

**2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
EIGHT MONTH ENDING NOVEMBER 30, 2025**

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS November 30, 2025	BUDGET UTILIZATION %
TAXES	\$ 26,504,112	71%	\$ 26,020,345	-1.8%	\$ (483,767)	\$ 26,085,224	98.4%
SEWER	\$ 2,427,776	7%	\$ 2,943,962	21.3%	\$ 516,186	\$ 1,840,442	75.8%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,531,417	7%	\$ 2,535,753	0.2%	\$ 4,336	\$ 1,391,120	55.0%
GRANTS	\$ 251,659	1%	\$ 278,055	10.5%	\$ 26,396	\$ 145,095	57.7%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,502,983	4%	\$ 1,549,349	3.1%	\$ 46,366	\$ 567,772	37.8%
SALES OF SERVICES	\$ 977,499	3%	\$ 1,117,036	14.3%	\$ 139,537	\$ 682,959	69.9%
OTHER REVENUE ²	\$ 1,031,805	3%	\$ 1,416,467	37.3%	\$ 384,662	\$ 965,363	93.6%
UNCONDITIONAL TRANSFERS	\$ 1,623,314	4%	\$ 1,623,314	0.0%	\$ -	\$ 813,137	50.1%
TRANSFERS FROM FED OR PROV GOVT.	\$ 74,000	0%	\$ 116,181	57.0%	\$ 42,181	\$ 115,643	156.3%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 269,393	1%	\$ 269,312	0.0%	\$ (81)	\$ 85,460	31.7%
TOTAL	\$ 37,193,959	100%	\$ 37,869,774	1.8%	\$ 675,816	\$ 32,692,215	87.9%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 4,720,543	13%	\$ 4,673,178	-1.0%	\$ (47,365)	\$ 3,002,099	63.6%
PROTECTIVE SERVICES ⁴	\$ 10,803,577	29%	\$ 10,737,388	-0.6%	\$ (66,190)	\$ 4,934,581	45.7%
TRANSPORTATION	\$ 1,939,110	5%	\$ 2,095,438	8.1%	\$ 156,328	\$ 1,400,615	72.2%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 4,445,586	12%	\$ 4,431,658	-0.3%	\$ (13,929)	\$ 2,912,863	65.5%
PUBLIC HEALTH SERVICES ⁶	\$ 90,607	0%	\$ 90,607	0.0%	\$ -	\$ -	0.0%
PLANNING	\$ 1,742,266	5%	\$ 1,794,096	3.0%	\$ 51,830	\$ 777,986	44.7%
RECREATION	\$ 3,955,805	11%	\$ 4,073,042	3.0%	\$ 117,237	\$ 2,451,678	62.0%
EDUCATION	\$ 6,278,180	17%	\$ 6,278,180	0.0%	\$ -	\$ 3,661,504	58.3%
PRINCIPAL INSTALLMENTS	\$ 2,485,686	7%	\$ 2,485,686	0.0%	\$ -	\$ 1,881,434	75.7%
NET TRANSFERS	\$ 727,599	2%	\$ 727,599	0.0%	\$ -	\$ -	0.0%
TOTAL	\$ 37,188,959	100%	\$ 37,386,872	0.5%	\$ 197,913	\$ 21,022,760	56.5%
SURPLUS / DEFICIT	\$ -		\$ 482,903	1.3%		\$ 11,669,455	

Please note that if revenue and expenditures were incurred evenly over the year approximately 66.67% 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 \$482,903.

Keynotes:

Revenue Highlights

- Sewer Revenue is projecting higher based on the first quarter, however we anticipate this will fluctuate with the mandatory conservation
- 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.
- Other Revenue is projecting higher as a result of outstanding balances increasing interest and penalties on outstanding balances.

Expenditure Highlights

- Transportation is higher, due to a few factors including: the addition of Dial-A-Ride; increases in insurance; and higher costs for road repairs and maintenance, including tree removal.

LEGEND:

- 1 - SERVICES PROVIDED TO OTHER GOVERNMENTS INCLUDES: RECYCLING/ENFORCEMENT, 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