2026-27 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
For the Fifth Month Ending August 31, 2026

REVENUE	2026-27 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2027	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS AUGUST 31, 2026	BUDGET UTILIZATION %
TAXES	$ 28,139,576	70%	$ 27,915,131	-0.8%	$ (224,445)	$ 27,909,690	99.2%
SEWER	$ 2,906,500	7%	$ 3,103,108	6.8%	$ 196,608	$ 1,615,752	55.6%
BUSINESS PROPERTY / DEED TRANSFER TAX	$ 2,667,932	7%	$ 2,826,429	5.9%	$ 158,497	$ 1,343,859	50.4%
GRANTS	$ 240,577	1%	$ 240,577	0.0%	$ -	$ 529	0.2%
SERVICES PROVIDED TO OTHER GOVERNMENTS [1]	$ 1,955,245	5%	$ 2,042,520	4.5%	$ 87,275	$ 508,486	26.0%
SALES OF SERVICES	$ 978,691	2%	$ 1,162,701	18.8%	$ 184,010	$ 137,368	14.0%
OTHER REVENUE [2]	$ 1,091,096	3%	$ 1,068,670	-2.1%	$ (22,426)	$ 428,695	39.3%
UNCONDITIONAL TRANSFERS	$ 1,623,314	4%	$ 1,623,314	0.0%	$ -	$ 582,955	35.9%
TRANSFERS FROM FED OR PROV GOVT.	$ 85,000	0%	$ 78,000	-8.2%	$ (7,000)	$ 13,440	15.8%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	$ 275,494	1%	$ 275,494	0.0%	$ -	$ -	0.0%
TOTAL	**$ 39,963,425**	**100%**	**$ 40,335,944**	**0.9%**	**$ 372,519**	**$ 32,540,774**	**81.4%**
EXPENSES							
GENERAL GOVERNMENT SERVICES [3]	$ 4,808,721	12%	$ 4,798,067	-0.2%	$ (10,654)	$ 2,253,151	46.9%
PROTECTIVE SERVICES [4]	$ 11,211,175	28%	$ 11,369,283	1.4%	$ 158,108	$ 2,614,555	23.3%
TRANSPORTATION	$ 2,086,322	5%	$ 2,127,354	2.0%	$ 41,032	$ 754,630	36.2%
ENVIRONMENTAL HEALTH SERVICES [5]	$ 4,453,550	11%	$ 4,525,550	1.6%	$ 72,000	$ 1,392,337	31.3%
PUBLIC HEALTH SERVICES [6]	$ 94,813	0%	$ 94,813	0.0%	$ -	$ -	0.0%
PLANNING	$ 2,211,042	6%	$ 2,254,589	2.0%	$ 43,547	$ 694,967	31.4%
RECREATION	$ 4,117,471	10%	$ 3,912,723	-5.0%	$ (204,748)	$ 1,498,755	36.4%
EDUCATION	$ 6,715,946	17%	$ 6,715,946	0.0%	$ -	$ 2,798,130	41.7%
PRINCIPAL INSTALLMENTS	$ 3,790,639	9%	$ 3,790,639	0.0%	$ -	$ 1,186,814	31.3%
NET TRANSFERS	$ 473,746	1%	$ 429,865	-9.3%	$ (43,881)	$ -	0.0%
TOTAL	**$ 39,963,425**	**100%**	**$ 40,018,829**	**0.1%**	**$ 55,404**	**$ 13,193,339**	**33.0%**
SURPLUS / DEFICIT	**$ -**		**$ 317,114**	**0.8%**		**$ 19,347,435**	

Please note that if revenue and expenditures were incurred evenly over the year approximately 41.7% 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 $317,114.

Keynotes:

Revenue Highlights

- Sewer Revenue are projecting higher based on the first two quarters, however we anticipate this will level out now that peak seasons have concluded.
- Sale of Service revenue is projecting higher due to additional $192,373 in windfarm revenue as turbines come online.
- Deed Transfer Tax revenue is projecting slightly higher, however we anticipate this will fluctuate once October and November are received.
- Other Revenue is projecting higher as a result of outstanding balances, resulting in an increase in interest and penalties.

Expenditure Highlights

- Net Transfers are lower due to transfer from Housing Accelerator Fund, for the additional Plan Review Workshops.

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

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