

2024-25 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
THREE MONTH ENDING JUNE 30, 2024

REVENUE	2024-25 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2025	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS JUNE 30, 2024	VARIANCE % (BASED ON ACTUALS)
TAXES	\$ 24,112,112	72%	\$ 23,823,466	-1.2%	\$ (288,646)	\$ (7,680)	100.0%
SEWER	\$ 2,239,809	7%	\$ 2,238,416	-0.1%	\$ (1,393)	\$ 596,819	73.4%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,121,915	6%	\$ 2,168,857	2.2%	\$ 46,942	\$ 721,697	66.0%
GRANTS	\$ 243,157	1%	\$ 243,157	0.0%	\$ -	\$ 567	100.0%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,328,925	4%	\$ 1,370,042	3.1%	\$ 41,117	\$ 144,447	89.1%
SALES OF SERVICES	\$ 916,847	3%	\$ 932,563	1.7%	\$ 15,716	\$ 161,102	82.4%
OTHER REVENUE ²	\$ 794,889	2%	\$ 1,006,372	26.6%	\$ 211,483	\$ 217,888	72.6%
UNCONDITIONAL TRANSFERS	\$ 1,622,106	5%	\$ 1,622,106	0.0%	\$ -	\$ 479,858	70.4%
TRANSFERS FROM FED OR PROV GOVT.	\$ 74,000	0%	\$ 109,600	48.1%	\$ 35,600	\$ 102,400	-38.4%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 208,554	1%	\$ 198,082	-5.0%	\$ (10,472)	\$ 320	99.8%
TOTAL	\$ 33,662,314	100%	\$ 33,712,661	0.1%	\$ 50,347	\$ 2,417,418	92.8%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 4,630,910	14%	\$ 4,546,214	-1.8%	\$ (84,696)	\$ 1,061,921	77.1%
PROTECTIVE SERVICES ⁴	\$ 10,357,545	31%	\$ 10,294,334	-0.6%	\$ (63,212)	\$ 704,303	93.2%
TRANSPORTATION	\$ 1,646,529	5%	\$ 1,696,926	3.1%	\$ 50,397	\$ 359,127	78.2%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 3,938,040	12%	\$ 3,997,095	1.5%	\$ 59,055	\$ 636,920	83.8%
PUBLIC HEALTH SERVICES ⁶	\$ 295,758	1%	\$ 214,323	-27.5%	\$ (81,435)	\$ 133,565	54.8%
PLANNING	\$ 1,689,990	5%	\$ 1,709,662	1.2%	\$ 19,672	\$ 241,578	85.7%
RECREATION	\$ 3,602,095	11%	\$ 3,557,200	-1.2%	\$ (44,895)	\$ 751,485	79.1%
EDUCATION	\$ 5,611,626	17%	\$ 5,611,289	0.0%	\$ (337)	\$ 419,002	92.5%
PRINCIPAL INSTALLMENTS	\$ 2,484,721	7%	\$ 2,484,721	0.0%	\$ -	\$ 763,246	69.3%
NET TRANSFERS	-\$ 594,900	-2%	-\$ 619,900	4.2%	\$ (25,000)	\$ -	100.0%
TOTAL	\$ 33,662,314	100%	\$ 33,491,862	-0.5%	\$ (170,452)	\$ 5,071,147	84.9%
SURPLUS / DEFICIT	\$ -		\$ 220,799	0.7%	\$ (2,653,729)		

Please note that if revenue and expenditures were incurred evenly over the year approximately 25% 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 surplus based on the variance analysis for the general fun is \$220,799.

Keynotes:

Revenue Highlights

- Operational Grants from other levels of government, are coming in higher.
- Other Revenue due to miscellaneous revenue including permits, licenses, rentals, tax certificates, and return on investment.

Expenditure Highlights

- Public health services is lower, due to the Public Housing deficit was lower then forecasted.

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 June 30, 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 March 31, 2024	\$ 17,600
Advertising to March 31, 2024	\$ 14,400
Sponsorship to June 30, 2024	\$ 4,473
Advertising to June 30, 2024	\$ -
Remaining to Reach Fundraising Goal	\$ 1,795,216

