2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
TENTH MONTH ENDING JANUARY 31, 2026

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS JANUARY 31, 2026	BUDGET UTILIZATION %
TAXES	$ 26,504,112	71%	$ 26,018,966	-1.8%	$ (485,146)	$ 26,010,345	98.1%
SEWER	$ 2,427,776	7%	$ 2,949,594	21.5%	$ 521,818	$ 2,207,454	90.9%
BUSINESS PROPERTY / DEED TRANSFER TAX	$ 2,531,417	7%	$ 3,111,050	22.9%	$ 579,632	$ 1,612,053	63.7%
GRANTS	$ 251,659	1%	$ 145,095	-42.3%	$ (106,564)	$ 145,095	57.7%
SERVICES PROVIDED TO OTHER GOVERNMENTS [1]	$ 1,502,983	4%	$ 1,620,426	7.8%	$ 117,443	$ 567,772	37.8%
SALES OF SERVICES	$ 977,499	3%	$ 1,182,765	21.0%	$ 205,266	$ 961,183	98.3%
OTHER REVENUE [2]	$ 1,031,805	3%	$ 1,485,329	44.0%	$ 453,524	$ 1,181,094	114.5%
UNCONDITIONAL TRANSFERS	$ 1,623,314	4%	$ 1,623,319	0.0%	$ 5	$ 819,569	50.5%
TRANSFERS FROM FED OR PROV GOVT.	$ 74,000	0%	$ 125,023	69.0%	$ 51,023	$ 116,338	157.2%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	$ 269,393	1%	$ 268,786	-0.2%	$ (607)	$ 85,460	31.7%
TOTAL	**$ 37,193,959**	**100%**	**$ 38,530,353**	**3.6%**	**$ 1,336,395**	**$ 33,706,363**	**90.6%**
EXPENSES							
GENERAL GOVERNMENT SERVICES [3]	$ 4,720,543	13%	$ 4,465,161	-5.4%	$ (255,382)	$ 3,723,606	78.9%
PROTECTIVE SERVICES [4]	$ 10,803,577	29%	$ 10,742,788	-0.6%	$ (60,789)	$ 7,089,234	65.6%
TRANSPORTATION	$ 1,939,110	5%	$ 2,040,146	5.2%	$ 101,036	$ 1,511,331	77.9%
ENVIRONMENTAL HEALTH SERVICES [5]	$ 4,445,586	12%	$ 4,874,071	9.6%	$ 428,485	$ 3,914,178	88.0%
PUBLIC HEALTH SERVICES [6]	$ 90,607	0%	$ 90,607	0.0%	$ -	$ -	0.0%
PLANNING	$ 1,742,266	5%	$ 1,677,196	-3.7%	$ (65,070)	$ 980,945	56.3%
RECREATION	$ 3,955,805	11%	$ 4,066,652	2.8%	$ 110,847	$ 3,070,406	77.6%
EDUCATION	$ 6,278,180	17%	$ 6,278,180	0.0%	$ -	$ 4,184,576	66.7%
PRINCIPAL INSTALLMENTS	$ 2,485,686	7%	$ 2,510,686	1.0%	$ 25,000	$ 2,347,353	94.4%
NET TRANSFERS	$ 727,599	2%	$ 1,066,679	46.6%	$ 339,080	$ -	0.0%
TOTAL	**$ 37,188,959**	**100%**	**$ 37,812,167**	**1.7%**	**$ 623,208**	**$ 26,821,629**	**72.1%**
SURPLUS / DEFICIT	**$ -**		**$ 718,186**	**1.9%**		**$ 6,884,734**	

Please note that if revenue and expenditures were incurred evenly over the year approximately 83.33% 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 $718,186.

Keynotes:
Revenue Highlights
- Sewer Revenue if projecting higher based on the first three quarters.
- Sale of Services is projecting higher than budgeted due to increase in programs and community centre rental revenue.
- Services Provided to Other Governments is higher due to increased revenue from the host tipping fees and Circular Materials.
- Deed Transfer Tax is projecting higher budgeted due to high number of sales between September - November.
- 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.
- Environmental Health Services is projecting higher due to increase costs under sewer operations and administration, waste collection.
- General Government Services is projecting lower due to staffing shortages, and insurance savings.