



West Hants

something inspiring awaits

West Hants Regional Municipality

2025-26 Operating Budget

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EXECUTIVE SUMMARY

The fifth fiscal year for West Hants Regional Municipality was a busy one, as staff continued to consolidate the former entities through change management, training, and consolidating policies and by-laws. The Utility and Review Board approved to consolidate the two Water Utilities as of October 1, 2024. The Municipality's approved Equity/Anti-Racism/Accessibility Plan was accepted by the Province of Nova Scotia on April 25, 2025. The Municipality continues to work within the plan in 2025-26 to create an inclusive and accessible community for all.

The 2024 municipal election brought together a new Council. This Council is focusing on developing a strategic plan, creating stability, and advocating for the community on the Provincial and Federal levels.

Over the last five years the Municipality has seen support for growth, development, and connectivity within our Region. This budget is focused on the future and continuous improvement of services. This was a challenging year in creating draft budgets, with inflationary pressures, unpredictable market conditions impacting interest rates, and the increased demands for municipal infrastructure, for development, maintenance and renewals, as well as to inclusion of accessibility, climate action, and housing demands.

The budget process involves many considerations to ensure a balanced approach. First considering expenses: to maintain the current service levels, then what is needed to meet any by-law, policy, or legislative requirements, then what is needed to meet increasing demands, while maintaining and supporting the community. Secondly, we review the revenue requirement to achieve this while fairly setting tax rates, ensuring the utilization of reserves is appropriate, and maintaining contributions to capital reserves for future stability.

The proposed operating budget for 2025-26 is \$4.6 million, or 13.7% higher than last year at \$38,269,179. There is an overall increase in service delivery costs. This budget has proposed contributions to capital and operating reserves and increasing support throughout the budget for residents and non-profit organizations. Staff have made some changes in the overall presentation of the budget in hopes of allowing for more comparability with fiscal updates.

Expense Summary

Expenses have increased by \$4.6 million. Many expenses are seeing an increase this year due to inflation, including insurance, utility costs, and fuel. This year, new capital expenditures will add \$958,256 to the debt servicing costs. Other mandated costs have increased by \$685,152, Fire Protection by \$421,179, and Royal Canada Mounted Police (RCMP) by \$497,934.

During the preparation of this budget, staff reviewed many items, including allocations of expenses between departments and staffing compensation and benefits.

The budget includes a proposed 3% cost of living adjustment, this is in alignment with previous years. In addition, many mandated deductions have increased through Canada Revenue Agency, and Worker's Compensation. The collective agreement expired March 31, 2025, and union negotiations are scheduled.

Further, two seasonal positions in the Community Development department are proposed to support parks and grounds maintenance due to increased service levels and to offset ongoing seasonal labour shortages.

Revenue Summary

Revenue has increased by \$4.6 million. Some of this can be attributed to an increase in the assessment roll, resulting in \$1.7 million in additional tax revenue. With increases in prime rates over the last few years, resulting in a higher return on investment, we have made an adjustment to account for this. Further adjustments have been made to increase the expected host community revenue received from the GFL Landfill, and deed transfer tax.

The variance between non-tax revenues, expenditures, and transfers is needed to be made up through setting tax rates. Property taxes are an investment in your community, and the return on this investment is in the services received directly, for example waste collection, municipal permits, protective services, etc., or indirectly through trails, parks, and community events, etc.

Tax Summary

The tax rate structure is set up with a general rate and three area rates from the former municipal boundaries of the Town of Windsor, Municipality of West Hants, and the Town of Hantsport. Over the last five years Council has been moving items gradually from the area rates to the general rate. This year with the new regional waste collection contract, waste collection is being proposed under the general rate.

Considering the above, the proposed budget for 2025-26 is presented with a 10-cent increase in the residential tax rate for West Hants, while maintaining the Hantsport and Windsor rates. Sustaining the tax rates for commercially assessed properties across all three former boundaries.

RATE SUMMARY		
Commercial	2024-2025	2025-2026
General Rate	0.98	0.98
Communities	Combined Area Rates*	
West Hants Rate	1.78	1.78
Hantsport Rate	3.75	3.75
Windsor Rate	3.85	3.85

The residential general rate is proposed as \$0.8586, and the general commercial rate is proposed as \$0.98. These rates are included in the combined rates below.

Residential	2024-2025	2025-2026
General Rate	0.6972	0.8586
Communities	Combined Area Rates*	
West Hants Rate	0.9723	1.0723
Hantsport Rate	1.3537	1.3537
Windsor Rate	1.6464	1.6464

It is further proposed that the combined rates of \$1.0723 for West Hants residential, \$1.3537 for Hantsport residential, and \$1.6464 for Windsor residential.

*Combined area rates means all rates applicable to that community.

It is further proposed that the combined rates of \$1.78 for West Hants commercial, \$3.75 for Hantsport commercial, and \$3.85 for Windsor commercial be maintained from 2024-25.

West Hants Regional Municipality Budget Overview

The following table provides a summary of the budgeted totals for each revenue and expense area by department. The categories are standardized across Nova Scotia municipalities; legend included on page 8. The combined totals reflect the integrated budget of the general and area rates.

A complete and detailed version of the budget is provided in **Appendix 1**.

West Hants Regional Municipality Budget Overview

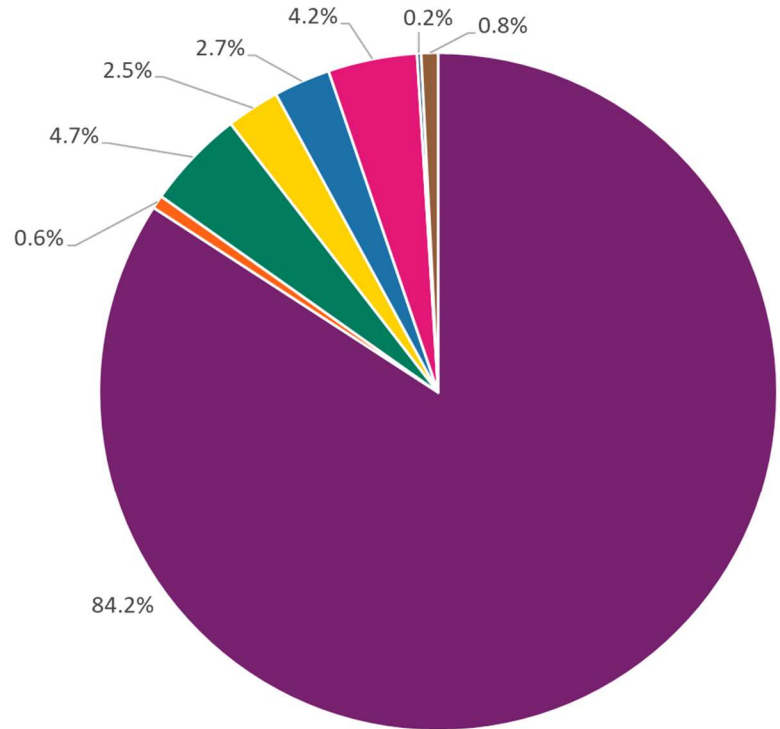
2025-26 WEST HANTS REGIONAL MUNICIPALITY BUDGET			
REVENUE	2024-25 BUDGET	2025-26 BUDGET	VARIANCE
TAXES	\$ 28,435,837	\$ 32,204,886	13.3%
GRANTS IN LIEU OF TAXES	\$ 243,157	\$ 245,819	1.1%
SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 1,328,924	\$ 1,809,463	36.2%
SALES OF SERVICES	\$ 916,847	\$ 972,499	6.1%
OTHER REVENUE FROM OWN SOURCES	\$ 794,889	\$ 1,031,805	29.8%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$ 1,622,106	\$ 1,623,314	0.1%
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES	\$ 74,000	\$ 74,000	0.0%
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 246,554	\$ 307,393	24.7%
TOTAL	\$ 33,662,313	\$ 38,269,179	13.7%
EXPENSES			
GENERAL GOVERNMENT SERVICES	\$ 4,441,888	\$ 4,615,396	3.9%
PROTECTIVE SERVICES	\$ 10,357,544	\$ 11,389,476	10.0%
TRANSPORTATION	\$ 1,646,530	\$ 1,939,110	17.8%
ENVIRONMENTAL HEALTH SERVICES	\$ 3,472,907	\$ 3,874,967	11.6%
PUBLIC HEALTH SERVICES	\$ 295,758	\$ 93,607	-68.4%
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 2,110,478	\$ 2,237,130	6.0%
RECREATION AND CULTURAL SERVICES	\$ 3,370,628	\$ 3,798,638	12.7%
EDUCATION	\$ 5,611,626	\$ 6,278,180	11.9%
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -	0.0%
NET EXPENSES	\$ 31,307,360	\$ 34,226,503	9.3%
DEBENTURE AND TERM LOAN PRINCIPAL AND INTEREST INSTALLMENTS	\$ 2,949,854	\$ 3,824,178	29.6%
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	\$ (594,900)	\$ 218,499	-136.7%
TOTAL	\$ 33,662,313	\$ 38,269,179	13.7%
SURPLUS / (DEFICIT)	\$ -	\$ -	0.0%

Expense Legend:

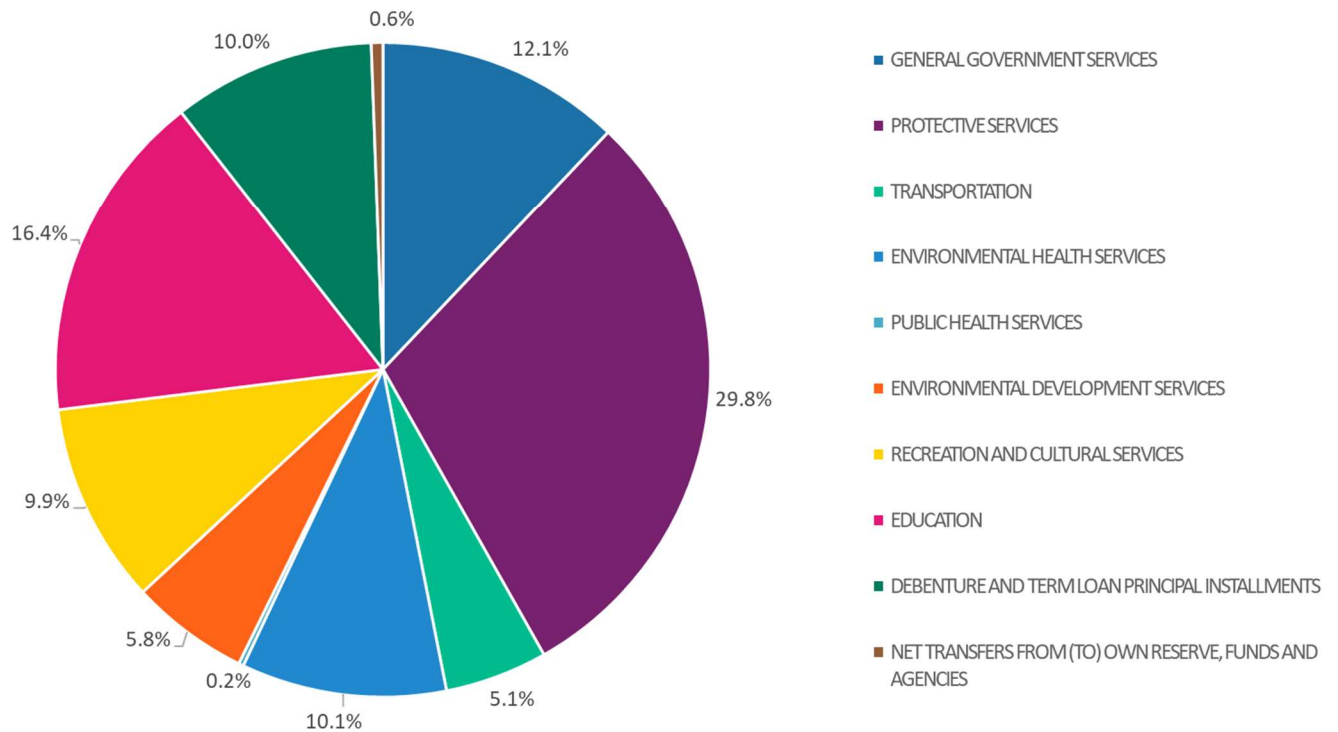
General Government Services	Legislative, CAO's Office, Financial Services, Facilities
Protective Services	RCMP, Fire Services, EMO, By-Law, Courthouse, Building Inspection, Prosecuting Attorney, Ground Search & Rescue
Environmental Health Services	Sewer, Waste Collection, Waste Diversion, Closed Landfill
Public Health Services	Cemeteries
Environmental Development Services	Planning & Development, Community Economic Development, Industrial Parks
Recreation and Cultural Services	Libraries, Community Development, Programs, Parks, Grants & Contributions

2025-26 Revenue Budget (%)

- TAXES
- GRANTS IN LIEU OF TAXES
- SERVICES PROVIDED TO OTHER GOVERNMENTS
- SALES OF SERVICES
- OTHER REVENUE FROM OWN SOURCES
- UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS
- CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES
- CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS



2025-26 Expense Budget (%)



REVENUE

Tax Related Revenue

Property taxes are generated through a combination of residential and commercial tax rates. The tax rate is derived from the assessment roll provided by Property Valuation Services Corporation (PVSC), which shows the assessed value of each property in West Hants. The total property values are divided by 100 and multiplied by the proposed tax rates to show the amount of revenue that will be generated from taxes. In 2025-26 budget commercial tax rates are proposed to be maintained and a proposed increase of ten cents for the West Hants residential rate, while maintaining the residential rates for Hantsport and Windsor from 2024-25.

The taxes generated plus the non-tax related revenue must equal the total proposed expenses as the Municipality is required to put forward a net \$0 budget. Unlike provincial and federal governments, municipalities are not allowed to budget for a deficit.

The following tables outline the area rate by expense for each of the three former boundaries within West Hants Regional Municipality.

General Rate Breakdown Calculation

2025-26 General Tax Calculation

GENERAL RATE

Estimated General Rate Expenses	\$	29,763,622
Less Non-Tax and Transfer Revenue	\$	(11,322,764)
Required Tax Revenue	\$	18,440,858

PVSC Commercial Roll	\$	148,954,200
Less Appeals	\$	(247,800)
Federal and Resource Commercial	\$	8,071,422
Net PVSC Commercial Roll	\$	156,777,822
Revenue From \$0.98 Tax Rate	\$	1,536,423

Remaining Tax Required	\$	16,904,435
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PVSC Residential Roll	\$	1,967,366,400
Less Appeals	\$	(1,006,203)
Federal and Resource Residential	\$	2,387,686
Net PVSC Residential Roll	\$	1,968,747,883
Residential Tax Rate Required	\$	0.8586

West Hants Area Rate by Expense

WEST HANTS		
AREA RATE 1		
Estimated General Rate Expenses	\$	4,380,600
Less Non-tax and Transfer Revenue	\$	-
Required Tax Revenue	\$	4,380,600
PVSC West Hants Commercial Roll	\$	83,900,000
Less Appeals	-\$	197,800
Federal and Resource Commercial	\$	5,876,622
Net PVSC Commercial Roll	\$	89,578,822
Revenue From \$0.80 Area Rate 1	\$	716,631
Remaining Tax Required	\$	3,663,970
PVSC Residential Roll	\$	1,713,036,200
Less Appeals	-\$	500,761
Federal and Resource Residential	\$	2,257,868
Net PVSC Residential Roll	\$	1,714,793,306
Residential Area Rate Required	\$	0.2137
WEST HANTS		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0285	\$ 0.0076
PROTECTIVE SERVICES	\$ 0.8274	\$ 0.2210
TRANSPORTATION	\$ -	\$ -
ENVIRONMENTAL HEALTH SERVICES	\$ -	\$ -
PUBLIC HEALTH SERVICES	\$ -	\$ -
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.1285	\$ 0.0343
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	-\$ 0.1844	-\$ 0.0493
Total Area Rate	\$ 0.8000	\$ 0.2137
General Rate	\$ 0.9800	\$ 0.8586
Total West Hants Tax Rate	\$ 1.7800	\$ 1.0723

Hantsport Area Rate by Expense

HANTSPORT	
AREA RATE 2	
Estimated General Rate Expenses	\$ 583,020
Less Non-tax and Transfer Revenue	\$ -
Required Tax Revenue	\$ 583,020
PVSC Hantsport Commercial Roll	\$ 17,187,100
Less Appeals	-\$ 30,000
Federal and Resource Commercial	\$ 223,800
Net PVSC Commercial Roll	\$ 17,380,900
Revenue From \$1.97 Area Rate 2	\$ 342,404
Remaining Tax Required	\$ 240,617
PVSC Residential Roll	\$ 85,689,800
Less Appeals	-\$ 170,506
Federal and Resource Residential	\$ -
Net PVSC Residential Roll	\$ 85,519,294
Residential Area Rate Required	\$ 0.2814

HANTSPORT		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ -	\$ -
PROTECTIVE SERVICES	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -
ENVIRONMENTAL HEALTH SERVICES	\$ -	\$ -
PUBLIC HEALTH SERVICES	\$ 0.1172	\$ 0.0167
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ 0.2027	\$ 0.0290
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.0595	\$ 0.0085
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 1.2110	\$ 0.1730
HMCC	\$ 0.3795	\$ 0.0542
Total Area Rate	\$ 1.9700	\$ 0.2814
Total Area Rate - West Hants	\$ 0.8000	\$ 0.2137
General Rate	\$ 0.9800	\$ 0.8586
Total Hantsport Tax Rate	\$ 3.7500	\$ 1.3537

Windsor Area Rate by Expense

WINDSOR	
AREA RATE 3	
Estimated General Rate Expenses	\$ 3,929,338
Less Non-tax and Transfer Revenue	\$ -
Required Tax Revenue	\$ 3,929,338
PVSC Windsor Commercial Roll	\$ 65,054,200
Less Appeals	-\$ 50,000
Federal and Resource Commercial	\$ 2,194,800
Net PVSC Commercial Roll	\$ 67,199,000
Revenue From \$2.87 Area Rate 3	\$ 1,928,611
Remaining Tax Required	\$ 2,000,726
PVSC Residential Roll	\$ 254,330,200
Less Appeals	-\$ 505,441
Federal and Resource Residential	\$ 129,819
Net PVSC Residential Roll	\$ 253,954,577
Residential Area Rate Required	\$ 0.7878

WINDSOR		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.1668	\$ 0.0458
PROTECTIVE SERVICES	\$ 1.4182	\$ 0.3893
TRANSPORTATION	\$ -	\$ -
ENVIRONMENTAL HEALTH SERVICES	\$ -	\$ -
PUBLIC HEALTH SERVICES	\$ 0.0430	\$ 0.0118
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.3234	\$ 0.0888
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 0.9185	\$ 0.2521
Total Area Rate	\$ 2.8700	\$ 0.7878
General Rate	\$ 0.9800	\$ 0.8586
Total Windsor Tax Rate	\$ 3.8500	\$ 1.6464

Non-Tax Related Revenue

Resource and Special Assessment

Resource revenue is based on current year property assessments for recreation and forest properties at last year's tax rates. Special assessments relate to unique or specific charges that are required for services or anomalies in the tax roll.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Special Tax Agreement	\$ 42,880	\$ 38,000	\$ 38,000	0.0%
Recreational Property Tax	\$ 5,653	\$ 5,653	\$ 5,653	0.0%
Forest Property Tax < 50,000 ac	\$ 22,503	\$ 22,285	\$ 22,285	0.0%
Forest Property Tax > 50,000 ac	\$ 14,050	\$ 14,050	\$ 14,050	0.0%
Taxes - Other	\$ 1,021	\$ 58,147	\$ 58,147	0.0%
<i>Subtotal</i>	<i>\$ 86,108</i>	<i>\$ 138,135</i>	<i>\$ 138,135</i>	<i>0.0%</i>

Business Property Transfers

Business property includes transfers to the municipality based on special arrangements between the province, Bell Aliant and NS Power. Revenue generated from Bell Aliant and NS Power is based on assessed values of properties in West Hants at last year's assessment rate. The HST rebate is determined by UNSM and is calculated based on the former units' HST returns from the previous year.

- The Bell Aliant revenue is based off actuals from 2024-25.
- HST rebate is an estimate based on the previous year's transactions. For 2025-26 the HST was based on 2023-24 income taxes.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Based on Revenue (MTT)	\$ 75,977	\$ 73,205	\$ 74,458	1.7%
NS Power Inc. Grant	\$ 222,472	\$ 258,327	\$ 258,269	0.0%
HST Rebate (UNSM)	\$ 102,482	\$ 90,383	\$ 100,432	11.1%
<i>Subtotal</i>	<i>\$ 400,932</i>	<i>\$ 421,915</i>	<i>\$ 433,159</i>	<i>2.7%</i>

Other Taxes

Deed Transfer Tax is based on an estimation of the total value of homes sold in West Hants each year. 5% of the monies relates to anticipated revenue generated through the Subdivision By-Law process. This money is transferred to a reserve resulting in net \$0 revenue for the Municipality.

