ -		\$ (143,637)			\$ (284,314)	
MITIGATED DEFICIT (TFR OPERARTING RESERVE)			\$ (143,637)				
TOTAL SURPLUS (DEFICIT) OVER THE BUDGET			\$ (0)	0.0%			

Please note that if revenue and expenditures were incurred evenly over the year approximately 100% of the budget would be used. This percentage provides a guideline when reviewing the above. However, it is important to keep in mind that account variances (up or down) will occur throughout the fiscal year. For example, seasonal activities such as summer programs and facility maintenance, as well as winter snow removal, will influence the budget in a non-uniform manner throughout the year. Items such as transfers from reserves, will also impact budget to actuals throughout the year as they occur at fiscal year end.

The overall projected deficit based on the variance analysis for the general fund is \$143,637. We have reduced the capital contribution by \$747,000 relating to the budgeting error previously presented at the September 26, 2023, Council meeting. The remaining deficit, as communicated, will be mitigated through a transfer from the operating reserve, following the March 31, 2024, report to Council.

Keynotes:

Revenue Highlights

- Deed Transfer Tax ended the year at \$1.9 million on March 31, 2024, which is 95.2% of budget.
- Unconditional Transfers is lower by \$562,634, due to the Municipal Financial Capacity Grant.
- Operational Grants came in higher, as well as Other Revenue due to miscellaneous revenue including permits, licenses, rentals, tax certificates, and return on investment.
- Services Provided to Other Governments is higher due to host community fees associated to the landfill, which was \$349,716 over budget.
- Sale of Services were lower due to recreation revenue, we utilized the remaining \$124,405 from Safe Restart funding.

Expenditure Highlights

- RCMP is higher, with the addition of the provincial RCMP quarterly billing of \$236,291.
- Fire Protection is higher, due to the major repairs for Hantsport Fire, and Windsor Fire apparatus and increases associated with Southwest Hants Fire Operating and Regional Fire Operations.
- Emergency is higher due to the costs associated with the flood, and additional communication approved by Council.
- Taxation is higher due to broadening eligibility within the Residential Property Tax Assistance policy.
- General Government is higher, with the increases associated with office buildings, Council Chambers furniture, and Dial-A-Ride.
- Environmental Health Services are higher due to increases associated to sewer depreciations and increases in tipping charges associated to the flood. In addition, the Windsor sewer's operational sewer treatment cost has increased due to higher utility costs (water and power) and insurance.
- Facilities for many departments have had higher than expected power costs.
- Education is higher by \$27,142, and the Regional Library is also higher by \$7,750.

LEGEND:

- 1 - SERVICES PROVIDED TO OTHER GOVERNMENTS INCLUDES: RECYCLING/ENFORCMENT, HOST COMMUNITY FEES, ADMINISTRATION FEES, COURTHOUSE
- 2 - OTHER REVENUE INCLUDES: INTEREST & PENALTIES, RETURN ON INVESTMENTS, ADMINISTRATIVE RENTALS AND LEASES, FINES, LICENSES & PERMITS
- 3 - GENERAL GOVERNMENT SERVICE INCLUDES: LEGISLATIVE, ADMINISTRATION, FINANCIAL SERVICES, FACILITIES, LIBRARIES
- 4 - PROTECTIVE SERVICES INCLUDES: RCMP, FIRE, REMO, BY-LAW, COURTHOUSE, BUILDING INSPECTION
- 5 - ENVIRONMENTAL HEALTH SERVICES INCLUDES: SEWER, WASTE COLLECTION, WASTE DIVERSION, LANDFILL
- 6 - PUBLIC HEALTH SERVICES INCLUDES: CEMENTERIES, PUBLIC HOUSING

Table 2:

WEST HANTS REGIONAL MUNICIPALITY Sports Complex Fundraising/Donation Update March 31, 2024	
Original Fundraising Goal	\$2,000,000
Fundraised by Municipality of West Hants	\$ 89,834
Fundraised Since Consolidation	\$ 2,000
Non-Monetary Donations	\$ 3,763
Sponsorship to March 31, 2023	\$ 25,215
Advertising to March 31, 2023	\$ 47,500
Sponsorship to June 30, 2023 - December 31, 2023	\$ -
Advertising to June 30, 2023 - December 31, 2023	\$ -
Sponsorship to March 31, 2024	\$ 17,600
Advertising to March 31, 2024	\$ 14,400
Remaining to Reach Fundraising Goal	\$ 1,799,689

