2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
FIFTH MONTH ENDING AUGUST 31, 2025

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS AUGUST 31, 2025	BUDGET UTILIZATION %
TAXES	$ 26,504,112	71%	$ 26,095,256	-1.5%	$ (408,856)	$ 26,095,073	98.5%
SEWER	$ 2,427,776	7%	$ 2,188,706	-9.8%	$ (239,070)	$ 1,093,806	45.1%
BUSINESS PROPERTY / DEED TRANSFER TAX	$ 2,531,417	7%	$ 3,058,998	20.8%	$ 527,581	$ 1,162,389	45.9%
GRANTS	$ 251,659	1%	$ 251,659	0.0%	$ -	$ 493	0.2%
SERVICES PROVIDED TO OTHER GOVERNMENTS [1]	$ 1,502,983	4%	$ 1,487,410	-1.0%	$ (15,573)	$ 351,564	23.4%
SALES OF SERVICES	$ 977,499	3%	$ 1,001,754	2.5%	$ 24,255	$ 261,901	26.8%
OTHER REVENUE [2]	$ 1,031,805	3%	$ 1,177,351	14.1%	$ 145,546	$ 525,700	50.9%
UNCONDITIONAL TRANSFERS	$ 1,623,314	4%	$ 1,623,314	0.0%	$ -	$ 434,511	26.8%
TRANSFERS FROM FED OR PROV GOVT.	$ 74,000	0%	$ 118,581	60.2%	$ 44,581	$ 107,549	145.3%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	$ 269,393	1%	$ 269,312	0.0%	$ (81)	$ 85,460	31.7%
TOTAL	**$ 37,193,959**	**100%**	**$ 37,272,342**	**0.2%**	**$ 78,383**	**$ 30,118,446**	**81.0%**
EXPENSES							
GENERAL GOVERNMENT SERVICES [3]	$ 4,725,543	13%	$ 4,767,878	0.9%	$ 42,335	$ 1,998,103	42.3%
PROTECTIVE SERVICES [4]	$ 10,803,577	29%	$ 10,727,871	-0.7%	$ (75,706)	$ 2,567,353	23.8%
TRANSPORTATION	$ 1,939,110	5%	$ 1,974,768	1.8%	$ 35,658	$ 914,497	47.2%
ENVIRONMENTAL HEALTH SERVICES [5]	$ 4,445,586	12%	$ 4,414,049	-0.7%	$ (31,537)	$ 1,671,841	37.6%
PUBLIC HEALTH SERVICES [6]	$ 90,607	0%	$ 90,607	0.0%	$ -	$ -	0.0%
PLANNING	$ 1,742,266	5%	$ 1,721,542	-1.2%	$ (20,724)	$ 413,912	23.8%
RECREATION	$ 3,955,805	11%	$ 3,969,035	0.3%	$ 13,230	$ 1,656,150	41.9%
EDUCATION	$ 6,278,180	17%	$ 6,278,180	0.0%	$ -	$ 467,607	7.4%
PRINCIPAL INSTALLMENTS	$ 2,485,686	7%	$ 2,485,686	0.0%	$ -	$ 1,688,866	67.9%
NET TRANSFERS	$ 727,599	2%	$ 727,599	0.0%	$ -	$ -	0.0%
TOTAL	**$ 37,193,959**	**100%**	**$ 37,157,215**	**-0.1%**	**$ (36,744)**	**$ 11,378,329**	**30.6%**
SURPLUS / DEFICIT	**$ -**		**$ 115,126**	**0.3%**		**$ 18,740,117**	

Please note that if revenue and expenditures were incurred evenly over the year approximately 41.6% 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 fund is $115,126.

Keynotes:

Revenue Highlights

- Sewer Revenue if projecting lower, this is consistent with decreases in water consumption.
- Other Revenue is higher due to miscellaneous revenue including permits, licenses, rentals, tax certificates, and return on investment.
- Deed Transfer Tax is projecting slightly higher we anticipate this trend to even out over the fall and winter periods.
- Transfers from other levels of Government are projecting higher than originally budgeted, as more grants were received.

Expenditure Highlights

- Transportation is higher, due to the addition of Dial-A-Ride

LEGEND:

1 - SERVICES PROVIDED TO OTHER GOVERNMENTS INCLUDES: RECYCLING/ENFORCMENT, HOST COMMUNITY FEES, ADMINISTRATION FEES, COURTHOUSE

2 - OTHER REVENUE INCLUDES: INTEREST AND PENALTIES, RETURN ON INVESTMENTS, ADMINISTRATIVE RENTALS AND LEASES, FINES, LICENSES AND PERMITS

3 - GENERAL GOVERNMENT SERVICES INCLUDES: LEGISLATIVE, ADMINISTRATION, FINANCIAL SERVICES, FACILITIES, LIBRARIES

4 - PROTECTIVE SERVICES INCLUDES: RCMP, FIRE, EMO, BY-LAW, COURTHOUSE, BUILDING INSPECTION

5 - ENVIRONMENTAL HEALTH SERVICES INCLUDES: SEWER, WASTE COLLECTION, WASTE DIVERSION, LANDFILL

6 - PUBLIC HEALTH SERVICES INCLUDES: CEMETERIES, PUBLIC HOUSING