- Deed Transfer Tax By-Law has a set rate of 1.5%. We are estimating Deed Transfer Tax to be higher than what was budgeted for 2024-25, by \$200,000. The housing market slowing, and external factors will influence this revenue source.
- There are no anticipated changes to the 5% Monies, it is simply an estimate with no impact on the tax rate.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Deed Transfer Tax	\$ 2,412,521	\$ 1,700,000	\$ 1,900,000	11.8%
Other (5% Monies)	\$ 15,757	\$ 10,000	\$ 10,000	0.0%
<i>Subtotal</i>	<i>\$ 2,428,278</i>	<i>\$ 1,710,000</i>	<i>\$ 1,910,000</i>	<i>11.7%</i>

Services Provided to Other Governments and Agencies

Revenue generated by recouping costs from other government agencies, host landfill tipping fees, and administration fees charged for providing services to internal and external departments and agencies.

- Revenue generated from Environmental Health Services is drawn from the Region 6 Solid Waste Management funding and the diversion credit reserve and is determined by anticipated expenses for the year.
- 2024-25 saw higher than budgeted Landfill Tipping Fees. It is expected that this trend will continue, and the 2025-26 budget for Landfill Tipping Fees has been increased to reflect this trend.
- Closed landfill draws its revenue from the Asset Retirement Obligation Reserve and matches the anticipated expenses for the year.
- New revenue from Circular Materials is anticipated, as part of Extended Producer Responsibility (EPR). This is pro-rated to start early winter 2025/26. For more details please see page 59.
- Administrative revenue is made up of 10% administration fees based on operating expenses charged to the Water Utility, Sewer System, Region 6 Solid Waste Management, Courthouse, etc.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Environmental Health Services	\$ 87,483	\$ 78,647	\$ 84,152	7.0%
Landfill Tipping Fees	\$ 626,596	\$ 600,000	\$ 716,030	19.3%
Municipal Courthouse	\$ 86,097	\$ 112,857	\$ 306,526	171.6%
Circular Materials	\$ -	\$ -	\$ 100,000	0.0%
Closed Landfill	\$ 53,736	\$ 53,883	\$ 58,332	8.3%
Administration Revenue	\$ 520,397	\$ 483,538	\$ 544,423	12.6%
<i>Subtotal</i>	<i>\$ 1,374,310</i>	<i>\$ 1,328,924</i>	<i>\$ 1,809,463</i>	<i>36.2%</i>

Sales of Service

Sales of service is revenue from taxes on the Ellershouse and Martock Ridge wind farms as well as projected revenue from field and facility rentals and Community Development programs.

- Wind farm revenue is generated from the Municipality's ability to charge for Martock Ridge and Ellershouse wind farms based on megawatts produced and is limited to a 1% increase per year.
- In 2025-26 Community Development will continue with the successful subsidy of programs - this subsidy will be seen in the program expenses. There is also an adjustment to revenue based on actuals in the previous year for the Field House at the Sports Complex. There is also an anticipated increase in revenue for KES Aquatics programs.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Wind Farms	\$ 174,163	\$ 177,433	\$ 179,207	1.0%
Community Development Programs & Rentals	\$ 794,776	\$ 739,414	\$ 793,292	7.3%
<i>Subtotal</i>	\$ 968,940	\$ 916,847	\$ 972,499	6.1%

Other Revenue from Own Sources

Revenue from own sources includes sales of licenses and building permits, collection of fines, and rental fees. Return on investment is money earned from bank interest as well as penalties and interest, which is revenue earned on overdue accounts. Miscellaneous includes revenue earned from tax certificates, Street Improvement By-Law, and property tax information transfers.

- Rental revenue is generated from the rental of the space for the Windsor Fire Department, Hantsport Food Bank, and other rentals at the 100 King Street location.
- Penalties and interest are based on the interest charged on outstanding taxes and accounts receivable at 1.25% per month simple interest.
- The Bank of Canada prime rates have resulted in higher returns on investment. This is a variable revenue source, however it was increase conservatively to reflect the average included pre-fluctuating prime rates.
- Private Road Association service fees are maintained at \$5 per lot.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Licenses & Permits	\$ 101,167	\$ 90,000	\$ 99,144	10.2%
Fines	\$ 42,324	\$ 42,000	\$ 42,000	0.0%
Rentals	\$ 4,175	\$ 116,079	\$ 121,818	4.9%
Return on Investment	\$ 255,274	\$ 75,000	\$ 275,000	266.7%
Penalties & Interest on Taxes	\$ 354,344	\$ 322,150	\$ 357,533	11.0%
Miscellaneous	\$ 68,049	\$ 149,660	\$ 136,310	-8.9%
<i>Subtotal</i>	\$ 825,334	\$ 794,889	\$ 1,031,805	29.8%

Unconditional Transfers from Own Government

These are payments received from the provincial government which have no spending restrictions. This is made up of farm property acreage, which is revenue generated from

farmlands and is assessed on last year's commercial rate, the annual 911 fee and Municipal Capacity Grant (former equalization).

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Municipal Capacity Grant	\$ 750,277	\$ 1,514,504	\$ 1,514,504	0.0%
MGA, Farm Property Acreage	\$ 93,589	\$ 101,232	\$ 102,383	1.1%
911 Cost Recovery	\$ 8,499	\$ 6,370	\$ 6,427	0.9%
<i>Subtotal</i>	<i>\$ 852,366</i>	<i>\$ 1,622,106</i>	<i>\$ 1,623,314</i>	<i>0.1%</i>

Conditional Transfers from Federal and Provincial Governments

Conditional transfers require that money received be used for specific purposes. The budget is made up of recouping funds for excise tax, grant money for the Active Living Coordinator, and other grant funding opportunities.

- \$50,000 has been identified as recreation grants with a reasonable expectation for success in obtaining them.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Federal Government	\$ 48,717	\$ 24,000	\$ 24,000	0.0%
Provincial Government	\$ 35,049	\$ 50,000	\$ 50,000	0.0%
<i>Subtotal</i>	<i>\$ 83,766</i>	<i>\$ 74,000</i>	<i>\$ 74,000</i>	<i>0.0%</i>

Conditional Transfers from Other Local Governments

Consists of transfers from various local governments that are conditional on specific services being provided by the Municipality. Much of this revenue is related to fire protection.

- Revenue generated from Kings County for Hantsport fire service is contingent on Kings County's approval. The percentage of calls has increased to 48.2% and the operational funding portion is capped at \$127,700.
- IT Services is an agreement with the Village of Kingston and the Town of Berwick for professional services and consulting from our Information Technology staff.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Kings County Fire Service	\$ 45,156	\$ 82,300	\$ 127,700	55.2%
IT Services (Town & Villages)	\$ 1,333	\$ 2,000	\$ 2,000	0.0%
Glooscap Fire Grant	\$ 7,065	\$ 7,065	\$ 7,065	0.0%
Glooscap Landing Service	\$ 35,321	\$ 30,000	\$ -	-100.0%
Capital Fire Grant Kings	\$ 54,581	\$ 87,189	\$ 132,628	52.1%
<i>Subtotal</i>	<i>\$ 88,874</i>	<i>\$ 208,554</i>	<i>\$ 269,393</i>	<i>29.2%</i>

EXPENSES

Non-Departmental Expenses and Net Transfers

General Rate Debt Servicing

Debt servicing is for capital purchases such as buildings, vehicles, land, etc. The debt the Municipality currently holds is with the Municipal Finance Division (MFD), but the Municipality can borrow from its banker, RBC, when the need arises.

- 40.8% of the Municipality's debt servicing cost is related to Fire Services.
- The proposed 2025-26 debt servicing costs will add \$0.0487 to the general tax rate. The total debt servicing cost, including area rated debt servicing, makes up 10% of the total budget.

REGION

DEBT CHARGES

2020-2021

	Principal	Interest	Total
Subtotal 2020-21	\$ 228,943	\$ 129,202	\$ 358,145

2021-2022

	Principal	Interest	Total
Subtotal 2021-22	\$ 134,408	\$ 129,265	\$ 263,673

2022-2023

	Principal	Interest	Total
Subtotal 2022-23	\$ 119,782	\$ 61,861	\$ 181,643

2023-2024

	Principal	Interest	Total
Subtotal 2023-24	\$ 288,593	\$ 55,934	\$ 344,528

2024-25

	Principal	Interest	Total
HFD - Highway Stabilization Kit	\$ 3,515	\$ 228	\$ 3,743
HFD - Light Rescue 51	\$ 32,235	\$ 2,095	\$ 34,330
HFD - Voice Amplifiers for SCBA Masks	\$ 2,065	\$ 134	\$ 2,199
HFD - Thermal Imaging Cameras	\$ 3,101	\$ 202	\$ 3,303
BFD 1 - 20' RTV Trailer	\$ 1,672	\$ 109	\$ 1,781
BFD2 - Extrication Tools & Charges for Squad 9	\$ 10,591	\$ 688	\$ 11,279
SFD - Paving of members parking area	\$ 2,033	\$ 1,219	\$ 3,252
SWH - Boat	\$ 1,458	\$ 95	\$ 1,553
WFD Building Upgrades	\$ 15,050	\$ 978	\$ 16,029
P&G Truck - Maintenance Van	\$ 30,974	\$ 2,013	\$ 32,987
Windsor Community Centre - Flood Protection	\$ 27,928	\$ 1,815	\$ 29,743
Vacuum Truck/Jet Rodder	\$ 48,050	\$ 3,123	\$ 51,173
Tregothic Creek Sewer Crossing	\$ 82,169	\$ 5,341	\$ 87,510
College Road - Windsor Sewer Renewal	\$ 11,411	\$ 742	\$ 12,153
Riverview Road - Hantsport Road Renewal	\$ 99,785	\$ 6,486	\$ 106,271
Nesbitt Street - Windsor Sewer Renewal	\$ 1,556	\$ 101	\$ 1,657
Windsor Stormwater Cunnabel Creek - Phase 2 Study	\$ 51,623	\$ 3,356	\$ 54,979
Street Lights @ Wentworth/Payzant	\$ —	\$ —	\$ —
Sidewalk Machine	\$ 26,756	\$ 1,739	\$ 28,495
Replace Unit 52	\$ 24,025	\$ 1,562	\$ 25,587
Tremain Crescent - Storm Water Culvert	\$ 43,012	\$ 2,796	\$ 45,808
Subtotal 2024-25	\$ 519,011	\$ 34,822	\$ 553,833

2025-26	Principal	Interest	Total
HFD - Upgrades to Engine 12 Compartments	\$ 5,162	\$ 336	\$ 5,498
HFD - Hydraulic Jaws of Lift	\$ 8,919	\$ 580	\$ 9,498
HFD - 5 VFD Radios	\$ 9,292	\$ 604	\$ 9,896
WFD - Replace Engine 4	\$ 30,031	\$ 1,952	\$ 31,983
WFD - Truck Bay Floor Coating	\$ 9,418	\$ 612	\$ 10,030
WFD - Hose Tower Roof Replacement & Perimeter	\$ 11,627	\$ 756	\$ 12,382
BFD 1 - P/T4 SCBA Replacement (5)	\$ 9,866	\$ 641	\$ 10,507
BFD 1 - Civic Centre Floor	\$ 2,787	\$ 181	\$ 2,968
BFD 1 - Dump Tank	\$ 3,097	\$ 201	\$ 3,299
BFD 2 - Epoxy Coat for Apparatus Floor	\$ 8,919	\$ 580	\$ 9,498
BFD 2 - Squad 9 Light/Winch, approved	\$ 15,487	\$ 1,007	\$ 16,494
Electrical Outlets on Gerrish Street	\$ 11,357	\$ 738	\$ 12,095
Falmouth - Treatment Plant Phase 3 Expansion	\$ 7,517	\$ 489	\$ 8,005
Tregothic Creek Sewer Crossing	\$ 20,880	\$ 1,357	\$ 22,237
Lift Stations - Dedicated Standby Generators	\$ 20,928	\$ 1,360	\$ 22,288
Lagoon Drive - Headworks Connection Study	\$ 8,361	\$ 543	\$ 8,905
Lagoon Drive - Blower Replacement	\$ 5,846	\$ 380	\$ 6,226
Lagoon Drive - Diffuser Replacement	\$ 5,011	\$ 326	\$ 5,337
Lagoon Drive - Disinfection Equipment	\$ 3,488	\$ 227	\$ 3,715
Main Street North - Hantsport Road Renewal	\$ 61,781	\$ 4,016	\$ 65,797
Windsor Road Renewal Projects - Payzant to King Street	\$ 140,501	\$ 9,133	\$ 149,633
Windsor Stormwater Cunnabel Creek	\$ 69,295	\$ 4,504	\$ 73,799
Outside Operations Facility - Community Development & Public Works - Design	\$ 336,758	\$ 21,889	\$ 358,647
Replace 2016 Salt/Plow - Dump Truck (Unit 51 - 2016)	\$ 29,232	\$ 1,900	\$ 31,132
Sidewalk Machine - Replace Unit 68 (2016)	\$ 25,056	\$ 1,629	\$ 26,684
Replace 2011 Case 580 Rubber Tire Backhoe	\$ 21,715	\$ 1,411	\$ 23,126
Pipe Crawler Camera	\$ 9,301	\$ 605	\$ 9,906
Mulching Head for Excavator	\$ 8,139	\$ 529	\$ 8,668
Subtotal 2025-26	\$ 899,771	\$ 58,485	\$ 958,256
Total General Rated Debt Servicing	\$ 2,190,507	\$ 469,569	\$ 2,660,076
Total Debt Servicing, Including Area Rates	\$ 3,161,526	\$ 662,651	\$ 3,824,178

Police Protection

The Municipality is a participant in the Municipal Policing Services Agreement which is a contract between the Province of Nova Scotia and the RCMP. Under this agreement, the Municipality pays 90% of the cost of an officer (boots on the street) and the province covers the difference. DNA testing is not covered under this agreement and the Municipality pays an annual fee to the RCMP for this service.

- The cost for RCMP services is up 8.4% from 2024-25, and is area rated 70% to area rate 1 and 30% to area rate 3.
- The DNA testing expense did not increase from 2024-25.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
RCMP	\$ 5,318,611	\$ 5,961,430	\$ 6,459,364	8.4%
Other (DNA Testing)	\$ 13,365	\$ 13,000	\$ 13,000	0.0%
<i>Subtotal</i>	<i>\$ 5,331,976</i>	<i>\$ 5,974,430</i>	<i>\$ 6,472,364</i>	<i>8.3%</i>

Transportation

This is the three-year funding agreement with West Hants Dial-A-Ride, adjusted by cost of living each year. Last year was the final year of the agreement.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
West Hants Dial-A-Ride	\$ 20,000	\$ 35,658	\$ -	-100.0%
<i>Subtotal</i>	<i>\$ 20,000</i>	<i>\$ 35,658</i>	<i>\$ -</i>	<i>-100.0%</i>

Fire Protection

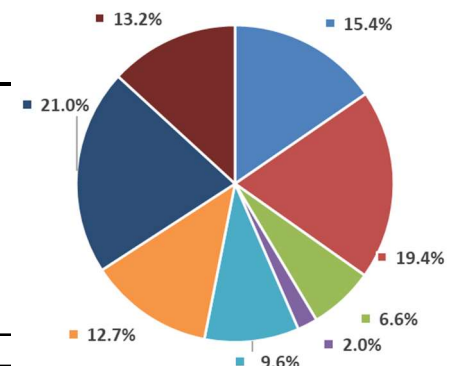
Represents the combined budgets of all fire services that provide fire protection in the West Hants area. Fire budgets for each of the fire services are presented individually to Council by the Fire Chief or appointed representative. Detailed budgets are provided in **Appendices 2-9**. The amount for water supply and hydrants is ordered by the Utility and Review Board (UARB) through the various water utility rate hearings.

- Water Supply and Hydrants costs have increased based on UARB orders.
- Municipal Fire Services budget has increased by 15.9%.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fire Fighting Service	\$ 1,514,640	\$ 1,861,458	\$ 2,157,717	15.9%
Water Supply & Hydrants	\$ 916,617	\$ 1,434,006	\$ 1,558,926	8.7%
<i>Subtotal</i>	<i>\$ 2,431,257</i>	<i>\$ 3,295,464</i>	<i>\$ 3,716,643</i>	<i>12.8%</i>

West Hants Regional Municipality Regional Fire Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Regional Fire Service	\$ 333,746	\$ 332,342	-0.4%
Windsor Fire Department	\$ 375,780	\$ 418,712	11.4%
Southwest Hants Fire Service	\$ 116,260	\$ 143,185	23.2%
Walton Fire Department	\$ 43,850	\$ 43,850	0.0%
Summerville Fire Department	\$ 191,400	\$ 207,750	8.5%
Hantsport Fire Department	\$ 287,410	\$ 274,500	-4.5%
Brooklyn Fire Department - Station 1	\$ 344,022	\$ 453,213	31.7%
Brooklyn Fire Department - Station 2	\$ 168,990	\$ 284,165	68.2%
Total Expenses	\$ 1,861,458	\$ 2,157,717	15.9%



Public Safety

Public safety grants and the West Hants Ground Search and Rescue funding line item within the budget.

- West Hants Ground Search and Rescue (WHGSAR)'s second year of the funding agreement. This year includes operational funding adjusted by CPI.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Grants	\$ 8,967	\$ 7,500	\$ 1,500	-80.0%
West Hants Ground Search and Rescue	\$ 12,333	\$ 146,170	\$ 30,270	-79.3%
<i>Subtotal</i>	<i>\$ 21,300</i>	<i>\$ 153,670</i>	<i>\$ 31,770</i>	<i>-79.3%</i>

Community Economic Development

The Municipality is a partner in several community-based initiatives including Valley Regional Economic Network (REN), Valley Community Fibre Network (VCFN), and Climate Action Committee.

- The annual deficit of the VCFN is shared by its members. It is anticipated to remain at current levels until additional leases are added to generate more revenue for the organization.
- West Hants Regional Municipality has withdrawn the notice given to Valley REN regarding leaving the service and has agreed to stay on.
- Climate Action Committee Workplan is funding to support initiatives from the motions of the Climate Action Committee. **For more details, please see page 38.**
- Hants Shore Community Health Centre's second year of the funding agreement. This year includes operational funding adjusted by CPI.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Valley REN	\$ 65,753	\$ 67,505	\$ 67,505	0.0%
VCFN	\$ 5,113	\$ 5,113	\$ 5,113	0.0%
Climate Action Committee	\$ 10,043	\$ 512,331	\$ 599,519	17.0%
Hants Shore Community Health Centre	\$ 16,667	\$ 50,000	\$ 50,450	0.9%
<i>Subtotal</i>	<i>\$ 97,576</i>	<i>\$ 634,949</i>	<i>\$ 722,587</i>	<i>13.8%</i>

Industrial Park

Industrial Park agreement for expenses related to lighting and snow removal services for parts of the Windsor-West Hants Industrial Park. It is not anticipated to change for 2025-26.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Other- Lights	\$ 3,749	\$ 4,006	\$ 4,006	0.0%
<i>Subtotal</i>	<i>\$ 3,749</i>	<i>\$ 4,006</i>	<i>\$ 4,006</i>	<i>0.0%</i>

Cultural Buildings and Facilities

These non-department expenses are made up of a mandatory transfer to the Annapolis Valley Regional Library, and expenses for the Windsor Library. The Hantsport Library is a service that was supported by the former Town of Hantsport, through agreements and motions of the Town Council. West Hants Regional Municipality retains ownership of the library building and costs associated with maintenance and repairs must continue to be funded.

- Costs for the Hantsport Library have increased, and the 2025-26 estimates are reflective of this. This increase is attributed to building maintenance and increased power and insurance costs. See **Appendix 20** for detailed and complete versions of the budget provided below.
- Costs for the Windsor Library have increased, and the 2025-26 estimates are reflective of this. This increase is attributed to building maintenance and increased power and insurance costs. See **Appendix 20** for detailed and complete versions of the budget provided below.
- The Regional Library contribution has not changed from 2024-25. Contributions are based on population. This contribution to the Regional Library represents \$0.0063 on the general tax rate.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Windsor Library	\$ 28,459	\$ 37,007	\$ 39,746	7.4%
Hantsport Library	\$ 13,456	\$ 17,515	\$ 21,951	25.3%
Transfers to Regional Library	\$ 129,461	\$ 134,500	\$ 134,500	0.0%
<i>Subtotal</i>	<i>\$ 171,376</i>	<i>\$ 189,022</i>	<i>\$ 196,198</i>	<i>3.8%</i>

Appropriations to Regional School Boards

Mandatory transfers to the school board to cover the costs of education in the region. West Hants Regional Municipality's direct share is based on the Uniform Assessment (UA) total provided by the province and multiplied by 0.003048. Under the dissolution order, the former Town of Hantsport maintains an inter-municipal agreement that uses a similar formula as above but combines the total cost of education among Kings County and the Towns of Wolfville, Kentville and Berwick. The formula uses the number of students attending the schools and determines the education cost based on the weighted percentage of students in each area.