**West Hants Regional Municipality
2023-24 Windsor Water Budget**

REVENUE	2023-24 BUDGET	ACTUALS MARCH 31, 2024	VARIANCE % (BASED ON ACTUALS)	FORECAST MARCH 31, 2024	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)
Rate Sales	\$ 1,494,063	\$ 1,348,324	-9.8%	\$ 1,348,324	-9.8%	\$ (145,739)
Fire Protection	\$ 474,303	\$ 474,303	0.0%	\$ 474,303	0.0%	\$ -
Sprinkler Services	\$ 5,927	\$ 5,650	-4.7%	\$ 5,650	-4.7%	\$ (277)
Other Operating Revenue	\$ 113,993	\$ 105,552	-7.4%	\$ 105,552	-7.4%	\$ (8,441)
Total Operating Revenue	\$ 2,088,286	\$ 1,933,830	-7.4%	\$ 1,933,830	-7.4%	\$ (154,456)
EXPENSES						
Source of Supply	\$ 6,800	\$ 9,512	39.9%	\$ 9,512	39.9%	\$ 2,712
Water Treatment	\$ 532,192	\$ 576,452	8.3%	\$ 576,452	8.3%	\$ 44,260
Transmission & Distribution	\$ 484,885	\$ 496,263	2.3%	\$ 496,263	2.3%	\$ 11,378
Administration & General	\$ 587,149	\$ 407,457	-30.6%	\$ 407,457	-30.6%	\$ (179,692)
Total Operating Expenditures	\$ 1,611,026	\$ 1,489,684	-7.5%	\$ 1,489,684	-7.5%	\$ (121,342)
Total Non-Operating Revenue	\$ 3,180	\$ 30,493	858.8%	\$ 30,493	858.8%	\$ 27,313
Total Non-Operating Expenditures	\$ 173,794	\$ 197,783	13.8%	\$ 197,783	13.8%	\$ 23,989
Operating Surplus/Deficit	\$ 306,646	\$ 276,855	-9.7%	\$ 276,855	-9.7%	\$ (29,791)

**West Hants Regional Municipality
2023-24 West Hants Water Budget**

REVENUE	2023-24 BUDGET	ACTUALS MARCH 31, 2024	VARIANCE % (BASED ON ACTUALS)	FORECAST MARCH 31, 2024	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)
Rate Sales	\$ 1,761,134	\$ 1,703,903	-3.2%	\$ 1,703,903	-3.2%	\$ (57,231)
Fire Protection	\$ 614,950	\$ 613,607	-0.2%	\$ 613,607	-0.2%	\$ (1,344)
Sprinkler Services	\$ 927	\$ 1,800	94.2%	\$ 1,800	94.2%	\$ 873
Other Operating Revenue	\$ 188,959	\$ 51,939	-72.5%	\$ 51,939	-72.5%	\$ (137,021)
Total Operating Revenue	\$ 2,565,970	\$ 2,371,248	-7.6%	\$ 2,371,248	-7.6%	\$ (194,722)
EXPENSES						
Source of Supply	\$ 439,132	\$ 442,631	0.8%	\$ 442,631	0.8%	\$ 3,499
Water Treatment	\$ 469,550	\$ 507,466	8.1%	\$ 507,466	8.1%	\$ 37,916
Transmission & Distribution	\$ 822,337	\$ 755,087	-8.2%	\$ 755,087	-8.2%	\$ (67,250)
Administration & General	\$ 797,499	\$ 746,378	-6.4%	\$ 746,378	-6.4%	\$ (51,120)
Total Operating Expenditures	\$ 2,528,518	\$ 2,451,562	-3.0%	\$ 2,451,562	-3.0%	\$ (76,955)
Total Non-Operating Revenue	\$ 3,500	\$ 47,672	1262.0%	\$ 47,672	1262.0%	\$ 44,172
Total Non-Operating Expenditures	\$ 136,044	\$ 154,562	13.6%	\$ 154,562	13.6%	\$ 18,518
Operating Surplus/Deficit	\$ (95,091)	\$ (187,205)	96.9%	\$ (187,205)	96.9%	\$ (92,113)

WEST HANTS REGIONAL MUNICIPALITY
WATER UTILITIES - CONSUMPTION REPORT - MARCH 2024

Utility	Q1	Q2	Q3	Q4	TOTAL CONSUMPTION ¹
West Hants Water					
TMP (incl. Wentworth)	7,796,643	9,364,341	7,971,378	7,888,570	33,020,931
Hantsport	4,683,140	6,231,282	5,558,397	5,695,217	22,168,036
Falmouth	8,177,128	9,760,245	16,429,046	7,059,906	41,426,324
Total by Quarter	20,656,911	25,355,868	29,958,820	20,643,692	96,615,291

*Note all figures are shown in imperial gallons.

Utility	Q1	Q2	Q3	Q4	TOTAL CONSUMPTION ¹
Windsor Water					
<i>Bulk Master Meters</i>	21,046,494	24,521,359	23,962,667	22,065,075	91,595,595
WH Dill Road	3,365,526	2,501,048	4,515,964	5,659,802	16,042,340
WH TMP 5 Back Rd	7,873,351	13,191,761	10,767,703	12,750,063	44,582,878
WH Underwood Rd ²	42,234	-	46,584,375	6,249,979	52,876,588
WH Wentworth Rd	227,888	155,958	278,701	152,878	815,425
SUBTOTAL	11,508,999	15,848,767	62,146,743	24,812,722	114,317,231
TOTAL BY QUARTER	32,555,493	40,370,126	86,109,410	46,877,797	205,912,826

¹Note all figures are shown in imperial gallons.

²Four quarters' worth of consumption billed in the third quarter of 2023-24. Staff were estimating bills, as reads were unable to be obtained. We can only estimate for two billing cycles, so quarter two was zero consumption. In quarter three, Public Works were able to get into the hole to obtain a physical reading and Financial Services completed the four quarters' back billing, as per the Utility and Review Board's rules and regulations.

VARIANCE BETWEEN TMP AND BULK MASTER METERS ³	81,296,300
% OF VARIANCE FROM TOTAL BULK CONSUMPTION ⁴	71.1%

³The variance for imp. gallons is attributed to leakage, system flushing, fire hydrants, unauthorized usage, and old meter equipment, etc.

⁴If we average underwood over four quarters the variance would be closer to 60.9%