**West Hants Regional Municipality
2024-25 Windsor Water Budget**

REVENUE	2024-25 BUDGET	ACTUALS JUNE 30, 2024	VARIANCE % (BASED ON ACTUALS)	FORECAST MARCH 31, 2025	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)
Rate Sales	\$ 1,280,245	\$ 356,928	-72.1%	\$ 1,329,739	3.9%	\$ 49,494
Fire Protection	\$ 474,303	\$ -	-100.0%	\$ 474,303	0.0%	\$ -
Sprinkler Services	\$ 5,650	\$ 1,413	-75.0%	\$ 5,652	0.0%	\$ 2
Other Operating Revenue	\$ 105,552	\$ 26,183	-75.2%	\$ 105,292	-0.2%	\$ (260)
Total Operating Revenue	\$ 1,865,750	\$ 384,524	-79.4%	\$ 1,914,986	2.6%	\$ 49,236
EXPENSES						
Source of Supply	\$ 6,800	\$ 499	-92.7%	\$ 6,480	-4.7%	\$ (320)
Water Treatment	\$ 558,895	\$ 115,014	-79.4%	\$ 565,520	1.2%	\$ 6,625
Transmission & Distribution	\$ 517,669	\$ 114,252	-77.9%	\$ 521,296	0.7%	\$ 3,627
Administration & General	\$ 529,526	\$ 60,631	-88.5%	\$ 593,016	12.0%	\$ 63,490
Total Operating Expenditures	\$ 1,612,890	\$ 290,396	-82.0%	\$ 1,686,312	4.6%	\$ 73,422
Total Non-Operating Revenue	\$ 12,304	\$ 6,146	-50.0%	\$ 9,070	-26.3%	\$ (3,234)
Total Non-Operating Expenditures	\$ 87,607	\$ 16,614	-81.0%	\$ 87,607	0.0%	\$ -
Operating Surplus/Deficit	\$ 177,557	\$ 83,660	-52.9%	\$ 150,137	-15.4%	\$ (27,420)

**West Hants Regional Municipality
2024-25 West Hants Water Budget**

REVENUE	2024-25 BUDGET	ACTUALS JUNE 30, 2024	VARIANCE % (BASED ON ACTUALS)	FORECAST MARCH 31, 2025	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)
Rate Sales	\$ 1,734,133	\$ 459,111	-73.5%	\$ 1,738,500	0.3%	\$ 4,367
Fire Protection	\$ 597,039	\$ -	-100.0%	\$ 597,039	0.0%	\$ -
Sprinkler Services	\$ 900	\$ -	-100.0%	\$ 900	0.0%	\$ -
Other Operating Revenue	\$ 98,387	\$ 51,992	-47.2%	\$ 112,308	14.1%	\$ 13,921
Total Operating Revenue	\$ 2,430,459	\$ 511,103	-79.0%	\$ 2,448,747	0.8%	\$ 18,288
EXPENSES						
Source of Supply	\$ 408,000	\$ 1,516	-99.6%	\$ 394,113	-3.4%	\$ (13,888)
Water Treatment	\$ 518,119	\$ 104,695	-79.8%	\$ 496,377	-4.2%	\$ (21,742)
Transmission & Distribution	\$ 873,920	\$ 209,533	-76.0%	\$ 880,692	0.8%	\$ 6,772
Administration & General	\$ 768,317	\$ 45,916	-94.0%	\$ 821,350	6.9%	\$ 53,033
Total Operating Expenditures	\$ 2,568,356	\$ 361,660	-85.9%	\$ 2,592,530	0.9%	\$ 24,174
Total Non-Operating Revenue	\$ 3,500	\$ 11,314	223.3%	\$ 16,018	357.7%	\$ 12,518
Total Non-Operating Expenditures	\$ 102,044	\$ 10,953	-89.3%	\$ 79,242	-22.3%	\$ (22,802)
Operating Surplus/Deficit	\$ (236,441)	\$ 149,804	-163.4%	\$ (207,008)	-12.4%	\$ 29,433

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

Utility	Q1	Q2	Q3	Q4	TOTAL CONSUMPTION ¹
West Hants Water					
TMP (incl. Wentworth)	8,505,762				8,505,762
Hantsport	6,998,314				6,998,314
Falmouth	9,398,396				9,398,396
Total by Quarter	24,902,472	-	-	-	24,902,472

¹Note all figures are shown in imperial gallons.

Utility	Q1	Q2	Q3	Q4	TOTAL CONSUMPTION ¹
Windsor Water	24,242,686				24,242,686
<i>Bulk Master Meters</i>					
WH Dill Road	2,235,545				2,235,545
WH TMP 5 Back Rd	15,466,900				15,466,900
WH Underwood Rd ²	13,278,429				13,278,429
WH Wentworth Rd	333,693				333,693
SUBTOTAL	31,314,567	-	-	-	31,314,567
TOTAL BY QUARTER	55,557,253	-	-	-	55,557,253

¹Note all figures are shown in imperial gallons.

VARIANCE BETWEEN TMP AND BULK MASTER METERS ²	22,808,805
% OF VARIANCE FROM TOTAL BULK CONSUMPTION	72.8%

²The variance for imp. gallons is attributed to leakage, system flushing, fire hydrants, unauthorized usage, and old meter equipment, etc.