- A lift in the UA and an inclusion of the inter-municipal agreement has led to an overall increase of 11.9%.
- The mandatory contribution to Regional School Boards represents \$0.2926 on the general tax rate.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Mandatory Contribution	\$ 4,777,872	\$ 5,611,626	\$ 6,278,180	11.9%
<i>Subtotal</i>	<i>\$ 4,777,872</i>	<i>\$ 5,611,626</i>	<i>\$ 6,278,180</i>	<i>11.9%</i>

Internal Transfers

Budgeted and non-budgeted transfers to and from internal reserves. Unbudgeted transfers from reserves are typically a result of unanticipated costs that occur in the year.

- 5% Fund supports recreation equipment, land acquisition, and park development in West Hants.
- Carryover Reserve is the amount previously approved in 2024-25, for projects that were not able to be completed in 2024-25, and funding was carried over to 2025-26.
- Consolidation Funding is transfers of funding to cover operational costs as part of the funding agreements with the Province of Nova Scotia.
- The Hantsport Infrastructure Reserve will allow Hantsport to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Windsor Infrastructure Reserve will allow Windsor to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The proposed contribution to regional capital and operating reserves is \$1,837,130.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
<i>General Rate</i>				
Operating Reserve	\$ -	\$ (929,043)	\$ (372,000)	-60.0%
Fire Equipment	\$ -	\$ 50,000	\$ 100,000	100.0%
Boundary Reserve	\$ -	\$ 12,250	\$ 12,250	0.0%
Election Reserve	\$ -	\$ (50,000)	\$ 50,000	-200.0%
Hantsport Transition Reserve	\$ -	\$ -	\$ -	
RCMP Reserve	\$ -	\$ (746,600)	\$ (650,000)	-12.9%
Consolidation Reserve	\$ -	\$ (32,586)	\$ (22,806)	-30.0%
Housing Acc. Funding	\$ -	\$ (156,111)	\$ (105,825)	-32.2%
Carryover Reserve	\$ -	\$ -	\$ (468,000)	
Capital Fund	\$ -	\$ 800,000	\$ 850,000	6.3%
Asset Retirement Obligation Reserve	\$ -	\$ 146,320	\$ 218,980	49.7%
<i>West Hants Rate</i>				
Operating Reserve	\$ -	\$ (1,180,000)	\$ (1,010,000)	-14.4%
<i>Hantsport Rate</i>				
Hantsport Smoothing (AR)	\$ -	\$ (60,030)	\$ -	-100.0%
Hantsport Infrastructure Reserve	\$ -	\$ 197,700	\$ 257,400	30.2%
Operating Reserve	\$ -	\$ 295,000	\$ 101,000	-65.8%
Hantsport Pension Liability	\$ -	\$ -	\$ -	
<i>Windsor Rate</i>				
Operating Reserve	\$ -	\$ 885,000	\$ 909,000	2.7%
Windsor Infrastructure Reserve	\$ -	\$ 173,200	\$ 348,500	101.2%
<i>Transfer to Reserves</i>	\$ 845,259	\$ (594,900)	\$ 218,499	-136.7%

Non-Departmental Area Rates

Debt Servicing

Area rate debt servicing relates to debt through MFC that has been brought over from the former Town of Hantsport, Municipality of West Hants, and Town of Windsor. This will gradually decline as the loans are reduced.

HANTSPORT

DEBT CHARGES (Area Rate 2)	Principal	Interest	Total	Maturity
2010 Prince Street Sewer	\$ 17,200	\$ 419	\$ 17,619	Jun. 2025
Subtotal	\$ 17,200	\$ 419	\$ 17,619	

WINDSOR

DEBT CHARGES (Area Rate 3)	Principal	Interest	Total	Maturity
Stannus & Grey Street (sanitary/storm)	\$ 10,271	\$ 1,502	\$ 11,773	Jun. 2025
Stannus/Grey Street (pav/curb/sidewalk)	\$ 16,099	\$ 2,355	\$ 18,454	Jun. 2025
Wentworth Road - Road Phase 3	\$ 94,609	\$ 13,837	\$ 108,446	Jun. 2025
Wentworth Road - Sewer Phase 3	\$ 19,105	\$ 2,794	\$ 21,899	Jun. 2025
Wentworth Road - Storm Sewer Phase 3	\$ 20,801	\$ 3,042	\$ 23,843	Jun. 2025
Sewer Treatment Plant	\$ 181,574	\$ 76,818	\$ 258,392	Nov. 2032
Subtotal	\$ 342,459	\$ 100,347	\$ 442,806	

WEST HANTS

DEBT CHARGES (Area Rate 1)	Principal	Interest	Total	Maturity
Falmouth STP - Phase 2	\$ 37,667	\$ 3,012	\$ 40,679	Nov. 2026
Fire Truck	\$ 218,603	\$ 9,454	\$ 228,057	May. 2026
Rescue Pumper Fire Truck & Aerial Fire Truck	\$ 154,000	\$ 19,120	\$ 173,120	Nov. 2031
Fire Truck Chassis and Pumper Fire Truck	\$ 59,700	\$ 5,346	\$ 65,046	Nov. 2027
Brooklyn Fire - Station 2	\$ 49,944	\$ 32,483	\$ 82,427	May. 2033
BFD 1 & 2 - Radios	\$ 2,446	\$ 296	\$ 2,742	May. 2031
Brooklyn Fire Dept & Civic Centre Complex	\$ 89,000	\$ 22,605	\$ 111,605	May. 2036
Subtotal	\$ 611,360	\$ 92,316	\$ 703,676	

Other Services

The Hantsport Food Bank is a service that was supported by the former Town of Hantsport, through agreements and motions of the Town Council. West Hants Regional Municipality retains ownership of the food bank building and costs associated with maintenance and repairs must continue to be funded. See **Appendix 20** for a more detailed version of the budget.

- A second year of operational funding for the Windsor Food Bank has been approved by Council for 2025-26.

	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Windsor Food Bank Funding	\$ -	\$ 44,400	\$ 44,400	0.0%
Hantsport Food Bank Building	\$ 7,801	\$ 7,690	\$ 7,690	0.0%
Subtotal	\$ 7,801	\$ 52,090	\$ 52,090	0.0%

Overview

The Chief Administrative Officer (CAO) is the head of the administrative branch of the government and is responsible to Council for the proper administration of the affairs of the Municipality in accordance with the by-laws of the Municipality and the policies adopted by Council.

The Chief Administrative Officer (CAO) is responsible for the overall management and delivery of Municipal services as set out by Council. The CAO is responsible for the establishment of departments and positions within the Municipality. The CAO has direct responsibility and oversight of the Office of Administration, Dangerous and Unsightly Matters, Council Support, Emergency Management Office (EMO), Police, Fire and Emergency Services and Marketing and Communication.

The role of the Chief Administrative Officer is to provide advice and carry out the strategic directives of Council.



Like most municipalities in Nova Scotia, West Hants also faces a significant housing shortage and growing housing needs due to population growth, and lack of affordable and supportive housing options. Through the CAO's office, staff have been working with volunteers to support individuals experiencing homelessness through the West Hants Drop-in/Warming Centre initiative. While this is not a permanent solution for those experiencing homelessness, it does provide a safe, welcoming, inclusive space for anyone needing a hot meal, a warm, dry place to sleep and a sense of community and belonging for many.

Administrative Structure

The CAO's Office has four (4) employees (including himself); they all work collaboratively to support the CAO and Council and contribute to a variety of projects that support the strategic objectives of the Municipality.

Council Structure: 11 Electoral Districts

Mayor (1)
Deputy Mayor (1)
Councilors (10)

Council Support

Administrative support involves providing essential services to help Council, Committees of Council, and the organization to function efficiently. These services include performing clerical tasks, scheduling and attending meetings, managing schedules, preparing agendas, drafting correspondence for the Mayor and CAO.



Executive Assistant

The Executive Assistant is responsible for the custody and maintenance of the Municipality's official records and history, coordinating the conduct of Council meetings and elections, oversight and safekeeping of all Council and administrative policies, by-laws, resolutions and agreements or contracts. Provides support to Council; specifically, the preparation of agendas for Council, COTW, and other committees as required, recording and transcribing meeting minutes and other governance related administrative duties.



The Executive Assistant also acts as the Returning Officer for special and regular elections.

Human Resources Specialist

The Human Resources (HR) Specialist handles various aspects of managing and developing an organization's workforce, including recruitment, training, compensation, benefits, and employee relations. They play a crucial role in shaping a positive work environment and ensuring personnel functions run smoothly and work with departments to manage all recruitment activities. Main lead on Municipal work towards diversity and inclusion.

In September of 2024, the HR Specialist introduced a Reimbursable Wellness Program; a first for West Hants Regional Municipality. These reimbursable funds are available for eligible employees to encourage employees to participate in regular physical activity or other positive health and wellness practices.



Department of Administration and Governance Budget Highlights

See **Appendix 10** for detailed and complete versions of the budget provided below.

- Other Legislative Expenses have increased due to meeting and committee related expenses, as well as changes to citizen committee member stipend, and allowance for expenses under the new Code of Conduct.
- Legislative changes in remuneration for the new Council.

West Hants Regional Municipality
Department of Administration and Governance
2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Legislation			
Mayor	\$ 64,763	\$ 73,815	14.0%
Council	\$ 389,139	\$ 461,397	18.6%
Other Legislative Expenses	\$ 48,500	\$ 65,000	34.0%
Total Legislation	\$ 502,402	\$ 600,212	19.5%
Administration			
Salaries	\$ 511,590	\$ 519,076	1.5%
Mileage	\$ 4,500	\$ 5,000	11.1%
Training & Development	\$ 15,300	\$ 17,500	14.4%
Professional Services	\$ 50,000	\$ 45,000	-10.0%
Total Office of the CAO	\$ 581,390	\$ 586,576	0.9%

Area Rates (West Hants)

- The projected costs for the former Clerk/Treasurer pension.

Area Rates (Windsor)

- The projected costs for the former Clerk/Treasurer pension.

West Hants Area Rate	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Former CAO Pension	\$ 16,050	\$ 16,200	0.9%
Total West Hants Exp	\$ 16,050	\$ 16,200	0.9%

Windsor Area Rate	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Former CAO Pension	\$ 48,750	\$ 30,341	-37.8%
Total Windsor Exp	\$ 48,750	\$ 30,341	-37.8%

Emergency Measures Organization

Emergency Management helps plan and coordinate multi-agency/multi-jurisdictional responses and the municipality's response to emergencies. The Municipal Operations Supervisor and Emergency Management Coordinator, reporting to the CAO, is responsible for developing and maintaining overall emergency management plans for the Municipality; assisting municipal departments and non-government agencies and volunteers to develop plans and procedures which complement the EMO plan; and to ensure all equipment is fully functional and ready for use.



EMO Budgets Highlights

See **Appendix 11** for detailed and complete versions of the budget provided below.

- Salary and benefits have increased this year due to cost of living and benefit changes. Salary allocations vary from year to year based on where the work is anticipated.

West Hants Regional Municipality EMO Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Staff Salaries & Benefits	\$ 40,982	\$ 43,011	5.0%
Equipment Purchase and Operation	\$ 48,322	\$ 40,300	-16.6%
Total Expenses	\$ 89,304	\$ 83,311	-6.7%

Financial Services Department Budgets

Overview

Financial Services is made up of 13 employees who are responsible for the overall management and direction of Municipal financial affairs. This includes over \$38 million in operational revenues and \$56 million in budgeted capital costs. Financial Services coordinates the preparation of budgets, financial analysis, annual reporting and audit, and the day-to-day transactions of the Municipality. In addition, Financial Services oversees the finances of the Municipal Water Utility, with a combined operational budget of \$4.1 million.

Information Technology (IT) is a general administrative service made up by one employee. IT is responsible for the maintenance, implementation, and purchasing of IT needs for Municipal operations.

In 2025-26 Financial Services will continue its efforts to improve organizational effectiveness. Financial Services will continue to work on combining financial policies and by-laws. In partnership with Public Works, Financial Services will be finalizing the Operational Audit of the

Utility. Financial Services will also be reviewing Financial System products, preparing for the discontinuation of the current system product.



IT will continue to streamline municipal functions through the added use of cloud software. IT will continue increasing cybersecurity awareness and introduce additional measures to increase network security. In addition, studies will be completed to review the internal networks segregating services and creating efficiencies, and implementation of critical updates organizational wide.

2025-26 Proposed Budgets

Budget summaries are provided below. See **Appendices 12-13** for detailed and complete versions of the budgets.

Financial Services Budget Highlights

- Salary and benefits have increased this year due to cost of living and benefit changes, and the restructuring of IT during 2024-25.

- Audit costs increased in 2025-26 based on the contracted annual increase agreed to in the 5-year contract with Kent & Duffett.

**West Hants Regional Municipality
Financial Services Budget Summary
2025-26**

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries	\$ 1,037,133	\$ 1,176,718	13.5%
Mileage	\$ 2,600	\$ 2,900	11.5%
Training & Development	\$ 16,000	\$ 15,000	-6.3%
Audit	\$ 31,600	\$ 32,500	2.8%
Financial Services Charges	\$ 32,100	\$ 31,600	-1.6%
Other	\$ 250	\$ 250	0.0%
Total Finance Department	\$ 1,119,683	\$ 1,258,968	12.4%

Taxation

Costs associated with tax reductions provided for under various Municipal policies and by-laws.

- The change in taxation is reflective of the actuals in 2024-25, and the changes to the Property Tax Assistance Policy.
- Uncollectible Taxes are rarely used but required in some circumstances with Council approval.

**West Hants Regional Municipality
Tax Budget Summary
2025-26**

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Taxation	\$ 269,818	\$ 291,702	8.1%
Total Tax	\$ 269,818	\$ 291,702	8.1%
Uncollectible Taxes	\$ 5,000	\$ 5,000	0.0%
Total	\$ 5,000	\$ 5,000	0.0%

Other General Administration Services

Other General Administration Services is comprised of several administrative services that are required to run the Municipality.

- Office Administration is made up of office supplies, postage, secure shredding, printing services, and other office related supplies. The increase is reflective of the actual trends in 2024-25 and historical trends.

- Other is made up of staff appreciation, Occupational Health and Safety committee, other staff committees, and other general services (geotechnical, land surveys, and other professional services). This line has been increased with the addition of funding to support the unhoused initiative.
- Continuation of the rebate programs for Sewer and Bulk Water Customers.
- Additional resources have been added to support the wellness program and increase in employee training.
- Assessment services provided by PVSC have increased by \$14,675 over last year.
- Insurance has increased with a projection from our insurer of 7%, and actual costs may vary.

**West Hants Regional Municipality
Other General Admin Budget Summary
2024-2025**

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Office Administration	\$ 122,811	\$ 146,745	19.5%
IT Operations	\$ 513,431	\$ 464,316	-9.6%
Election	\$ 188,194	\$ -	-100.0%
Insurance	\$ 298,184	\$ 319,057	7.0%
PVSC Charge	\$ 339,073	\$ 353,748	4.3%
Communications	\$ 36,521	\$ 36,724	0.6%
Rebates	\$ 40,000	\$ 35,000	-12.5%
Other	\$ 73,500	\$ 132,683	80.5%
Total General Admin	\$ 1,611,713	\$ 1,488,272	-7.7%

Overview

The Planning and Development Department is responsible for:

- administering land use, heritage, and building by-laws and regulations approved by Council and administering or enforcing other by-laws as directed by Council;
- helping Council develop and change land use and heritage policies and regulations;
- creating maps and mapped information for all departments; and
- projects in relation to the Climate Action Plan Committee.

The first land use regulations were in place in Windsor and a portion of West Hants in 1976; by 1994 regulations were in place throughout both Municipal units.

Development permits issued by the Development Officer are for “as-of-right” development: development Council has identified in the Land Use By-laws as permitted. On occasion there are matters which Council did not consider in the documents and owners may apply for an amendment to one of the Municipal Planning Strategies and/or the Land Use By-laws to accommodate a requested change. This must then be considered by planning staff, the Planning and Heritage Advisory Committee (PAC/HAC) and Council using the Public Participation Program Policy. This process is also used when Council considers a development agreement for a specific use.

The Planning and Development Department is also responsible for the Civic Addressing By-law (2020) and the Heritage Property By-law (2022). Provision within this budget is again made for the application of the Heritage Grant fund to cover all municipally registered heritage properties.

The Department also responds to all applications and inquiries, updates material on the website, and provides support to the Emergency Measures Organization (EMO), the Climate Action Committee and the watershed committees.

Additionally, the Department is undertaking a comprehensive Plan Review to update and consolidate its planning documents, reflecting changes in environmental, social, and economic conditions. This initiative encompasses the communities of Hantsport, Windsor, and West Hants, each previously governed by separate planning strategies and land use by-laws.

This major project includes:

- Document Consolidation: Merge the planning documents of Hantsport, Windsor, and West Hants into a unified framework.

- Policy Updates: Revise policies to address current and anticipated environmental, social, and economic trends.
- Public Engagement: Incorporate community feedback to ensure the revised planning documents align with residents' needs and aspirations.

Another major project the Department is working on is the Housing Accelerator Fund (HAF). In March 2024, the Municipality entered into an agreement under HAF, securing over \$1 million to eliminate barriers to housing development. The Department is playing a crucial role in implementing seven initiatives to enable diverse housing forms and densities, streamline permit approvals, identify underdeveloped land, and review by-laws to remove barriers to housing development. One of the initiatives is complete, four are currently being wrapped up and the remaining two are up for completion in 2025.

In 2024, the West Hants Regional Municipality's Planning Department experienced a large amount of development activity, as reflected in the December 31, 2024, Development and Building Approval Report. Throughout the year, the Department issued 455 permits, resulting in the construction of 251 units and a total construction value of \$75,000,346.



2024 was also a busy year for planning applications; five rezoning applications were brought forward and approved by Council, as well as ten development agreement applications. So far in 2025, the department has received three rezoning applications and four applications for development agreements.

On the climate action front, significant work is underway on a number of initiatives. Since 2022 the Department has applied for 11 grants and two staff assistance opportunities and through that has secured \$326,142 in direct funding for climate action, and one part-time staff assistance opportunity through Efficiency NS. Successful applications include:

- The PACE program (Switch West Hants) study/setup (\$168,800 from the Federation of Canadian Municipalities);
- A solar energy feasibility study for Municipal lands completed in February 2025 (\$75,000 from NS Department of Natural Resources and Renewables (NSDNR));
- LED panel lights for Council Chambers at 76 Morison Dr. completed in 2024 (\$2,342 from NS Federation of Municipalities); and
- A zero-emissions transit feasibility study set to be initiated in spring 2025 (\$80,000 from NSDNR).

Some of the on-going projects include:

- Set-up and administration of Switch West Hants, there have been 20 full participants who have taken on 30 different projects worth approximately \$411,000, with WHRM committing just over \$60,000 of the \$300,000 capital allocation;
- Monitoring of the WHRM owned two dual-port Level 2 EV chargers, which have hosted 1,261 separate charging sessions that have helped avoid 18,970 kg of GHG emissions, which is like planting 486 trees and letting them grow for ten years;
- Construction of two dual port Level 3 super-fast EV chargers in partnership with Nova Scotia Power, funded by a grant from Natural Resources Canada;
- Set-up and administration of the Home Flood Protection Pilot Program, to offer 35 applicant homeowners Home Flood Risk Assessments and grants to fund resiliency upgrades, with a total budget of \$480,000;
- Building efficiency assessments with Efficiency NS to identify upgrades that will reduce corporate energy consumption, GHG emissions, and operating costs; and
- Start-up of a climate and health vulnerability assessment in partnership with NS Health, funded by a grant from Health Canada

Collectively, these initiatives and data highlight the Planning Department's active role in managing increased workloads and addressing the growing needs of the West Hants Regional Municipality in 2024.

2025-26 Proposed Budget

The budget estimate includes funds for development contingencies to ensure enough funding is available for unanticipated items such as costs associated with the planning document review and major development applications. Large-scale and complex developments can have a

substantial impact on the department budget, necessitating legal opinions, increased staff time or consulting expertise. Budget summaries are provided below. See **Appendix 14** for a detailed and complete version of the budget.

Revenue generated by the Planning and Development Department through application fees for development permits and building permits and development agreements, document amendments and plans of subdivision goes into general revenue. Although this revenue does not show up in the Planning and Development Department budget, it does help offset expenditures.

