

**2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
NINTH MONTH ENDING DECEMBER 31, 2025**

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS DECEMBER 31, 2025	BUDGET UTILIZATION %
TAXES	\$ 26,504,112	71%	\$ 26,020,128	-1.8%	\$ (483,984)	\$ 26,012,096	98.1%
SEWER	\$ 2,427,776	7%	\$ 2,947,717	21.4%	\$ 519,941	\$ 2,203,183	90.7%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,531,417	7%	\$ 2,535,753	0.2%	\$ 4,336	\$ 1,612,053	63.7%
GRANTS	\$ 251,659	1%	\$ 278,055	10.5%	\$ 26,396	\$ 145,095	57.7%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,502,983	4%	\$ 1,550,341	3.2%	\$ 47,358	\$ 567,772	37.8%
SALES OF SERVICES	\$ 977,499	3%	\$ 1,105,296	13.1%	\$ 127,797	\$ 826,248	84.5%
OTHER REVENUE ²	\$ 1,031,805	3%	\$ 1,456,923	41.2%	\$ 425,118	\$ 1,055,347	102.3%
UNCONDITIONAL TRANSFERS	\$ 1,623,314	4%	\$ 819,564	-49.5%	\$ (803,750)	\$ 819,569	50.5%
TRANSFERS FROM FED OR PROV GOVT.	\$ 74,000	0%	\$ 120,680	63.1%	\$ 46,680	\$ 116,338	157.2%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 269,393	1%	\$ 269,312	0.0%	\$ (81)	\$ 85,460	31.7%
TOTAL	\$ 37,193,959	100%	\$ 37,103,769	-0.2%	\$ (90,190)	\$ 33,443,161	89.9%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 4,720,543	13%	\$ 4,504,300	-4.6%	\$ (216,243)	\$ 3,305,059	70.0%
PROTECTIVE SERVICES ⁴	\$ 10,803,577	29%	\$ 10,703,812	-0.9%	\$ (99,765)	\$ 5,179,656	47.9%
TRANSPORTATION	\$ 1,939,110	5%	\$ 2,028,428	4.6%	\$ 89,318	\$ 1,640,614	84.6%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 4,445,586	12%	\$ 4,260,971	-4.2%	\$ (184,615)	\$ 3,327,485	74.8%
PUBLIC HEALTH SERVICES ⁶	\$ 90,607	0%	\$ 90,607	0.0%	\$ -	\$ -	0.0%
PLANNING	\$ 1,742,266	5%	\$ 1,688,528	-3.1%	\$ (53,738)	\$ 886,098	50.9%
RECREATION	\$ 3,955,805	11%	\$ 4,049,068	2.4%	\$ 93,263	\$ 2,800,700	70.8%
EDUCATION	\$ 6,278,180	17%	\$ 6,278,180	0.0%	\$ -	\$ 4,184,576	66.7%
PRINCIPAL INSTALLMENTS	\$ 2,485,686	7%	\$ 2,485,686	0.0%	\$ -	\$ 2,347,353	94.4%
NET TRANSFERS	\$ 727,599	2%	\$ 727,599	0.0%	\$ -	\$ -	0.0%
TOTAL	\$ 37,188,959	100%	\$ 36,817,181	-1.0%	\$ (371,779)	\$ 23,671,541	63.7%
SURPLUS / DEFICIT	\$ -		\$ 286,588	0.8%		\$ 9,771,620	

Please note that if revenue and expenditures were incurred evenly over the year approximately 75% 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 \$286,588.

Keynotes:

Revenue Highlights

- Sewer Revenues are projecting higher based on the second quarter.
- 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