Planning and Development Budget Highlights

- Salary and benefits have increased this year due to cost of living, as well as a new Development Officer that will overlap with a pending retirement this summer.
- The professional services budget has increased as applications are becoming more complex and often require legal review. Further, there has been an increase in appeals that cost the municipality substantial legal fees.
- Mileage and expenses as well as overtime budget has increased due to the large number of applications the department is receiving on a monthly basis; applications require staff to attend more PAC/HAC meetings, Council meetings, and site visits as well as host more Public Information Meetings. The Plan Review project also includes a number of engagement events that will require staff to work outside their regular hours.
- The addition of a budget for the MPS/LUB review to accommodate public engagement sessions that staff will attend.

West Hants Regional Municipality Planning and Development Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 947,130	\$ 918,353	-3.0%
Mileage	\$ 1,500	\$ 9,000	500.0%
Staff Development	\$ 14,730	\$ 16,570	12.5%
Administration	\$ 38,675	\$ 37,750	-2.4%
Professional Services	\$ 48,000	\$ 100,000	108.3%
Dev Contingency/HAAC/HGP	\$ 1,000	\$ 1,000	0.0%
Total Dev Services Expenses	\$ 1,051,035	\$ 1,082,673	3.0%

Building Inspection

The Building Code Act By-law (2020) requires permits be obtained for anything specified in the Nova Scotia Building Code (NSBC) Regulations with additional specific local regulations. For each

building permit issued, inspections and re-inspections must be carried out to ensure construction meets the requirements of the NSBC.

The *System of Municipal Fire Inspections Policy* (2020) also requires inspections of specific types of buildings on a schedule established in the Policy. See **Appendix 14** for a more detailed version of the budget.

Building Inspection Budget Highlights

- Salary and benefits have increased this year due to the cost of living.
- Staff Development has increased this year, to maintain the required level of training, and to stay on top of regulation changes.

West Hants Regional Municipality Building Inspection Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 408,499	\$ 434,315	6.3%
Mileage	\$ 1,000	\$ 1,000	0.0%
Staff Development	\$ 16,300	\$ 21,250	30.4%
Administration	\$ 14,320	\$ 24,525	71.3%
Fleet Costs	\$ 20,230	\$ 18,000	-11.0%
Total Building Inspection Expenses	\$ 460,349	\$ 499,090	8.4%
Total Planning and Development Expenses	\$ 1,511,384	\$ 1,581,763	4.7%

By-Law Enforcement and Dangerous and Unsightly

By-law Enforcement Officers respond to by-law complaints not related to planning and building by-laws, including those made under the Dog By-law, Illegal Dumping, Dangerous or Unsightly complaints, parking and any others directed by Regional Council. See **Appendix 14** for a more detailed version of the budget.

By-Law Budgets Highlights

- Salary and benefits have increased this year due to the cost of living.
- Increases in Administration due to the need to purchase safety equipment.

**West Hants Regional Municipality
By-Law Budget Summary
2025-26**

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 164,559	\$ 173,304	5.3%
Mileage & Fleet	\$ 16,500	\$ 13,500	-18.2%
Staff Development	\$ 4,300	\$ 4,750	10.5%
Administration	\$ 18,522	\$ 20,629	11.4%
Protective Services	\$ 15,500	\$ 15,500	0.0%
Total Expenses	\$ 219,381	\$ 227,682	3.8%

Climate Action Committee

A full time Climate Action Coordinator was hired in June of 2023. The role of the Climate Action Coordinator is to implement the actions within the Greenhouse Gas (GHG) Emission Local Action Plan and Climate Action Committee workplan and measure and report progress towards WHRM climate targets. See **Appendix 14** for a more detailed version of the budget.

Climate Action Committee Budgets Highlights

- Budget for Climate Action Committee workplan which allows the Climate Action Coordinator to leverage external funding sources for workplan items.
- Mileages and expenses have increased this year as well due to an increased number of site visits, attendance at evening meetings, and training.
- The Home Flood Protection Pilot Program has been carried over into the new year, as the first round gets underway. Funded through a transfer from the WHRM Operating Reserve.

**West Hants Regional Municipality
Climate Action Committee Budget Summary
2025-26**

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 79,661	\$ 86,799	9.0%
Staff Development	\$ 1,500	\$ 1,750	16.7%
Administration	\$ 1,170	\$ 970	-17.1%
Flood Program	\$ 400,000	\$ 480,000	20.0%
MCCAP Workplan	\$ 30,000	\$ 30,000	0.0%
Total Expenses	\$ 512,331	\$ 599,519	17.0%

Community Development Department Budgets

Overview

The West Hants Regional Municipality Community Development Department is comprised of fifteen full-time staff, three seasonal staff and two casual staff.

During the past twelve months, upwards of fifty-five youth were hired to assist in the delivery of this department's programs.

Recreation Programs

The Community Development Department continues to be dedicated to creating welcoming and safe environments where everyone can participate in a wide range of recreation opportunities regardless of age, ability, background, and economic status.

Although we offer a very large range of recreation opportunities each season, we recognize that many other non-profit organizations also offer recreation opportunities. Therefore, we take a Community Development approach to planning and ensuring recreation programs are offered here in West Hants; we continue to bring together all non-profit community partners who also provide recreation opportunities regularly. Together, we inventory what programs and events exist each season, reduce duplication and overlap, ensure there are options for all age ranges and abilities, and partner to fill gaps.

Our programs and events fall within one of the following 4 categories:

1. Community Active Events
2. Structured Programs
3. Unstructured Programs
4. Active Living Supports

Community Active Events

Community Active Events are events that have a focus (such as a holiday) but also includes physical activity; events such as the annual *Easter Egg Hunt* (approximately 300 people), *Halloween Scavenger Hunt* (approximately 300 people), and *West Hants Winter Carnival* (this is an umbrella event for community organizations and businesses however, we also offer events such as *Winter-Palooza* Event which included bounce castles, facepainting and more. The *Winter-Palooza* event welcomed 850 people). Community Active Events are our most popular



type of programming. Over the next two years, we plan to build upon these types of events as we focus on celebrating our diversity.



Partnering with the ACES hockey program, we hosted our first African NS Heritage Month Kick-off event, which included free skating, cupcakes and drinks while learning about African Nova Scotia hockey heritage.

In the summer months, our Recreation Program Facilitators (student positions) host *Community Socials*. These events bring community out to socialize, enjoy a free hotdog BBQ, and play yard games.



Structured Programs

Structured programs are registration based, have a leader, and activity is instructed.

In 2024 the Department provided direct structured programming to 2151 people through programs such as *Summer Camps*, *Chair Yoga*, *Stroller Fit*, *Fit for Life*, *Swim Lessons* and *Aquafit*, etc. There were also 9309 visits to the Hants Aquatic Centre for *Swim Lessons* and *Aquafit*, and other unstructured activities such *Public Swims*, *Sensory Swims*, *Lane Swim*, etc.

Although most structured programs for children (except for summer camps and swim lessons) have not recovered in popularity after COVID, we continue to grow senior programming. For example, *Chair Yoga*, which is led by Holly Ross and offered in Brooklyn, Hantsport and Upper Vaughan, was able to increase the number of participants to 178 senior participants per season!

During our *March Break Camp*, we implemented a trial of the partnership with Limitless NS. We asked two local youth who need one-on-one support to attend camp and evaluate their experience. Feedback was fantastic from everyone involved and we look forward to continuing this great relationship into future summer camp programs.

“Skate and Play” was a program offered on an Inservice day with on-ice activities. This program was designed and led by our high school co-op student.

Unstructured Programs

Unstructured programs are opportunities to play without a leader, and no registration is required (a staff member is present to welcome, for safety enforcement, and for cleaning/organization). Programs like *Turf Time*, *Public Skate*, *Open Gym*, etc., have been very popular (*Turf Time* often sees up to 200 people each Saturday to play and socialize) and we continue to grow the options to play! The best part of unstructured programs is that everyone who attends tends to play – all ages, all abilities, all backgrounds. These programs, through grants and partnerships, are provided for free to the community.

In partnership with the Family Resource Centre of West Hants we hosted “Reptiles and Recreation” which had 450 children plus their adult guardians attend to play and visit with snakes. While the reptiles were the main attraction, all 450 children and their guardians had the opportunity to play and socialize. The feedback was incredible.

Reptiles and Recreation welcomed 450 children, plus their adult caregivers to play and learn.

Active Living Supports

We believe in a West Hants that is vibrant with healthy, active, and engaged community members! Therefore, we look for ways to make it easier for individuals to be more active throughout their days. Through our Active Transportation Committee, we focus on making our community more walk, bike, and roll friendly. With the Active Transportation and Trail Strategy being finalized by Upland Consulting in late spring 2025, our active future in West Hants is exciting!

Our *Free Equipment Loan Program* continues to be popular. We have kayaks, standup paddleboards, bikes, snowshoes, cross country skis, traction straps, polar skis, a canoe, adult trikes, hippocampes wheelchairs, Nordic walking poles, and new kick sleds to loan to community members. We also have skates and helmets to use while skating at the West Hants Sports Complex.

Although our Equipment Loan Program is designed to provide free equipment to anyone who reserves it and can transport it, we also use our fleet to offer 'Try-it' sessions to teach community members how to use equipment. This type of program also reduces the need to transport the equipment.



How we advertise

We advertise two recreation seasons/year: *Winter/Spring* and *Summer/Fall*. A branded recreation brochure advertises programs, services, and facilities. This guide has grown to include community resources as well to become a 'one stop shop' for community information.

Paper copies were distributed to students throughout the region and included in the flyer services. Copies were also made available at our West Hants offices and facilities, as well as circulated through community partners. We also have the current guide as an online flipbook which is posted on our website and circulated on social media: "West Hants Parks & Rec" on Facebook.

West Hants Inspire Fund

Our department also administers the West Hants Inspire Fund. In 2024, Council once again committed \$20,000 to this fund which allows community members who face financial barriers to access recreation opportunities in West Hants. The popularity of this low-barrier program continues to grow. Each eligible individual can access up to \$200 for recreation opportunities

within West Hants. In comparison, in 2023-24, \$6,243 was granted to 51 eligible West Hants residents.

In 2024-25, we granted \$15,686 to 118 applicants: 62 applications were for children (sports, Martock passes, Swim Lessons, and Camp), and 56 applications were for adults (pool passes, Makers Space, Aquafit, Yoga Classes, and LockerRoom Health & Fitness Club memberships/passes). It's worth noting that many adults who applied used their funds for Hants Aquatic Centre family pool passes which also benefited their children, who also had to access the Inspire Fund to participate in other activities as noted above.

These funds are paid directly to the local business, sport organization, or recreation program.

Active Transportation

Council awarded the Active Transportation and Trails Strategy to Upland Planning and Design Studio in the fall of 2025 with the final strategy to be completed in the spring of 2025.

Recreation Facilities

Jointly, staff were responsible for the ongoing maintenance of thirty-eight municipal recreation parks, two active cemeteries, two non-active cemeteries and a number of other municipally owned properties.

West Hants Regional Municipality renamed the Foundry Sports Field to the R.A. Jodrey Memorial Field in recognition of the generous donation of the land to the municipality. We graciously accepted a donation of a pavilion on the property as well.



Over the past year several projects were completed in our parks and recreation facilities including:

- Beautification initiatives – Support was provided to community groups to assist with the creation of a community flower garden at the Falmouth Community Hall and flower gardens at the Starbrides Park in Windsor. New planters, benches and picnic tables have also been placed to support overall community beautification.
- Old Parish Cemetery – In consultation with the West Hants Historical Society, work continued on the multi-year headstone restoration project. In 2024, there were 52 straightened and cleaned and another 86 headstones cleaned.
- Victoria Park – park upgrades continued with the addition of new flower beds and trees.
- Windsor Community Centre – The facility sustained substantial damage because of flooding in July which caused the space to be closed for the balance of the year. An RFP was tendered for a structural and accessibility assessment which will be completed in 2025.
- Community of Hantsport Gateway Signs installed.
- Fleet and Equipment – A maintenance van was purchased to support the Parks and Grounds work. Additionally, three tractors were purchased to support Parks and Grounds maintenance.
- Chittick Park – The fountain was repaired and is now functioning very well.
- Fundy Centennial Park Gazebo was revitalized with new shingles, electrical, woodwork repaired, and new landscape pavers installed.
- Falmouth Boat Launch – Ditching was completed to return improved drainage to the site.
- Hants Aquatic Centre – The pool heat pump was replaced, and the pool pump was repaired.
- Tremain Crescent – Parking lot gates have been installed.
- Irishmans Road Recreation Site – Storage building installed at the site.
- Skatepark – Sun shelter purchased to be installed early 2025.
- Shamrock Field – Fencing repairs and site upgrades completed.
- Windsor Coach House – Exterior doors replaced, and heaters installed in washrooms.
- Rail Corridor – As trail work continues, sections of the corridor have been opened for public use.
- The Highway Signage project is in progress with an anticipated installation for the summer 2025.
- Hobarts Beach – A fire pit was installed as well as a concrete pad for portable toilets to be placed onsite seasonally.
- West Hants Sports Complex - This facility remains a bustling center of activity with public skating, hockey, extensive use of the walking track, soccer as well as many programs and

special events taking place. Projects completed within the facility include interior commercial space completion. Exterior betterments include flag/banner poles, picnic benches and planters installed. A garage was also constructed to assist with storage needs.

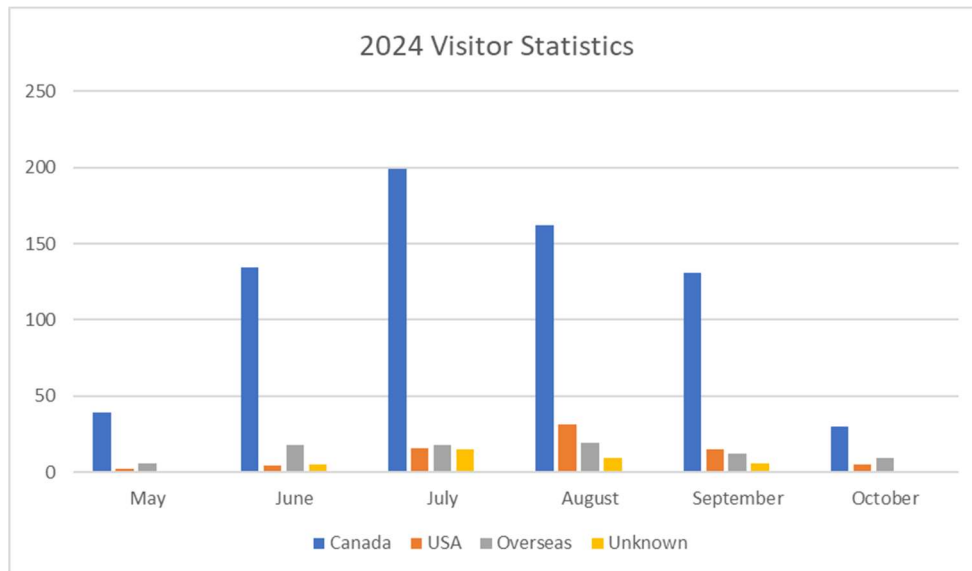
- Projects that were not completed for various reasons include environmental issues, lack of funding, lack of staff or contractor resources or lack of community/business partnerships or support include Causeway Trail repairs, Hobarts Beach improvements, electrical outlets on Gerrish Street, Hantsport Mural, Eldridge Road upgrades, and the West Hants Sports Complex LED display signage.

Community Economic Development

The Visitor Information/Welcome Centre is located within the Hants County War Memorial Community Centre. In 2024, the Welcome Centre operated 7 days per week, 9 am – 5 pm, from mid-May until mid-October. The Manager of Community Economic Development oversaw a staffing complement of three.

Funding assistance was provided from the Province of NS through the Tourism Association of Nova Scotia. There were 887 visitors directly counseled by staff. There was a self-serve visitor information station available at the Gerrish Street entrance to the Welcome Centre.

Welcome Centre staff compiled information on local attractions, events, and accommodations to support visitors. Staff assisted Community Centre staff with events like the weekly Avon Community Farmers Market.



The Community Economic Development staff work cooperatively with other departments and agencies. Staff act as navigators on initiatives such as:

1. Create a welcoming environment for business attraction and retention.
 - a. inquiries for land development/sales and commercial space
2. Promote our region as a welcoming and inclusive destination
3. WHRM communication and marketing
4. Support community groups and residents

The Department supports community programs, services and special events. Staff coordinate the WHRM Special Event applications and permits in compliance with our bylaws. The Special Event working group comprises the RCMP, Fire, Planning, Public Works, WH Traffic Authority and EMO.

Staff resources are deployed to assist many community events, including, but not limited to:

- | | |
|------------------------------------|---------------------|
| 1. Long Pond Heritage Classic | 8. Pride Parade |
| 2. Winterthing | 9. Prom Parade |
| 3. International Women's Day | 10. Avon River Days |
| 4. March Break | 11. Garlic Festival |
| 5. Apple Blossom Festival - Parade | 12. Remembrance Day |
| 6. Canada Day | 13. Festoon |
| 7. Full Circle | |

In 2024, West Hants once again was showcased at the Saltscapes Expo. Working with community partners, the West Hants brand shone. Local musicians, artists and staff introduced over 20,000 people to the WHRM brand. The new garlic mascots made their debut.

In 2023, the Garlic Festival was about to fold. The Garlic Fest moved to downtown Windsor and is now solely owned by the WHRM. Thousands have attended in the past two years which supports local garlic and ginger growers, artisans and downtown businesses.





The Inspire West Hants Facebook page, launched in 2022 continues to share all the wonderful things that happen in West Hants, while supporting community ideas for the future. Under the Inspire West Hants umbrella, projects like the Inspiring Business Program and Farmer Friday were launched.

Staff continue to support physician recruitment. Staff also support internal and external committees and groups such as MCCAP, Active Transportation, WHRM Communications, Hants Community Health, Windsor Township, Avon Chamber of Commerce, EMO, Valley REN, West Hants Senior Games, Family Resource Centre and Schools Plus.

Staff have a strong working relationship with Screen Nova Scotia. West Hants is known as a “Film Friendly” region. Film productions provide employment, create excitement, and are a stimulus to the economy.

September is Volunteer Month. The annual volunteer awards banquet is held at the Brooklyn Civic Centre. In 2024, West Hants recognized 35 volunteers/community groups and four youth volunteers. The Provincial Representative Volunteer for the region was Betty Cox, and OK Tire was the recipient of our 2024 Business Community Appreciation Award!



Banner Program Partnerships – The department continues to partner with the Windsor Legion and the Hantsport Historical Society with community banners. The Windsor Township produces and maintains the downtown banners.

Grants and Contributions

In 2024-25, community groups and organizations were supported through Grants and Contributions by way of direct financial support or in-kind contributions, and when combined totaled approximately \$358,033.

This operating budget also has proposed \$1.64 million in support for our community, in the form of non-profit tax exemptions and grants, residential rebates, and student bursaries, in-kind and heritage property grants. As well as support for recreation programming fees, community events and festivals, and awards and recognition of our community's volunteers!

2025-2026 Proposed Budgets

Budget summaries are provided below. See **Appendix 15** for a more detailed version of the budget.

Community Development Budget Highlights

- Grants and Contributions Policy RCOFN-012.00, *"The total of the amounts paid for grants in a fiscal years' operating budget will not normally exceed one- and one-half percent (1.5%) of the taxes for general municipal purposes levied by the municipality. Groups can also make application under the Grants and Contributions program for Recreation Facility Capital Investment Project Grants for up to 50% to a maximum of \$50,000."*
 - For 2025-26 this threshold would be \$276,612.
- Salary and benefit increases included in the Parks and Grounds budget are to support staff costs. With this increase we expect improvements to community beautification, service levels, and standard of care.
- The continuation of the *Inspire West Hants Fund* which will provide financial assistance to community members living in the West Hants Regional Municipality who, due to lack of funds, are not able to participate in recreation opportunities.
- Proposed second year of funding agreement to the Downtown Development Societies to support a dedicated staff position in Windsor and Hantsport, under Community Economic Development.
- A longer ice season is a contributing factor to the increase in the Sports Complex; however, it has offsetting revenues.
- Decrease in operational costs associated with advertising, branding and communications.
- Decrease in operational costs associated with festivals and community events.
- All facilities are seeing increases in operation expenses associated with increasing utility and insurance costs.

- Two multi-year grants are proposed for a second year of funding request, the first being from GFL Newport District Rink Commission (four years), and the second is from Landmark East School (five years), amounting to \$155,000 annually combined.

**West Hants Regional Municipality
Community Development Budget Summary
2025-26**

General Rate Revenue	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Recreation Programs	\$ 159,091	\$ 178,838	12.4%
Swimming Pool	\$ 78,995	\$ 77,954	-1.3%
Parks & Grounds	\$ 8,000	\$ 8,000	0.0%
Community Centre (Windsor)	\$ 35,500	\$ 35,500	0.0%
Community Centre (Brooklyn)	\$ -	\$ -	0.0%
Sports Complex	\$ 437,200	\$ 480,500	9.9%
Welcome Centre	\$ 8,628	\$ 6,500	-24.7%
Community Economic Development	\$ 12,000	\$ 6,000	-50.0%
<i>Total General Rate Revenue</i>	<i>\$ 739,414</i>	<i>\$ 793,292</i>	<i>7.3%</i>

HMCC Area Rate Revenue	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
HMCC	\$ 106,522	\$ 112,321	5.4%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 106,522</i>	<i>\$ 112,321</i>	<i>5.4%</i>
Total Revenue	\$ 845,936	\$ 905,613	7.1%

General Rate Expenses	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Recreation Administration	\$ 399,617	\$ 416,056	4.1%
Recreation Programs	\$ 496,196	\$ 597,447	20.4%
Parks & Grounds	\$ 656,278	\$ 704,046	7.3%
Swimming Pool	\$ 208,921	\$ 212,224	1.6%
Community Centre (Windsor)	\$ 223,799	\$ 283,291	26.6%
Community Centre (Brooklyn)	\$ 20,500	\$ 26,275	28.2%
Sports Complex	\$ 716,905	\$ 764,267	6.6%
Welcome Centre	\$ 33,868	\$ 41,514	22.6%
Community Economic Development	\$ 420,489	\$ 427,864	1.8%
Grants	\$ 291,500	\$ 386,500	32.6%
<i>Total General Rate Expenses</i>	<i>\$ 3,468,072</i>	<i>\$ 3,859,483</i>	<i>11.3%</i>

HMCC Expenses			
HMCC - Grant	\$ 73,315	\$ 60,000	-18.2%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 73,315</i>	<i>\$ 60,000</i>	<i>-18.2%</i>

HMCC Area Rate Expenses			
HMCC - Area Rate	\$ 68,207	\$ 112,321	64.7%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 68,207</i>	<i>\$ 112,321</i>	<i>64.7%</i>
Total Expenses	\$ 3,609,595	\$ 4,031,804	11.7%

Cemetery Budget Highlights – Area Rate

The Riverbank Cemetery in Hantsport receives supplemental funding through the Hantsport area rate. The Maplewood Cemetery in Windsor receives supplemental funding through the Windsor area rate. These funds are used to provide maintenance and upkeep services for the cemetery. Operational budget items include one Cemetery Services Coordinator to manage lots and complete ground maintenance. Seasonal summer staff are also hired to assist with ground maintenance in both cemeteries.

Burial Information April 1, 2024 – March 31, 2025

Maplewood Cemetery	
2024/25	38 Burials
Total lots sold in 2024/25	13 Lots
Riverbank Cemetery	
2024/25	20 Burials
Total lots sold in 2024/25	12 Lots

Approximate number of lots remaining in each cemetery:

Riverbank Cemetery	# of Lots Remaining	Remaining land suitable for burials
Full burial plots 4' x 10' (surveyed)	150	2.3 acres of 4.6 acres of land is considered suitable.
Half plots (cremation) 3'x4.5' (surveyed)	340	
Maplewood Cemetery	# of Lots Remaining	Remaining land suitable for burials
Full Burial Plots 4'x10' (surveyed)	200	5.31 acres of land is undeveloped and suitable for burials.
Half Plots (cremation) 3'x4.5'	20	

Riverbank Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and seasonal worker for grounds maintenance.

**West Hants Regional Municipality
Riverbank Cemetery Budget Summary
2025-26**

Revenue	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 28,831	\$ 34,680	20.3%
Sale & Care of Lots	\$ 5,000	\$ 5,000	0.0%
Other	\$ -	\$ -	0.0%
Total Cemetery Revenue	\$ 33,831	\$ 39,680	17.3%

Expenses	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries & Benefits	\$ 26,486	\$ 32,612	23.1%
Operation Expenses	\$ 7,345	\$ 7,068	-3.8%
Total Cemetery Expenses	\$ 33,831	\$ 39,680	17.3%

Maplewood Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and two summer staff to assist with grounds maintenance.

**West Hants Regional Municipality
Maplewood Cemetery Budget Summary
2025-26**

Revenue	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 51,927	\$ 58,927	13.5%
Sale & Care of Lots	\$ 6,500	\$ 9,000	38.5%
Other	\$ 20,000	\$ 20,000	0.0%
Total Cemetery Revenue	\$ 78,427	\$ 87,927	12.1%

Expenses	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries & Benefits	\$ 62,543	\$ 70,948	13.4%
Operation Expenses	\$ 15,884	\$ 16,979	6.9%
Total Cemetery Expenses	\$ 78,427	\$ 87,927	12.1%

Public Works Department Budgets

Overview

The Public Works Department is comprised of several departments being managed with collaboration amongst all Public Works and Utility staff encompassing distinct operations.

A high-level breakdown would consist of all streets, sidewalks, storm drainage systems, open spaces, buildings/facility maintenance, vehicle/equipment maintenance, solid waste management, including recycling and maintenance of the closed Cogmagun Landfill and septage lagoon. It also includes wastewater management and treatment systems, pumping stations, and the network of sewage collection pipes, testing, maintenance, and repair.

The Water Utility portion is broken down into two departments. The first is the Treatment Plants and Watersheds, and the second is the associated water distribution systems. We sometimes refer to these areas as “Plants and Pipes”.

The continual challenge for the Public Works Department will be to maintain levels of services with the current level of funding while adding increased infrastructure inventory and the unprecedented peak in development and population growth. This department is motivated to meet all the expectations of citizens. Based on our track record, Public Works employees are up to these ongoing challenges and are committed to delivering efficient and effective services for the Region and its citizens. However, support will be needed in the form of sufficient funding, equipment, personnel, capital upgrades/investment along with training and development of our human resources to continue providing this level of public service along with future service demands.

Public Works Outside Operations is comprised of (1) manager, (3) supervisors, (16) unionized employees including two mechanics. We also employ part-time help seasonally as needed to help with other tasks. There is a public works staff person on call 24/7/365 for transportation, water distribution, wastewater collection or other emergencies related to public works. The team of professionally certified, technical, and skilled staff is a very diverse and experienced group that provide essential services in support of the service areas and region. The team works well and efficiently at providing water distribution, sewer collection, including sewage lift station operation and maintenance, road maintenance, snow and ice control, fleet, equipment and building maintenance, and many other services to the citizens of the West Hants Regional Municipality.

Water and Sewage Treatment Operations are carried out by (8) certified operators, (1) Manager of Environmental Services (including Solid Waste) and (1) Supervisor of Water and Wastewater Treatment. These ten individuals, with assistance from our Supervisor of Water Distribution/Wastewater Collection, are also responsible for water quality control, customer service, water meter reading/repairs, source water protection/monitoring, and control of activities in the watershed.

Management functions, including project planning/design, municipal engineering and inspections, asset and records management, budgeting, and employee relations are carried out by the Director with assistance from the Manager of Public Works Operations, Capital Projects Engineer, Engineering Technologist and Environmental Technologist. Our Sustainability and Environmental Quality Supervisor oversees all municipal waste management initiatives (including waste reduction programs through education and enforcement). Additional responsibilities include the oversight of waste services operations, financials, and administration for the landfill/septage lagoon and waste collection/diversion/disposal systems. These staff positions also provide coordination for Public Works Health and Safety requirements along with OMS and water meter administration, Quality Assurance and Quality Control in water/wastewater treatment.

Mission

To enhance the quality of life for all residents, businesses, and visitors of West Hants Regional Municipality through responsible and sound management, innovation, and teamwork, with a clear vision to provide dependable, high quality, responsive public works, and utility services at reasonable costs.

2025-26 Proposed Budgets

Budget summaries are provided below. See **Appendices 16-22** for more detailed versions of the budgets.

Roads and Streets

Operational budget items include salary for operation and maintenance staff (costs split over roads and utilities), fees to Nova Scotia Public Works for maintenance, snow and ice control of roads, contracted maintenance, cost sharing for Public Works compound and expenses, and operational costs for streetlights.

Streets and Sidewalks

Minor repairs to the 106 lane kilometers of roadway and 30 kilometers of sidewalks are carried out in-house (shouldering, ditching, manhole, catch basin and valve box adjustments, small

asphalt patching, concrete curb and sidewalk construction, and pothole filling). During the 2025 construction season, it is our intention to have our Public Works crew involved in several small replacement projects in-house (sidewalk / curb improvements, catch-basin, water mains and storm water drainage work, etc.). Larger projects will continue to be tendered out to the private sector as funding permits.

Equipment Maintenance

Our in-house mechanics provides for all regular and major maintenance for all vehicles and fleet in Public Works, Water Utility, Community Development and Planning departments with assistance from outside service shops for specialized work, as necessary. Due to much of the Region's fleet being of significant age and past the recommended service life, it is critical that a dedicated preventative maintenance system is used to have the equipment operational when required, along with protecting the investment. The Asset Management Operations Maintenance System is proving to continue showing great value in this endeavor.

Snow Removal and Ice Control

This program is carried out by Public Works staff and equipment, for snow removal operations. When and as needed, hired contractors for larger snow events are used. For the past several winters, our equipment and manpower have continued to be put to the test. With the recent purchase of new equipment both large and small, for snow removal operations, it has allowed us to change the way we remove snow during and after all types of snow and ice events. This has greatly improved efficiency. Staff will continue to explore ways to adjust snow removal operations and ice control within budget and staff resources. Since consolidation the regional public works department has taken on additional municipal owned road networks that were previously contracted out to private contractors. Staff have reviewed past contracts and see cost savings. This, along with having staff available to work in many other areas performing preventative maintenance and repairs between snow events allows labour costs to be distributed to other areas within our department. We continue to partner with NSPW on a "winter service road exchange" program. This is a mutual benefit to both parties and increases efficiencies.

Roads and Streets Budget Highlights

- Provincial road costs through Department of Transportation are a general rated item and the budget has an increase of 1.8%. The mandatory contribution to Provincial roads represents \$0.0103 on the general tax rate.
- Salary and benefits have increased for each area rate, this year due to cost of living and benefit changes. Salary allocations vary from year to year based on where the work is anticipated.

- The 2025-2026 estimates are reflective of an increase attributed to insurance, increase Depo costs. As well as to reflect increases in services levels associated to stormwater and snow and ice removal.
- Road maintenance is a general rated service to recognize the ongoing costs of maintaining streets, streetlights, and sidewalk and street snow clearing. Every year, with increased development and new subdivisions being built, adds streets, water and sewer infrastructure, storm water ponds, pipes, catch basins along with associated equipment. These add to yearly operating costs to maintain these systems, along with the additional labour and management.

**West Hants Regional Municipality
Roads & Streets Budget Summary
2025-26**

General Rate REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Street Betterment Charge	\$ 3,500	\$ 3,500	0.0%
Total Revenue	\$ 3,500	\$ 3,500	0.0%
EXPENSES			
Salary & Benefits	\$ 583,099	\$ 758,971	30.2%
Training & Development	\$ 11,100	\$ 15,700	41.4%
Administration	\$ 119,536	\$ 217,550	82.0%
Equipment Costs	\$ 183,000	\$ 195,000	6.6%
Department of Transportation Fee	\$ 217,037	\$ 220,960	1.8%
Street Maintenance	\$ 368,600	\$ 405,500	10.0%
Snow / Ice Control	\$ 112,000	\$ 115,000	2.7%
Street Lights	\$ 16,500	\$ 10,429	-36.8%
Total General Expenses	\$ 1,610,872	\$ 1,939,110	20.4%

Waste Collection and Disposal

Both solid waste collection and landfill services are contracted out. The Public Works Department administers these contracts. Recently GFL was awarded the contracts for West Hants for Solid Waste Collection of our three streams (Garbage, Organics, and Recycle) to April 2030. The garbage portion collected within the Region is hauled to the GFL Environmental West Hants Landfill in Cogmagun for landfilling. The Region has an agreement with GFL to accept leachate from the landfill in return for reduced tipping fees. This has mutual benefits for both parties.

Operational budget items include one full-time waste coordinator staff (costs split between waste collection, waste diversion and landfill), annual waste collection costs for recyclables and

organics processing, recyclable, organics, and garbage tipping fees, advertising and illegal site cleanup.

Extended Producer Responsibility (EPR)

Extended Producer Responsibility (EPR) for Packaging, Paper Products, and Packaging-like products (PPP) was introduced into Provincial legislation on August 1, 2023. It is a regulatory framework designed to shift the responsibility of managing recyclable waste from municipalities to producers. This initiative aims to improve recycling rates and reduce environmental impact by making producers accountable for the entire lifecycle of their products.

Circular Materials (CM) is a non-profit organization who will act as the Producer Responsibility Organization (PRO) supporting producers in meeting their targets and obligations.

Opt-In Model
WHRM will continue to manage the current recycling collection and collection contract
CM will provide payment to WHRM based on a cost per stop (TBD) for recycling collection
WHRM will continue to manage programs and education (P&E) with support from CM
CM will provide one payment annually to WHRM for P&E

WHRM Council chose to opt-in, funds received from Circular Materials will cover the costs of recycling collection for all WHRM (not including materials coming from Institutional, Commercial and Industrial (ICI) sectors)

Waste Collection and Disposal Budget Highlights

- Waste collection and disposal is a rated cost.
- Increases in collections and processing and tipping fees are based on contracted pricing.
- Salary allocations vary from year to year based on where the work is anticipated.

**West Hants Regional Municipality
Waste Collection and Disposal Budget Summary
2025-26**

West Hants Community EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Recycling & Refuse Collection	\$ 809,000	\$ 1,081,948	33.7%
Recyclables Processing	\$ 86,000	\$ 57,000	-33.7%
Organics Processing	\$ 148,000	\$ 161,200	8.9%
Landfill Tipping Fees	\$ 100,000	\$ 119,400	19.4%
Salary & Benefits	\$ 49,734	\$ 63,431	27.5%
Administration	\$ 8,630	\$ 12,060	39.7%
<i>Total West Hants Expenses</i>	<i>\$ 1,201,364</i>	<i>\$ 1,495,038</i>	<i>24.4%</i>

Windsor Community EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Recycling & Refuse Collection	\$ 94,400	\$ 84,000	-11.0%
Organics Processing	\$ 127,500	\$ 131,893	3.4%
Landfill Tipping Fees	\$ 75,000	\$ 113,416	51.2%
Salary & Benefits	\$ 50,354	\$ 42,579	-15.4%
Administration	\$ 5,400	\$ 8,400	55.6%
<i>Total Windsor Expenses</i>	<i>\$ 352,654</i>	<i>\$ 380,289</i>	<i>7.8%</i>

Total Expenses	\$ 1,554,018	\$ 1,875,327	20.7%
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Municipal Landfill (closed)

The first generation Cogmagun Landfill was opened in 1983 and closed in 2005. After 2006, all landfills in the province were required to meet second generation standards. Public Works is responsible to ensure compliance with the approval through Nova Scotia Environment. Environmental monitoring is contracted to Fracflow Environmental Consultants. Ongoing and long-term maintenance activities are administered by Public Works using contractors or municipal staff.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), monitoring/sampling program and ongoing landfill site maintenance.

The new landfill facility currently in operation is owned and operated by GFL Environmental under a Public Private Partnership with West Hants. The Municipality benefits from receiving host fees which are associated with the gross tipping fees and additionally the Municipality receives a reduced rate on tipping fees for municipal waste. The host fee revenue is recorded under non-departmental revenues.

Landfill Budget Highlights

- The landfill does not impact the general tax rate.

West Hants Regional Municipality Landfill Budget Summary 2025-26

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Transfer From ARO Reserve	\$ 53,883	\$ 58,332	8.3%
Total Revenue	\$ 53,883	\$ 58,332	8.3%
EXPENSES			
Salary & Benefits	\$ 5,358	\$ 6,357	18.6%
Administration	\$ 7,025	\$ 8,275	17.8%
Site Maintenance	\$ 14,000	\$ 14,700	5.0%
Landfill Sampling	\$ 27,500	\$ 29,000	5.5%
Total Expenses	\$ 53,883	\$ 58,332	8.3%

Waste Diversion

Collection and Processing of organics and blue bag recyclables are contracted out. The recycle material is collected and hauled to Scotia Recycling. Green cart organic material is collected and hauled to Northridge Farms in Aylesford for processing.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), publications (waste collection calendars), recycling projects, curbside enforcement, educational programs, annual replacement or additional waste sorting stations, mileage and expenses associated with these programs.

Waste Diversion Budget Highlights

- Funds received from Region 6 Solid Waste Management (Diversion Credits) offset waste diversion expenses leaving zero impact on the tax rate.
- New revenue from Circular Materials is anticipated for education and diversion, as part of EPR. This is pro-rated to start early winter 2025/26.
- Salary and benefits have increased this year due to changes in benefits and cost of living.

**West Hants Regional Municipality
Waste Diversion Budget Summary
2025-26**

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Transfer of Diversion Credits	\$ 78,647	\$ 80,402	2.2%
Circular Material - P&E Funding	\$ -	\$ 3,750	0.0%
Total Revenue	\$ 78,647	\$ 84,152	7.0%
EXPENSES			
Salary & Benefits	\$ 70,847	\$ 71,329	0.7%
Mileage & Expenses	\$ 2,800	\$ 2,940	5.0%
Administration	\$ 5,000	\$ 9,883	97.7%
Projects & Programs	\$ -	\$ -	0.0%
Total Expenses	\$ 78,647	\$ 84,152	7.0%

Municipal Facilities

Facility maintenance, like other asset classes, struggles to achieve timely replacements and upgrades to most of the 27 facilities within this section. Over the past few years upgrades in several facilities were made in areas of improved lighting, interior insulation and metal sheathing, roofing, HVAC, and electrical and workspace / safety improvements, along with a recent fuel pump replacement.

Staff are waiting for direction on the future location for a regional administration office. Due to the uncertainty of the new location, some required work to the W.B. Stephens building at 100 King St continues to be deferred. Outstanding work in this area includes required wall coating, crack sealing, window replacements, ventilation system upgrades on the ground floor, energy efficiency improvements and other exterior work.

Pending approval of municipal complex renovations these maintenance items can be completed during this project or completed as a separate project. Further upgrades and renovations are required in areas of the Public Works depot. Detailed design for an expansion of the existing operations/maintenance shop is almost complete and will soon be released for construction tender bids. The capital investment is overdue as our operations have outgrown the existing space and ancillary requirements. Other facility capital upgrades will be necessary in some water / wastewater facilities, and other various municipal owned facilities. As the new regional municipality continues to evolve so will the management of the building and facility assets.

Municipal Facilities Budget Highlights

- The Municipal offices are area rated.
- Salary and benefits have increased based on the salary allocations, which vary from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.
- The 2025-2026 estimates are reflective of an increase attributed to building maintenance, utility costs, and cleaning costs.

West Hants Regional Municipality Facilities Buildings Budget Summary 2025-26

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Windsor Office Rentals	\$ 75,979	\$ 81,718	7.6%
Windsor Office Leases	\$ 36,500	\$ 36,500	0.0%
Total Revenue	\$ 112,479	\$ 118,218	5.1%
EXPENSES - 100 KING STREET			
Salary & Benefits	\$ 32,310	\$ 45,030	39.4%
Administration	\$ 12,730	\$ 13,325	4.7%
Building Operations	\$ 79,550	\$ 79,700	0.2%
Building Maintenance	\$ 60,000	\$ 60,000	0.0%
Total Operations	\$ 184,590	\$ 198,055	7.3%
EXPENSES - 76 MORISON DRIVE			
Salary & Benefits	\$ 23,702	\$ 50,671	113.8%
Administration	\$ 10,700	\$ 11,309	5.7%
Building Operations	\$ 28,090	\$ 28,090	0.0%
Building Maintenance	\$ 40,000	\$ 50,000	25.0%
Total Operations	\$ 102,492	\$ 140,070	36.7%
Total Expenses	\$ 287,082	\$ 338,125	17.8%

Courthouse

The Municipality is partnered in a negotiated lease agreement with the Province for the use of the Hants County Courthouse. This property is owned and maintained by the Municipality. The agreement is based on full recovery of all operating costs and expenses from Nova Scotia Transportation and Infrastructure Renewal.

Operational budget items include one maintenance and administrative staff, contracted cleaning and HVAC services, heat and power expenses for a very old building, and general maintenance of the two (2) cast iron boilers and associated building equipment.

Courthouse Budget Highlights

- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.
- The 2025-26 estimates are reflective of an increase attributed to building maintenance, utility costs, and cleaning costs. There has been a request from the Department of Justice for various improvements to the facility.
- The operations of the courthouse have no impact on the tax rate.

West Hants Regional Municipality Courthouse Budget Summary 2025-26

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fiscal Courthouse	\$ 112,857	\$ 306,526	171.6%
50% Capital from Province	\$ -	\$ -	0.0%
50% Capital from Municipality	\$ -	\$ -	0.0%
Total Revenue	\$ 112,857	\$ 306,526	171.6%
EXPENSES			
Salary & Benefits	\$ 18,822	\$ 34,435	83.0%
Administration	\$ 15,710	\$ 33,766	114.9%
Building Operations	\$ 38,325	\$ 38,325	0.0%
Building Maintenance	\$ 40,000	\$ 200,000	400.0%
Total Operations	\$ 112,857	\$ 306,526	171.6%
Capital Expenditures (50%)	\$ -	\$ -	0.0%
Total Expenses	\$ 112,857	\$ 306,526	171.6%

Libraries

The Public Works department provides maintenance services to the Windsor and Hantsport Libraries, including cleaning services, building repairs / maintenance, insurance, power, heat and utilities. The Hantsport Library is a service that was supported by the former Town through agreement and motions of Council. The Municipality retains ownership of these properties, buildings and costs associated with maintenance and repairs are required to be funded. There is a municipal contribution also required to the Annapolis Valley Regional Library. These

contributions are based on population. This can be found in the Cultural Buildings and Facilities section of the budget, on page 22.

Library Budget Highlights

- Libraries are a general rated item.
- The 2025-26 estimates are reflective of an increase attributed to building maintenance, utility costs, and cleaning costs.
- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.

West Hants Regional Municipality Windsor Library Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 8,542	\$ 9,688	13.4%
Administration	\$ 2,140	\$ 2,708	26.6%
Building Operations	\$ 26,325	\$ 27,350	3.9%
Total Expenses	\$ 37,007	\$ 39,746	7.4%

West Hants Regional Municipality Hantsport Library Budget Summary 2025-26

EXPENSES	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benefits	\$ 4,023	\$ 5,237	30.2%
Building Operations	\$ 13,492	\$ 16,714	23.9%
Total Expenses	\$ 17,515	\$ 21,951	25.3%
Total Library Expenses	\$ 54,522	\$ 61,698	13.2%

West Hants Utilities Budget

West Hants operates and manages one water utility and one wastewater system which are self-supported through user fees.

Wastewater System

Sewage Collection and Lift Stations

Maintenance of the sewage collection systems and 32 sewage pumping stations, over 1200 manholes and catch basins and 106 kilometers of sewer and storm mains is done in-house with major pump repairs, TV Inspection services and power vacuum and cleaning of collection systems contracted out. Our Manager of Wastewater Treatment and Supervisor of Water / Wastewater Collection have direct responsible charge for sewage lift station operations and maintenance. With a section of the Region below sea level, it is critical that these pumping stations operate properly when required. The department has four portable generators that can be used during power outage situations. Our newest lift station #7 has its own dedicated emergency backup power generator. This pumping station is part of the new wastewater facility that was put in service in June 2016 and is the largest in the Region's wastewater collection system, capable of pumping 18.5 million litres per day. Systems are continuously monitored 24/7 via our SCADA system and notify operators if alarms are triggered. Collection and treatment operators are responsible for on-call duties on a rotating basis that requires; monitoring our pumping stations remotely, and response/troubleshooting to any alarms or issues that require action.

Wastewater Treatment

Our Manager of Environmental Operations has direct responsible charge for the daily operation of the Sewage Treatment Facilities, and directs utility operators as required, with help from Public Works and Water Utility if needed. Nova Scotia Environment and Climate Change renewed our permits to operate in 2020; the new permits extend until 2027-2030. Part of the new permit requirements involve a sludge management plan and potential reduction of chlorine residual remaining in the treated effluent. Preliminary forecasting has been added to the capital requests during the next five (5) to ten (10) years.

All wastewater treatment facilities operate 24/7, 365 days a year. Therefore, monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and utility operators respond as required. Utility operators rotate on-call responsibilities on a weekly basis to handle all after hour alarms.

The regional municipality owns and operates four wastewater treatment facilities:

Windsor Lagoon Treatment Facility

A two-cell lagoon secondary treatment plant and uses gas chlorine and sulfur dioxide. This facility is located at 3 Lagoon Drive, provides sewage treatment for a partial area of Windsor and the service area of Three Mile Plains. The Windsor Lagoon wastewater treatment facility treats approximately 2600m³ of combined sanitary and storm water per day.

Windsor Headworks Facility

Located at 293 Wentworth Road, started operation in June 2016. This facility uses mechanical screening, lagoon aeration/retention and UV treatment. This facility treats approximately 2450m³/day of combined sanitary and storm water from a large catchment area of Windsor.

Falmouth Wastewater Treatment Facility

Located at 48 Falmouth Connector (Highway 101 access), was upgraded in 2009/10 (phase #1). The plant uses biological and UV treatment. This plant provides treatment for the entire Falmouth service area and processes approximately 600m³ of wastewater per day. This facility is nearing max design flow capability.

The fourth facility is a septage treatment lagoon at the closed Cogmagun Landfill site. This facility is operated for the Region by GFL Environmental. This arrangement has benefits for both parties as the closed landfill is not staffed.

Operational budget items include salary for operation and maintenance staff (costs split between utilities and roads), annual sewer system depreciation costs, collection system and lift station maintenance, plant power and sewage plant operation costs. The Hantsport sewage treatment fees are paid to Kings County.

Revenue for the sewer utility is generated through user fees based on metered residential water consumption.

West Hants Regional Sewer Budget Highlights

- A rate study was completed in 2024-25, Council approved new sewer rates till fiscal 2026-27.
- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.
- Sewage Treatment & Disposal is up due to increasing power costs, and operational supplies.

- Administration is up due to increases in the Kings County's costs associated with the Wastewater treatment in Hants Border. The agreement has WHRM's portion of treatment costs at 67.6%, till 2027-28 when it will be updated based on the number of dwelling units on the assessment roll.
- Sewer is proposed to take on debt servicing of \$152,275, associated with capital work.

**West Hants Regional Municipality
Sewer Budget Summary
2025-26**

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Sewer Rates	\$ 2,231,424	\$ 2,420,775	8.5%
Other Revenue	\$ 8,385	\$ 7,000	-16.5%
Total Revenue	\$ 2,239,809	\$ 2,427,775	8.4%
EXPENSES			
Administration	\$ 2,073,983	\$ 2,501,043	20.6%
Sewage Collection System	\$ 59,000	\$ 60,500	2.5%
Lift Stations	\$ 151,630	\$ 155,860	2.8%
Sewage Treatment & Disposal	\$ 360,710	\$ 389,100	7.9%
Total Expenses	\$ 2,645,323	\$ 3,106,503	17.4%
Surplus/(Deficit)	\$ (405,514)	\$ (678,728)	67.4%

Municipal Water Utility

Water Treatment Systems

Our Manager of Water Treatment has direct responsible charge for the daily operation of all water treatment plants and directs the water treatment plant operators as required. Maintenance and operational procedures are carried out in accordance with our permit to operate, water withdrawal permit, and source water protection plan issued by the Nova Scotia Department of Environment and Climate Change. Detailed plans for operational procedures and emergency responses are also followed to continuously provide safe clean drinking water and maintain an adequate supply for fire protection.

All treatment plants operate day and night, 365 days a year, therefore monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and operators respond as required. Plant operators rotate on-call responsibilities on a weekly basis to handle after hour alarms, while also conducting required water testing and operational checks on the weekends and holidays.

Windsor Water Treatment Plant

Our Dissolved Air Flotation (DAF) water treatment plant produces and delivers approximately 3520m³/day (2023 figures), of treated water to the Region of Windsor and Three Mile Plains communities. This is a chemically assisted process which focuses primarily on colour removal containing many complex systems.

Due to the age of the water treatment plant (constructed in 2001), there are critical components that will require replacement/upgrades in the next few years. Staff are discussing some options with consultants that will allow the plant to produce adequate treated water supply when upgrades to/replacement of equipment is undertaken. We currently are in the process of a detailed design to add a third process train. This will meet our regulatory requirement for filter redundancy that we currently do not meet. The addition of a new standpipe is in construction with completion this year. Detailed design is ongoing for the interconnection of the Falmouth and Windsor distribution systems with hopes for construction to be started within the 2025 season. Implementing these plans and continuing to invest in this critical water infrastructure is important to continue to provide safe, reliable drinking water, along with supplying water demand for fire protection, domestic consumption, along with capacity to meet future growth and development. Water control structure upgrades were completed at the Windsor Water Treatment Plant reservoir with more upgrades at the Mill Lakes earthen dam planned. Road upgrades in the Mill Lakes Watershed to the earthen dam were completed in 2023.

Falmouth Water Treatment Plant

This Conventional Water Treatment Plant is designed to treat raw water for the removal of colour, turbidity, and other impurities to provide high quality drinking water for potable and domestic use for the community of Falmouth. This plant combines the time proven principles of mixing, coagulation, flocculation, tube settler assisted clarification and high-rate filtration. The treatment process is a completely automatic, operation. However, due to the watershed characteristics, the raw water quality changes rapidly after rain / storm events. This dictates close operator intervention and process adjustments during and after these events. The plant has only a single train which treats an average of 786m³/day (2023 Figures).

Due to the age of the water treatment plant, there are critical components that will require replacement/upgrades in the next few years. Chemical feed, process instrumentation, and process equipment upgrades have begun and will continue over the next few years. A new PLC was installed in 2023 to allow for the addition of engineering controls to eliminate lengthy call outs. Modifications were necessary to increase redundancy and resiliency for this facility.

Water yield in the French Mill Brook watershed is also a consideration for future planning to build

capacity / resiliency for anticipated growth. Consolidation planning is taking a more regional approach and looking at all options before major capital projects are initiated. One of these is the afore mentioned interconnection between Falmouth and Windsor. Staff are working with engineering consultants on this detailed design for the interconnection.

Hantsport Water Treatment Plant

Built in 2004, this membrane treatment plant is responsible for the production of all treated water for the community of Hantsport, Glooscap First Nations and Hants Border (Kings County), supplying an average of 650m³/day (2024 figures). The raw water supply is in the protected watershed area of Davidson Lake. Raw water flows 6.9 km by gravity fed transmission main to the treatment facility. After treatment, water is pumped 4.1 km from the treatment facility to a storage tank in the community of Hantsport.

Future projects for the Hantsport Water Supply will focus on building resiliency and capacity and look toward a regional water utility approach.

Water Distribution Systems

Our distribution system is maintained and operated in-house by certified operators and public works staff. This includes water quality assurance checks, maintaining and repair of; 138 km of pipe 1,131 valves, nearly 4000-meter reading/repairs, 487 fire hydrants, along with customer relations. Our Water Distribution Supervisor, with help from the Manager of Public Works Operations, have direct overall charge for the system; they also receive assistance from the Manager of Water Treatment and plant operators. 2024 will see operations working on preventative maintenance / repair and leak detection. Staff continue to plan for future capital projects and look for areas of water leakage to help reduce water loss. The construction and commissioning of two pressure management chambers was completed in August 2015. The objective of this system was to reduce the number and severity of water main breaks, along with the reduction of main and service line leaks. Since implementation of the pressure management, we have noticed a reduction in the number and severity of main breaks in the Windsor district.

Distribution facilities, including our three (3) standpipes, chlorination booster station, altitude valve chamber, PRV chambers and booster stations, are overseen together by the Supervisor of Distribution, Manager of PW Operations and Manager of Water Treatment.

Operational budget items include wages for operators, management operation and maintenance technician staff (costs split between utilities and roads), water purchase costs from the Windsor Water Utility, transmission and distribution lines maintenance (includes increased leak detection

efforts and increasing requirement to address emergency water break repairs), utility depreciation costs, water treatment plant maintenance, power, chemicals and other plant operation costs, transmission and distribution lines maintenance, utility administration and professional fees.

Revenue for the water utility is generated through user fees based on base rate plus consumption charges.

West Hants Regional Water Utility Budget Highlights

- A rate increase was approved to allow for an appropriate funding structure along with consolidation of the two utilities into the new West Hants Regional Water Utility, as of October 1st, 2024.
- Administration has increased as a result increase in auditing fees attributed to the Operational Audit and required technology upgrades.
- Source of Supply has decreased from previous years due to no internal billing between utilities.
- Operational labour and supervision have increased this year based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.
- Water Treatment costs have increased due to inflation resulting in higher costs for materials, water sampling & testing, equipment, chemicals and power costs.
- The increase in Transmission and Distribution is related to mains and fleet maintenance, fuel costs, leak detection and labour.

**West Hants Regional Municipality
West Hants Water Budget Summary
2025-26**

REVENUE	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Rate Sales	\$ 3,115,882	\$ 2,904,863	-6.8%
Fire Protection	\$ 1,071,342	\$ 1,560,236	45.6%
Sprinkler Services	\$ 6,550	\$ 6,550	0.0%
Other Operating Revenue	\$ 102,435	\$ 112,700	10.0%
Total Operating Revenue	\$ 4,180,345	\$ 4,186,523	0.1%
EXPENSES			
Source of Supply	\$ 414,800	\$ 30,000	-92.8%
Water Treatment	\$ 1,091,513	\$ 1,218,790	11.7%
Transmission & Distribution	\$ 1,345,189	\$ 1,479,801	10.0%
Administration & General	\$ 1,328,843	\$ 1,457,932	9.7%
Total Operating Expenditures	\$ 4,180,345	\$ 4,186,523	0.1%
Total Non-Operating Revenue	\$ 15,804	\$ 20,000	26.6%
Total Non-Operating Expenditures	\$ 189,651	\$ 423,702	123.4%
Operating Surplus/Deficit	\$ (57,984)	\$ (5,876)	-89.9%

APPENDICES – DETAILED BUDGETS

Appendix 1 – Municipal Budget

2025-26 West Hants Regional Municipality Budget

REVENUE

	2024-25 BUDGET	2024-25 BUDGET	VARIANCE
Assessable Property			
Residential	\$ 12,260,957	\$ 16,359,702	33.4%
Commercial	\$ 1,540,934	\$ 1,536,423	-0.3%
Resource			
Taxable Assessments	\$ 413,275	\$ 544,733	31.8%
Recreation Property Tax	\$ 5,653	\$ 5,653	0.0%
Forest Property Tax (< 50,000 acres)	\$ 22,285	\$ 22,285	0.0%
Forest Property Tax (> 50,000 acres)	\$ 14,050	\$ 14,050	0.0%
Special Assessments	\$ 58,147	\$ 58,147	0.0%
Special Assessments - West Hants Sewer	\$ 2,239,809	\$ 2,427,775	8.4%
Special Assessments - Windsor Sewer	\$ -	\$ -	0.0%
Area Rates (1) and Special Assessments - West Hants	\$ 5,115,687	\$ 4,380,600	-14.4%
Area Rates (2) and Special Assessments - Hantsport	\$ 519,528	\$ 470,699	-9.4%
Area Rates (3) and Special Assessments - Windsor	\$ 4,007,075	\$ 3,929,338	-1.9%
Area Rates and Special Assessments - HMCC	\$ 106,522	\$ 112,321	5.4%
Subtotal	\$ 26,303,922	\$ 29,861,727	13.5%
Business Property			
Based on Revenues - Aliant	\$ 73,205	\$ 74,458	1.7%
NS Power Inc. - Grant in Lieu of Taxes	\$ 258,327	\$ 258,269	0.0%
HST Rebate	\$ 90,383	\$ 100,432	11.1%
Subtotal	\$ 421,915	\$ 433,159	2.7%
Other Taxes			
Deed Transfer Tax	\$ 1,700,000	\$ 1,900,000	11.8%
5% Fund	\$ 10,000	\$ 10,000	0.0%
Subtotal	\$ 1,710,000	\$ 1,910,000	11.7%
TOTAL TAXES	\$ 28,435,837	\$ 32,204,886	13.3%
GRANT IN LIEU OF TAX			
Federal Government and Agencies	\$ 113,731	\$ 115,354	1.4%
Provincial Property and Property of Supported Institutions	\$ 67,668	\$ 68,707	1.5%
Crown Timber Lands	\$ 32,058	\$ 32,058	0.0%
Fire Protection	\$ 29,700	\$ 29,700	0.0%
TOTAL GRANTS IN LIEU OF TAXES	\$ 243,157	\$ 245,819	1.1%
SERVICES PROVIDED TO OTHER GOVERNMENTS & AGENCIES	\$ 1,328,924	\$ 1,809,463	36.2%
SALES OF SERVICES			
Sale of Services	\$ 916,847	\$ 972,499	6.1%
TOTAL SALES OF SERVICE	\$ 916,847	\$ 972,499	6.1%

OTHER REVENUE FROM OWN SOURCES

Licenses and Permits	\$	90,000	\$	99,144	10.2%
Fines	\$	42,000	\$	42,000	0.0%
Rentals	\$	116,079	\$	121,818	4.9%
Return on Investment	\$	75,000	\$	275,000	266.7%
Penalties and Interest on Taxes	\$	322,150	\$	357,533	11.0%
Miscellaneous	\$	149,660	\$	136,310	-8.9%

TOTAL OTHER REVENUE FROM OWN SOURCES

\$	794,889	\$	1,031,805	29.8%
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UNCONDITIONAL TRANSFERS FROM OWN GOVTS**Federal Government**

\$	-	\$	-	0.0%
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Provincial Government

Service Nova Scotia and Municipal Relations

Municipal Grants Act - Equalization

\$	1,514,504	\$	1,514,504	0.0%
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Municipal Grants Act - Farm Property Acreage

\$	101,232	\$	102,383	1.1%
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Subtotal	\$	1,615,736	\$	1,616,887	0.1%
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Other Provincial

Resource Recovery Fund Board

\$	-	\$	-	0.0%
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Other

\$	6,370	\$	6,427	0.9%
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Subtotal	\$	6,370	\$	6,427	0.9%
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TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS

\$	1,622,106	\$	1,623,314	0.1%
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CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS

Federal Government

\$	24,000	\$	24,000	0.0%
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Provincial Government

\$	50,000	\$	50,000	0.0%
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TOTAL CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS

\$	74,000	\$	74,000	0.0%
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COND TRANSFERS FROM OTHER LOCAL GOVTS

\$	246,554	\$	307,393	24.7%
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TOTAL REVENUE

\$	33,662,313	\$	38,269,179	13.7%
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EXPENDITURES**General Rate General Government Services**

Transfers to Assessment Services	\$	339,073	\$	353,748	4.3%
Other General Government Services	\$	3,750,933	\$	3,876,982	3.4%
Amortization	\$	-	\$	-	0.0%
Subtotal	\$	4,090,006	\$	4,230,730	3.4%

Area Rate 1 General government services

Transfers to Assessment Services	\$	-	\$	-	0.0%
Other General Government Services	\$	118,542	\$	156,270	31.8%
Amortization	\$	-	\$	-	0.0%
Subtotal	\$	118,542	\$	156,270	31.8%

Area Rate 2 General government services

Transfers to Assessment Services	\$	-	\$	-	0.0%
Other General Government Services	\$	-	\$	-	0.0%
Amortization	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 3 General government services

Transfers to Assessment Services	\$	-	\$	-	0.0%
Other General Government Services	\$	233,340	\$	228,396	-2.1%
Amortization	\$	-	\$	-	0.0%
Subtotal	\$	233,340	\$	228,396	-2.1%

General Rate Protective Services

Police Protection	\$	-	\$	-	0.0%
Transfer to Correctional Services	\$	-	\$	-	0.0%
Other Law Enforcement	\$	204,381	\$	212,682	4.1%
Fire Protection	\$	3,295,464	\$	3,716,643	12.8%
Emergency Measures	\$	89,304	\$	83,311	-6.7%
Other Protective Services	\$	793,966	\$	904,477	13.9%
Subtotal	\$	4,383,114	\$	4,917,112	12.2%

Area Rate 1 Protective Services

Police Protection	\$	4,182,101	\$	4,530,655	8.3%
Transfer to Correctional Services	\$	-	\$	-	0.0%
Other Law Enforcement	\$	-	\$	-	0.0%
Fire Protection	\$	-	\$	-	0.0%
Emergency Measures	\$	-	\$	-	0.0%
Other Protective Services	\$	-	\$	-	0.0%
Subtotal	\$	4,182,101	\$	4,530,655	8.3%

Area Rate 2 Protective Services

Police Protection	\$	-	\$	-	0.0%
Transfer to Correctional Services	\$	-	\$	-	0.0%
Other Law Enforcement	\$	-	\$	-	0.0%
Fire Protection	\$	-	\$	-	0.0%
Emergency Measures	\$	-	\$	-	0.0%
Other Protective Services	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 3 Protective Services

Police Protection	\$ 1,792,329	\$ 1,941,709	8.3%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ -	\$ -	0.0%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ -	\$ -	0.0%
Subtotal	\$ 1,792,329	\$ 1,941,709	8.3%

General Rate Transportation Services

Other Transportation Services	\$ 1,646,530	\$ 1,939,110	17.8%
Subtotal	\$ 1,646,530	\$ 1,939,110	17.8%

Area Rate 1 Transportation Services

Other Transportation Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

Area Rate 2 Transportation Services

Other Transportation Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

Area Rate 3 Transportation Services

Other Transportation Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

General Rate Environmental Health Services

Other Current Expenditures for Solid Waste Landfill Costs	\$ 53,883	\$ 58,332	8.3%
Other Environmental Health Services	\$ 1,865,006	\$ 3,816,635	104.6%
Subtotal	\$ 1,918,889	\$ 3,874,967	101.9%

Area Rate 1 Environmental Health Services

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Other Environmental Health Services	\$ 1,201,364	\$ -	-100.0%
Subtotal	\$ 1,201,364	\$ -	-100.0%

Area Rate 2 Environmental Health Services

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Other Environmental Health Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	#DIV/0!

Area Rate 3 Environmental Health Services

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Other Environmental Health Services	\$ 352,654	\$ -	-100.0%
Subtotal	\$ 352,654	\$ -	-100.0%

General Rate Public Health Services

Deficit of Regional Housing Authority	\$ 215,000	\$ -	-100.0%
Other Public Health Services	\$ -	\$ -	0.0%
Subtotal	\$ 215,000	\$ -	-100.0%

Area Rate 1 Public Health Services

Deficit of Regional Housing Authority
Other Public Health Services

	\$	-	\$	-	0.0%
	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 2 Public Health Services

Deficit of Regional Housing Authority
Other Public Health Services

	\$	-	\$	-	0.0%
	\$	28,831	\$	34,680	20.3%
Subtotal	\$	28,831	\$	34,680	20.3%

Area Rate 3 Public Health Services

Deficit of Regional Housing Authority
Other Public Health Services

	\$	-	\$	-	0.0%
	\$	51,927	\$	58,927	13.5%
Subtotal	\$	51,927	\$	58,927	13.5%

General Rate Environmental Development Services

Other Environmental Development Services

	\$	2,110,478	\$	2,237,130	6.0%
Subtotal	\$	2,110,478	\$	2,237,130	6.0%

Area Rate 1 Environmental Development Services

Other Environmental Development Services

	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 2 Environmental Development Services

Other Environmental Development Services

	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 3 Environmental Development Services

Other Environmental Development Services

	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

General Rate Recreation and Cultural Services

Other Recreation and Cultural Services

	\$	3,229,106	\$	3,626,317	12.3%
Subtotal	\$	3,229,106	\$	3,626,317	12.3%

Area Rate 1 Recreation and Cultural Services

Other Recreation and Cultural Services

	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate 2 Recreation and Cultural Services

Other Recreation and Cultural Services

	\$	35,000	\$	60,000	71.4%
Subtotal	\$	35,000	\$	60,000	71.4%

Area Rate 3 Recreation and Cultural Services

Other Recreation and Cultural Services

	\$	-	\$	-	0.0%
Subtotal	\$	-	\$	-	0.0%

Area Rate HMCC

HMCC	\$	106,522	\$	112,321	5.4%
Subtotal	\$	106,522	\$	112,321	5.4%
Education	\$	5,611,626	\$	6,278,180	11.9%
Extraordinary or Special Items	\$	-	\$	-	0.0%
GENERAL RATE EXPENDITURES SUBTOTAL	\$	23,204,750	\$	27,103,546	16.8%
AREA RATE 1 EXPENDITURES SUBTOTAL	\$	5,502,007	\$	4,686,925	-14.8%
AREA RATE 2 EXPENDITURES SUBTOTAL	\$	63,831	\$	94,680	48.3%
AREA RATE 3 EXPENDITURES SUBTOTAL	\$	2,430,249	\$	2,229,031	-8.3%
HMCC AREA RATE EXPENDITURES SUBTOTAL	\$	106,522	\$	112,321	5.4%
EXPENDITURES SUBTOTAL	\$	31,307,360	\$	34,226,503	9.3%
PLUS GENERAL RATE PRINCIPAL PAYMENTS	\$	1,282,346	\$	2,190,507	70.8%
PLUS AREA RATE 1 PRINCIPAL PAYMENTS	\$	684,114	\$	611,360	-10.6%
PLUS AREA RATE 2 PRINCIPAL PAYMENTS	\$	21,700	\$	17,200	-20.7%
PLUS AREA RATE 3 PRINCIPAL PAYMENTS	\$	384,699	\$	342,459	-11.0%
PLUS GENERAL RATE INTEREST PAYMENTS	\$	332,177	\$	469,569	41.4%
PLUS AREA RATE 1 INTEREST PAYMENTS	\$	109,566	\$	92,316	-15.7%
PLUS AREA RATE 2 INTEREST PAYMENTS	\$	1,326	\$	419	-68.4%
PLUS AREA RATE 3 INTEREST PAYMENTS	\$	133,926	\$	100,347	-25.1%
+/- GENERAL RATE TRANSFERS	\$	(905,770)	\$	(387,401)	-57.2%
+/- AREA RATE 1 TRANSFERS	\$	(1,180,000)	\$	(1,010,000)	-14.4%
+/- AREA RATE 2 TRANSFERS	\$	432,670	\$	358,400	-17.2%
+/- AREA RATE 3 TRANSFERS	\$	1,058,200	\$	1,257,500	18.8%
TOTAL EXPENDITURES	\$	33,662,313	\$	38,269,179	13.7%

Appendix 2 – Regional Fire Budget

West Hants Regional Municipality Regional Fire Service 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Total Revenue	\$ -	\$ -	\$ -	0.0%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ -	\$ 24,550	\$ 26,000	5.9%
<i>Apparatus Sub Total</i>	\$ -	\$ 24,550	\$ 26,000	5.9%
<i>Equipment & Services</i>				
Fire Suppression & Rescue Equipment	\$ -	\$ 3,500	\$ -	-100.0%
Rehab Supplies	\$ -	\$ 1,000	\$ -	-100.0%
<i>Equipment Sub Total</i>	\$ -	\$ 4,500	\$ -	-100.0%
<i>Communications</i>				
Dispatch	\$ 1,266	\$ 50,964	\$ 51,423	0.9%
Communication Expenses	\$ -	\$ 1,200	\$ 1,200	0.0%
<i>Communication Sub Total</i>	\$ 1,266	\$ 52,164	\$ 52,623	0.9%
Total Firefighting Operations	\$ 1,266	\$ 81,214	\$ 78,623	-3.2%
EXPENSES				
Training				
Fire Rescue Training (including travel & meals)	\$ 4,577	\$ 30,000	\$ 20,000	-33.3%
Seminars / Materials	\$ -	\$ 6,000	\$ -	-100.0%
<i>Training Sub Total</i>	\$ 4,577	\$ 36,000	\$ 20,000	-44.4%
Fire Station				
<i>Fire Station Sub Total</i>	\$ -	\$ -	\$ -	0.0%
Administration				
Office Supplies & Expenses	\$ -	\$ 500	\$ 250	-50.0%
Professional Services	\$ -	\$ 15,000	\$ 15,000	0.0%
Insurance	\$ -	\$ 177,997	\$ 190,457	7.0%
WCB	\$ 6,291	\$ 14,000	\$ 16,000	14.3%
EAP	\$ 3,136	\$ 5,135	\$ 5,212	1.5%
Membership Recognition	\$ 288	\$ 1,100	\$ 1,000	-9.1%
Computer Services	\$ 3,909	\$ 2,300	\$ 2,600	13.0%
Firefighter Honorarium	\$ -	\$ -	\$ 2,700	0.0%
Other	\$ 3,228	\$ 500	\$ 500	0.0%
<i>Administration Sub Total</i>	\$ 16,852	\$ 216,532	\$ 233,719	7.9%
Long Term Debt Payments				
<i>Long Term Debt Payments</i>	\$ -	\$ -	\$ -	0.0%
Total Fire Service Operations	\$ 21,429	\$ 252,532	\$ 253,719	0.5%
Capital & Reserve Expenses				
Capital Contributions	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ 50,000	\$ 100,000	100.0%
<i>Capital & Reserve Expenditures Sub Total</i>	\$ -	\$ 50,000	\$ 100,000	100.0%
Total Municipal Fire Expenses	\$ 22,696	\$ 383,746	\$ 432,342	12.7%

Appendix 3 – Hantsport Fire Budget

West Hants Regional Municipality Hantsport Fire Service 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ 4,722	\$ -	-100.0%
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ 62,683	\$ 198,045	\$ 139,735	-29.4%
Debt Servicing Contributions - West Hants	\$ -	\$ 283,100	\$ 282,015	-0.4%
Debt Servicing Contributions - Kings (48.2% calls)	\$ 8,405	\$ 87,189	\$ 132,628	52.1%
Operation Contributions - Kings (48.2% calls)	\$ 11,158	\$ 82,300	\$ 127,700	55.2%
Operation Contributions - Glooscap	\$ 4,710	\$ 7,065	\$ 7,065	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 86,956	\$ 662,421	\$ 689,143	4.0%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 18,120	\$ 17,000	\$ 20,000	17.6%
Fuel	\$ 9,091	\$ 10,000	\$ 10,000	0.0%
Major Repairs	\$ 2,808	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 30,019</i>	<i>\$ 27,000</i>	<i>\$ 30,000</i>	<i>11.1%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ 11,727	\$ 35,000	\$ 35,000	0.0%
Fire Suppression & Rescue Equipment	\$ 6,923	\$ 25,000	\$ 30,000	20.0%
Scab Testing, Inspection & Repairs	\$ 2,240	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 1,165	\$ 2,500	\$ 3,000	20.0%
Rehab Supplies	\$ 662	\$ 2,000	\$ 1,500	-25.0%
<i>Equipment Sub Total</i>	<i>\$ 22,717</i>	<i>\$ 70,000</i>	<i>\$ 75,000</i>	<i>7.1%</i>
<i>Communications</i>				
Pagers/Portable Radios	\$ 4,981	\$ 7,500	\$ 7,500	0.0%
Maintenance & Testing	\$ 635	\$ 2,000	\$ 2,000	0.0%
Publications/Subscriptions	\$ 561	\$ 500	\$ 500	0.0%
<i>Communication Sub Total</i>	<i>\$ 6,177</i>	<i>\$ 10,000</i>	<i>\$ 10,000</i>	<i>0.0%</i>
Total Firefighting Operations	\$ 58,913	\$ 107,000	\$ 115,000	7.5%
Training				
Fire Rescue Training (including travel & meals)	\$ 3,746	\$ 6,500	\$ 6,500	0.0%
Training Grounds, Equipment & Exercises	\$ 1,217	\$ 2,500	\$ 2,500	0.0%
Medical First Responder	\$ 95	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ 505	\$ 1,000	\$ 1,000	0.0%
<i>Training Sub Total</i>	<i>\$ 5,563</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>0.0%</i>

EXPENSES**Fire Station**

Light & Power	\$ 2,291	\$ 11,000	\$ 12,000	9.1%
Heating	\$ 3,772	\$ 10,550	\$ 12,000	13.7%
General Maintenance & Grounds	\$ 3,993	\$ 2,000	\$ 2,000	0.0%
Building Maintenance	\$ -	\$ 13,500	\$ 8,000	-40.7%
Emergency Equipment	\$ 42	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ 4,000	\$ 4,000	0.0%
Janitorial/Cleaning	\$ 517	\$ 6,500	\$ 6,500	0.0%
Maintenance - Apparatus Superintendent	\$ 18,551	\$ 24,700	\$ 6,500	-73.7%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies & Expenses	\$ -	\$ 500	\$ 500	0.0%
Rent	\$ -	\$ -	\$ -	0.0%
Fire Station Sub Total	\$ 29,165	\$ 73,750	\$ 52,500	-28.8%

Administration

Telephone, Internet, Etc.	\$ 1,655	\$ 2,500	\$ 2,500	0.0%
Office Supplies & Expenses	\$ -	\$ 2,000	\$ 2,500	25.0%
Membership	\$ 216	\$ 500	\$ 500	0.0%
Professional Services	\$ 3,531	\$ 4,000	\$ 4,000	0.0%
Insurance	\$ 10,902	\$ 18,000	\$ 19,000	5.6%
WCB	\$ 1,546	\$ 2,000	\$ 2,000	0.0%
EAP	\$ 634	\$ 1,160	\$ 2,000	72.4%
Computer Services	\$ 835	\$ 500	\$ 500	0.0%
Public Events	\$ 1,367	\$ 1,500	\$ 1,500	0.0%
Firefighter Honorarium	\$ 29,833	\$ 55,000	\$ 55,000	0.0%
Membership Recognition	\$ 1,234	\$ 4,000	\$ 4,000	0.0%
Uniforms	\$ 830	\$ 4,000	\$ 2,000	-50.0%
Other	\$ 1,827	\$ 500	\$ 500	0.0%
Administration Sub Total	\$ 54,411	\$ 95,660	\$ 96,000	0.4%

Long Term Debt Payments

Principal - Hantsport Pumper (#36-A-1)	\$ 16,614	\$ 24,921	\$ 24,921	0.0%
Interest - Hantsport Pumper (#36-A-1)	\$ 1,963	\$ 2,391	\$ 1,078	-54.9%
Principal - Fire Truck Chassis (#37-A-1)	\$ 11,667	\$ 17,500	\$ 17,500	0.0%
Interest - Fire Truck Chassis (#37-A-1)	\$ 2,011	\$ 2,507	\$ 1,567	-37.5%
Principal - Fire Hall Roof (#34-A-1) (Area Rate)	\$ 3,000	\$ 4,500	\$ -	-100.0%
Interest - Fire Hall Roof (#34-A-1) (Area Rate)	\$ 238	\$ 222	\$ -	-100.0%
Principal - Breathing Apparatuses (#38-B-1)	\$ 11,000	\$ 16,500	\$ -	-100.0%
Interest - Breathing Apparatuses (#38-B-1)	\$ 654	\$ 503	\$ -	-100.0%
Principal - Command Scene Lighting (#41-A-1)	\$ 917	\$ 2,751	\$ 2,751	0.0%
Interest - Command Scene Lighting (#41-A-1)	\$ 190	\$ 372	\$ 333	-10.5%
Principal - Maxi Force Airbag Set (#41-A-1)	\$ 268	\$ 803	\$ 803	0.0%
Interest - Maxi Force Airbag Set (#41-A-1)	\$ 146	\$ 215	\$ 204	-5.3%
Principal - Fire Station - Phase 1 & 2 (#43-A-1)	\$ 42,338	\$ 127,015	\$ 70,997	-44.1%
Interest - Fire Station - Phase 1 & 2 (#43-A-1)	\$ 1,972	\$ 5,915	\$ 68,484	1057.8%
100' Quint (to replace Engine 11)	\$ 45,626	\$ 136,877	\$ 138,311	1.0%
SCBA	\$ 1,785	\$ 5,354	\$ 5,498	2.7%
HFD - Rear Parking Lot	\$ -	\$ 7,750	\$ 8,429	8.8%
HFD - Waterproofing Truck Bay Wall	\$ -	\$ 4,288	\$ 1,509	-64.8%
HFD - Thermal Imaging Cameras	\$ -	\$ 3,303	\$ 2,400	-27.3%
HFD - Master Intake Valve Repair (Truck 21)	\$ -	\$ 1,429	\$ 1,389	-2.8%
Proposed Additions 2024-25		\$ 7,580	\$ -	-100.0%
HFD - Highway Stabilization Kit	\$ -	\$ -	\$ 3,743	0.0%
HFD - Light Rescue 51 (Delayed Servicing 2025-26)		\$ -	\$ 34,330	0.0%
HFD - Voice Amplifiers for SCBA Masks		\$ -	\$ 2,199	0.0%
HFD - Thermal Imaging Cameras		\$ -	\$ 3,303	0.0%
Proposed Capital 2025-26		\$ -	\$ 24,893	0.0%
Total Long Term Debt Payments	\$ 140,388	\$ 372,696	\$ 414,643	11.3%
Total Fire Service Operations	\$ 229,527	\$ 553,106	\$ 574,143	3.8%

Capital & Reserve Expenses

Misc.	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Hantsport Fire Expenses	\$ 288,440	\$ 660,106	\$ 689,143	4.4%

Appendix 4 – Summerville Fire Budget

**West Hants Regional Municipality
Summerville Fire Department
2025-26 Detailed Budget**

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ 1,330	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ 11,973	\$ -	\$ -	0.0%
Municipal Costs	\$ 29,084	\$ 31,750	\$ 35,000	10.2%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ 101,975	\$ 159,650	\$ 172,750	8.2%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ 2,938	\$ -	\$ -	0.0%
Total Revenue	\$ 147,301	\$ 191,400	\$ 207,750	8.5%

EXPENSES**Firefighting Operations***Apparatus*

Regular Maintenance	\$ 4,906	\$ 11,500	\$ 12,000	4.3%
Fuel	\$ 1,145	\$ 4,500	\$ 4,500	0.0%
Major Repairs	\$ 1,534	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 7,584</i>	<i>\$ 16,000</i>	<i>\$ 16,500</i>	<i>3.1%</i>

Equipment & Services

Personal Protection	\$ 4,484	\$ 22,000	\$ 24,000	9.1%
Fire Suppression & Rescue Equipment	\$ 14,005	\$ 8,000	\$ 11,000	37.5%
Scab Testing, Inspection & Repairs	\$ 1,759	\$ 5,500	\$ 7,000	27.3%
Equipment Repairs & Maintenance	\$ 788	\$ 6,000	\$ 6,000	0.0%
Rehab Supplies	\$ 59	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 21,095</i>	<i>\$ 43,000</i>	<i>\$ 49,500</i>	<i>15.1%</i>

Communications

Communication Equipment	\$ 1,314	\$ 6,000	\$ 6,500	8.3%
Maintenance & Testing	\$ 331	\$ 1,500	\$ 1,500	0.0%
Communication Expenses	\$ 543	\$ 1,800	\$ 2,000	11.1%
<i>Communication Sub Total</i>	<i>\$ 2,188</i>	<i>\$ 9,300</i>	<i>\$ 10,000</i>	<i>7.5%</i>
Total Firefighting Operations	\$ 30,868	\$ 68,300	\$ 76,000	11.3%

EXPENSES**Training**

Fire Rescue Training (including travel & meals)	\$ 793	\$ 5,300	\$ 5,200	-1.9%
Training Grounds, Equipment & Exercises	\$ -	\$ 2,000	\$ 5,000	150.0%
Medical First Responder	\$ -	\$ 1,500	\$ 1,500	0.0%
Seminars/Materials	\$ 492	\$ 1,500	\$ 1,500	0.0%
<i>Training Sub Total</i>	<i>\$ 1,285</i>	<i>\$ 10,300</i>	<i>\$ 13,200</i>	<i>28.2%</i>

Fire Station

Light & Power	\$ 1,444	\$ 6,000	\$ 6,000	0.0%
Heating	\$ 4,461	\$ 16,000	\$ 16,000	0.0%
General Maintenance & Grounds	\$ 5,257	\$ 14,500	\$ 14,500	0.0%
Building Maintenance	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ 1,141	\$ 5,500	\$ 5,500	0.0%
Snow Removal/Grounds	\$ 15,458	\$ 14,000	\$ 15,000	7.1%
Janitorial/Cleaning	\$ 977	\$ 5,500	\$ 6,000	9.1%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ 1,508	\$ 17,000	\$ 17,000	0.0%
Station Supplies and Expenses	\$ 106	\$ 750	\$ 750	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 30,352</i>	<i>\$ 79,250</i>	<i>\$ 80,750</i>	<i>1.9%</i>

Administration

Telephone, Internet, Etc.	\$ 1,811	\$ 4,000	\$ 4,000	0.0%
Office Supplies & Expenses	\$ 860	\$ 2,500	\$ 3,500	40.0%
Membership	\$ 223	\$ 750	\$ 750	0.0%
Bank Charges/Interest	\$ 54	\$ 250	\$ 250	0.0%
Insurance	\$ 25,933	\$ -	\$ -	0.0%
Computer Services	\$ 819	\$ 2,800	\$ 2,800	0.0%
Public Events	\$ 878	\$ 2,500	\$ 3,000	20.0%
Firefighter Honorarium	\$ 10,102	\$ 17,750	\$ 20,000	12.7%
Membership Recognition	\$ -	\$ 500	\$ 500	0.0%
Uniforms	\$ 959	\$ 1,500	\$ 1,500	0.0%
Other	\$ 550	\$ 1,000	\$ 1,500	50.0%
<i>Administration Sub Total</i>	<i>\$ 43,111</i>	<i>\$ 33,550</i>	<i>\$ 37,800</i>	<i>12.7%</i>

<i>Long Term Debt Payments</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Fire Service Operations	\$ 74,749	\$ 123,100	\$ 131,750	7.0%

Capital & Reserve Expenses

Long Term Debt - New Tanker	\$ -	\$ -	\$ -	0.0%
Long Term Debt - New Pumper	\$ -	\$ -	\$ -	0.0%
Payout - Credit Union Loan	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Summerville Fire Expenses	\$ 105,617	\$ 191,400	\$ 207,750	8.5%

Appendix 5 – Walton Fire Budget

West Hants Regional Municipality Walton Fire Department 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ 20,000	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ 49,115	\$ 49,368	0.5%
Operation Contributions - West Hants Fire Services	\$ -	\$ 43,850	\$ 43,850	0.0%
Grants	\$ -	\$ 11,506	\$ 18,644	62.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ -	\$ 104,471	\$ 131,862	26.2%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ -	\$ 10,000	\$ 10,000	0.0%
Fuel	\$ -	\$ 5,000	\$ 5,000	0.0%
Major Repairs	\$ -	\$ 9,000	\$ 10,000	11.1%
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ 24,000</i>	<i>\$ 25,000</i>	<i>4.2%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ -	\$ 15,000	\$ 15,000	0.0%
Fire Suppression & Rescue Equipment	\$ -	\$ 15,000	\$ 20,000	33.3%
Scab Testing, Inspection & Repairs	\$ -	\$ 6,000	\$ 7,000	16.7%
Equipment Repairs & Maintenance	\$ -	\$ 9,000	\$ 8,000	-11.1%
Rehab Supplies	\$ -	\$ 4,000	\$ 4,000	0.0%
<i>Equipment Sub Total</i>	<i>\$ -</i>	<i>\$ 49,000</i>	<i>\$ 54,000</i>	<i>10.2%</i>
<i>Communications</i>				
Dispatch	\$ -	\$ 300	\$ 300	0.0%
Communication Equipment	\$ -	\$ 6,000	\$ 9,000	50.0%
Maintenance & Testing	\$ -	\$ 500	\$ 500	0.0%
Communication Expenses	\$ -	\$ -	\$ -	0.0%
<i>Communication Sub Total</i>	<i>\$ -</i>	<i>\$ 6,800</i>	<i>\$ 9,800</i>	<i>44.1%</i>
Total Firefighting Operations	\$ -	\$ 79,800	\$ 88,800	11.3%

EXPENSES**Training**

Fire Rescue Training (including travel & meals)	\$ -	\$ 8,000	\$ 8,000	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ 2,000	\$ 2,000	0.0%
Medical First Responder	\$ -	\$ 3,400	\$ 3,400	0.0%
Seminars/Materials	\$ -	\$ 1,000	\$ 12,000	1100.0%
<i>Training Sub Total</i>	<i>\$ -</i>	<i>\$ 14,400</i>	<i>\$ 25,400</i>	<i>76.4%</i>

Fire Station

Light & Power	\$ -	\$ 4,000	\$ 5,000	25.0%
Heating	\$ -	\$ 6,000	\$ 4,000	-33.3%
General Maintenance & Grounds	\$ -	\$ 200	\$ 1,000	400.0%
Building Maintenance	\$ -	\$ 8,000	\$ 3,000	100.0%
Emergency Equipment	\$ -	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ 1,500	\$ 1,000	-33.3%
Janitorial/Cleaning	\$ -	\$ 1,000	\$ 1,000	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ -	\$ 500	0.0%
<i>Fire Station Sub Total</i>	<i>\$ -</i>	<i>\$ 21,700</i>	<i>\$ 16,500</i>	<i>-24.0%</i>

Administration

Telephone, Internet, Etc.	\$ -	\$ 13,000	\$ 1,500	-88.5%
Office Supplies & Expenses	\$ -	\$ 200	\$ 200	0.0%
Membership	\$ -	\$ 400	\$ 400	0.0%
Professional Services	\$ -	\$ 700	\$ 700	0.0%
Bank Charges/Interest	\$ -	\$ 1,500	\$ 1,500	0.0%
Insurance	\$ -	\$ 30,000	\$ 32,000	6.7%
Membership Recognition	\$ -	\$ 2,500	\$ 3,000	0.0%
Uniforms	\$ -	\$ 3,000	\$ 2,500	-16.7%
<i>Administration Sub Total</i>	<i>\$ -</i>	<i>\$ 51,300</i>	<i>\$ 41,800</i>	<i>-18.5%</i>

Long Term Debt Payments

Total Fire Service Operations	\$ -	\$ 87,400	\$ 83,700	-4.2%
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Capital & Reserve Expenses

Truck Bay floor	\$ -	\$ -	\$ -	0.0%
Transfer to Reserves	\$ -	\$ 12,000	\$ -	-100.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ 12,000</i>	<i>\$ -</i>	<i>-100.0%</i>
Total Walton Fire Expenses	\$ -	\$ 179,200	\$ 172,500	-3.7%

Appendix 6 – Brooklyn Fire – Station 1

West Hants Regional Municipality Brooklyn Station 1 Fire Service 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ 113,727	\$ 113,380	\$ 125,738	10.9%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ 42,668	\$ 86,333	\$ 90,335	4.6%
Operation Contributions - West Hants Fire Services	\$ 71,637	\$ 230,642	\$ 327,475	42.0%
Grants	\$ 2,722	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ 907	\$ -	\$ -	0.0%
Total Revenue	\$ 231,661	\$ 430,355	\$ 543,548	26.3%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 8,884	\$ 50,000	\$ 22,350	-55.3%
Fuel	\$ 2,825	\$ 17,500	\$ 19,250	10.0%
Major Repairs	\$ 817	\$ -	\$ 28,500	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 12,526</i>	<i>\$ 67,500</i>	<i>\$ 70,100</i>	<i>3.9%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ 11,970	\$ 38,500	\$ 60,511	57.2%
Fire Suppression & Rescue Equipment	\$ 19,291	\$ 21,000	\$ 38,576	83.7%
Scab Testing, Inspection & Repairs	\$ 1,376	\$ 15,750	\$ 9,700	-38.4%
Equipment Repairs & Maintenance	\$ 2,271	\$ 14,000	\$ 20,238	44.6%
Rehab Supplies	\$ 211	\$ 3,150	\$ 3,300	4.8%
<i>Equipment Sub Total</i>	<i>\$ 35,119</i>	<i>\$ 92,400</i>	<i>\$ 132,325</i>	<i>43.2%</i>
<i>Communications</i>				
Communication Equipment	\$ 2,958	\$ 9,800	\$ 35,849	265.8%
Maintenance & Testing	\$ 1	\$ 700	\$ 600	-14.3%
Communication Expenses	\$ 1,688	\$ 2,950	\$ 3,050	3.4%
<i>Communication Sub Total</i>	<i>\$ 4,648</i>	<i>\$ 13,450</i>	<i>\$ 39,499</i>	<i>193.7%</i>
Total Firefighting Operations	\$ 52,293	\$ 173,350	\$ 241,923	39.6%

EXPENSES**Training**

Fire Rescue Training (including travel & meals)	\$ 2,404	\$ 15,225	\$ 27,600	81.3%
Training Grounds, Equipment & Exercises	\$ 2,522	\$ 15,000	\$ 7,000	-53.3%
Medical First Responder	\$ -	\$ 2,000	\$ 1,000	-50.0%
Seminars/Materials	\$ -	\$ 2,000	\$ 2,000	0.0%
<i>Training Sub Total</i>	<i>\$ 4,926</i>	<i>\$ 34,225</i>	<i>\$ 37,600</i>	<i>9.9%</i>

Fire Station

Light & Power	\$ 23,480	\$ 27,250	\$ 28,500	4.6%
Heating	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ 5,639	\$ 26,100	\$ 28,683	9.9%
Building Maintenance	\$ 16,866	\$ 10,000	\$ 20,000	100.0%
Emergency Equipment	\$ 384	\$ 2,000	\$ 2,060	3.0%
Snow Removal/Grounds	\$ 16,529	\$ 19,430	\$ 20,000	2.9%
Janitorial/Cleaning	\$ 1,822	\$ 1,500	\$ 2,000	33.3%
Maintenance - Apparatus Superintendent	\$ 12,188	\$ 42,000	\$ 43,260	3.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ 1,500	\$ 11,550	670.0%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 76,909</i>	<i>\$ 129,780</i>	<i>\$ 156,053</i>	<i>20.2%</i>

Administration

Telephone, Internet, Etc.	\$ 1,526	\$ 3,500	\$ 3,600	2.9%
Office Supplies & Expenses	\$ 1,826	\$ 5,000	\$ 5,150	3.0%
Membership	\$ 245	\$ 300	\$ 300	0.0%
Professional Services	\$ 971	\$ 100	\$ 100	0.0%
Bank Charges/Interest	\$ 260	\$ 400	\$ 400	0.0%
Insurance	\$ 21,825	\$ 2,500	\$ 2,538	1.5%
WCB	\$ -	\$ -	\$ -	0.0%
EAP	\$ -	\$ -	\$ -	0.0%
Computer Services	\$ 978	\$ 3,000	\$ 5,300	76.7%
Public Events	\$ 419	\$ 7,000	\$ 7,000	0.0%
Firefighter Honorarium	\$ 35,505	\$ 55,000	\$ 55,000	0.0%
Membership Recognition	\$ 1,977	\$ 8,500	\$ 12,000	41.2%
Uniforms	\$ 2,313	\$ 3,900	\$ 6,250	60.3%
Other	\$ 648	\$ 3,800	\$ 10,334	171.9%
<i>Administration Sub Total</i>	<i>\$ 68,494</i>	<i>\$ 93,000</i>	<i>\$ 107,971</i>	<i>16.1%</i>

<i>Long Term Debt Payments</i>	<i>\$ 13,691</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Fire Service Operations	\$ 164,020	\$ 257,005	\$ 301,624	17.4%

Capital & Reserve Expenses

Misc.	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total BFD Station 1 Fire Expenses	\$ 216,313	\$ 430,355	\$ 543,548	26.3%

Appendix 7 – Brooklyn Fire - Station 2

West Hants Regional Municipality Brooklyn Station 2 Fire Service 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ 56,703	\$ 60,767	\$ 64,115	5.5%
Operation Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ 63,130	\$ 108,223	\$ 220,050	103.3%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 119,833	\$ 168,990	\$ 284,165	68.2%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 1,940	\$ 10,000	\$ 14,900	49.0%
Fuel	\$ 1,205	\$ 7,500	\$ 8,250	10.0%
Major Repairs	\$ 1,107	\$ -	\$ 6,500	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 4,251</i>	<i>\$ 17,500</i>	<i>\$ 29,650</i>	<i>69.4%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ 3,794	\$ 16,500	\$ 40,341	144.5%
Fire Suppression & Rescue Equipment	\$ 8,764	\$ 9,000	\$ 31,039	244.9%
Scab Testing, Inspection & Repairs	\$ 924	\$ 6,750	\$ 6,500	-3.7%
Equipment Repairs & Maintenance	\$ 596	\$ 6,000	\$ 13,492	124.9%
Rehab Supplies	\$ 100	\$ 1,350	\$ 1,400	3.7%
<i>Equipment Sub Total</i>	<i>\$ 14,178</i>	<i>\$ 39,600</i>	<i>\$ 92,772</i>	<i>134.3%</i>
<i>Communications</i>				
Communication Equipment	\$ 1,333	\$ 4,200	\$ 23,899	469.0%
Maintenance & Testing	\$ -	\$ 300	\$ 400	33.3%
Communication Expenses	\$ 333	\$ 1,250	\$ 1,300	4.0%
<i>Communication Sub Total</i>	<i>\$ 1,667</i>	<i>\$ 5,750</i>	<i>\$ 25,599</i>	<i>345.2%</i>
Total Firefighting Operations	\$ 20,096	\$ 62,850	\$ 148,021	135.5%

EXPENSES**Training**

Fire Rescue Training (including travel & meals)	\$ 590	\$ 6,525	\$ 18,400	182.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ 43	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ 100	\$ 1,098	\$ 1,100	0.2%
<i>Training Sub Total</i>	<i>\$ 733</i>	<i>\$ 8,623</i>	<i>\$ 20,500</i>	<i>137.7%</i>

Fire Station

Light & Power	\$ 3,622	\$ 3,597	\$ 4,000	11.2%
Heating	\$ 7,401	\$ 5,170	\$ 7,600	47.0%
General Maintenance & Grounds	\$ 1,415	\$ 4,000	\$ 4,120	3.0%
Building Maintenance	\$ 7,514	\$ 7,500	\$ 8,000	6.7%
Emergency Equipment	\$ -	\$ -	\$ -	0.0%
Snow Removal/Grounds	\$ 7,474	\$ 11,500	\$ 11,500	0.0%
Janitorial/Cleaning	\$ 233	\$ 200	\$ 200	0.0%
Maintenance - Apparatus Superintendent	\$ 4,941	\$ 16,500	\$ 16,995	3.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ 1,650	\$ 7,700	366.7%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 32,601</i>	<i>\$ 50,117</i>	<i>\$ 60,115</i>	<i>19.9%</i>

Administration

Telephone, Internet, Etc.	\$ 137	\$ -	\$ -	0.0%
Office Supplies & Expenses	\$ 206	\$ 4,000	\$ 4,120	3.0%
Membership	\$ 20	\$ 100	\$ 100	0.0%
Professional Services	\$ 399	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 10,957	\$ 1,000	\$ 1,015	1.5%
Computer Services	\$ 761	\$ 2,000	\$ 2,400	20.0%
Public Events	\$ -	\$ 2,000	\$ 2,000	0.0%
Firefighter Honorarium	\$ 20,598	\$ 33,000	\$ 33,000	0.0%
Membership Recognition	\$ 333	\$ 3,500	\$ 7,500	114.3%
Uniforms	\$ 33	\$ 1,600	\$ 1,875	17.2%
Other	\$ 1,129	\$ 200	\$ 3,519	1659.5%
<i>Administration Sub Total</i>	<i>\$ 35,039</i>	<i>\$ 47,400</i>	<i>\$ 55,529</i>	<i>17.1%</i>

<i>Long Term Debt Payments</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Fire Service Operations	\$ 68,373	\$ 106,140	\$ 136,144	28.3%

Capital & Reserve Expenses

Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total BFD Station 2 Fire Expenses	\$ 88,468	\$ 168,990	\$ 284,165	68.2%

Appendix 8 – Windsor Fire Department

West Hants Regional Municipality Windsor Fire Department 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ 277,313	\$ 375,780	\$ 418,712	11.4%
Operation Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ 20,000	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 277,313	\$ 375,780	\$ 438,712	16.7%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 26,686	\$ 32,000	\$ 35,000	9.4%
Fuel	\$ 7,645	\$ 7,200	\$ 7,200	0.0%
Major Repairs	\$ 7,374	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 41,706</i>	<i>\$ 39,200</i>	<i>\$ 42,200</i>	<i>7.7%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ 26,463	\$ 50,000	\$ 83,900	67.8%
Fire Suppression & Rescue Equipment	\$ 11,333	\$ 22,475	\$ 42,500	89.1%
Scab Testing, Inspection & Repairs	\$ 4,152	\$ 10,000	\$ 10,000	0.0%
Equipment Repairs & Maintenance	\$ 11,083	\$ 9,000	\$ 9,500	5.6%
Rehab Supplies	\$ 799	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 53,831</i>	<i>\$ 92,975</i>	<i>\$ 147,400</i>	<i>58.5%</i>
<i>Communications</i>				
Communication Equipment	\$ 3,319	\$ 6,890	\$ 8,150	18.3%
Maintenance & Testing	\$ 1,618	\$ 1,500	\$ 1,500	0.0%
Communication Expenses	\$ 1,896	\$ 2,250	\$ 2,250	0.0%
<i>Communication Sub Total</i>	<i>\$ 6,832</i>	<i>\$ 10,640</i>	<i>\$ 11,900</i>	<i>11.8%</i>
Total Firefighting Operations	\$ 102,369	\$ 142,815	\$ 201,500	41.1%

EXPENSES**Training**

Fire Rescue Training (including travel & meals)	\$ 6,469	\$ 21,500	\$ 27,000	25.6%
Training Grounds, Equipment & Exercises	\$ 438	\$ 500	\$ -	-100.0%
Medical First Responder	\$ 350	\$ 820	\$ 1,500	82.9%
Seminars/Materials	\$ 1,261	\$ 1,500	\$ 3,000	100.0%
<i>Training Sub Total</i>	<i>\$ 8,518</i>	<i>\$ 24,320</i>	<i>\$ 31,500</i>	<i>29.5%</i>

Fire Station

Light & Power	\$ -	\$ -	\$ -	0.0%
Heating	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ (1,569)	\$ 5,400	\$ 5,400	0.0%
Building Maintenance	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ 452	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	0.0%
Janitorial/Cleaning	\$ 46	\$ 5,150	\$ 5,150	0.0%
Maintenance - Apparatus Superintendent	\$ 24,896	\$ 25,450	\$ 29,593	16.3%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ 1,673	\$ 2,000	\$ 2,750	37.5%
Rent	\$ 65,524	\$ 81,290	\$ 81,718	0.5%
<i>Fire Station Sub Total</i>	<i>\$ 91,021</i>	<i>\$ 120,290</i>	<i>\$ 125,611</i>	<i>4.4%</i>

Administration

Telephone, Internet, Etc.	\$ 4,425	\$ 4,100	\$ 4,350	6.1%
Office Supplies & Expenses	\$ 1,790	\$ 5,005	\$ 2,500	-50.0%
Membership	\$ 637	\$ 1,000	\$ 1,000	0.0%
Professional Services	\$ 2,091	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 10,433	\$ -	\$ -	0.0%
WCB	\$ -	\$ -	\$ -	0.0%
EAP	\$ -	\$ -	\$ -	0.0%
Computer Services	\$ 2,071	\$ 15,500	\$ 5,500	-64.5%
Public Events	\$ 579	\$ 800	\$ 2,000	150.0%
Firefighter Honorarium	\$ 45,428	\$ 51,450	\$ 53,751	4.5%
Membership Recognition	\$ 3,945	\$ 6,500	\$ 6,500	0.0%
Uniforms	\$ 2,906	\$ 4,000	\$ 4,500	12.5%
Other	\$ 1,100	\$ -	\$ -	0.0%
<i>Administration Sub Total</i>	<i>\$ 75,405</i>	<i>\$ 88,355</i>	<i>\$ 80,101</i>	<i>-9.3%</i>

Long Term Debt Payments

Long Term Debt Payments	\$ -	\$ -	\$ -	
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Total Fire Service Operations	\$ 174,944	\$ 232,965	\$ 237,212	1.8%
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Capital & Reserve Expenses

Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
Total Windsor Fire Expenses	\$ 277,313	\$ 375,780	\$ 438,712	16.7%

Appendix 9 – Southwest Hants Fire Budget

West Hants Regional Municipality Southwest Hants Fire Service 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fundraising / Donations	\$ 333	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ 7,047	\$ 31,700	\$ 32,275	1.8%
Municipal Costs	\$ -	\$ 84,560	\$ 110,910	31.2%
Operation Contributions - Kings	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 7,380	\$ 116,260	\$ 143,185	23.2%
EXPENSES				
Firefighting Operations				
<i>Apparatus</i>				
Regular Maintenance	\$ 4,814	\$ 8,500	\$ 8,500	0.0%
Fuel	\$ 822	\$ 1,200	\$ 1,600	33.3%
Major Repairs	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 5,636</i>	<i>\$ 9,700</i>	<i>\$ 10,100</i>	<i>4.1%</i>
<i>Equipment & Services</i>				
Personal Protection	\$ 7,263	\$ 15,400	\$ 32,250	109.4%
Fire Suppression & Rescue Equipment	\$ 2,812	\$ 12,900	\$ 12,500	-3.1%
Scab Testing, Inspection & Repairs	\$ 499	\$ 1,800	\$ 1,800	0.0%
Equipment Repairs & Maintenance	\$ 744	\$ 2,300	\$ 2,300	0.0%
Rehab Supplies	\$ 8	\$ 500	\$ 500	0.0%
Other	\$ -	\$ -	\$ -	0.0%
<i>Equipment Sub Total</i>	<i>\$ 11,327</i>	<i>\$ 32,900</i>	<i>\$ 49,350</i>	<i>50.0%</i>
<i>Communications</i>				
Communication Equipment	\$ 840	\$ 2,000	\$ 4,000	100.0%
Maintenance & Testing	\$ 475	\$ 500	\$ 500	0.0%
Communication Expenses	\$ 83	\$ -	\$ -	0.0%
<i>Communication Sub Total</i>	<i>\$ 1,398</i>	<i>\$ 2,500</i>	<i>\$ 4,500</i>	<i>80.0%</i>
Total Firefighting Operations	\$ 18,361	\$ 45,100	\$ 63,950	41.8%

Training

Fire Rescue Training (including travel & meals)	\$ 1,959	\$ 3,600	\$ 6,500	80.6%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ -	\$ 1,230	\$ 1,230	0.0%
Seminars/Materials	\$ 200	\$ 1,000	\$ 2,000	100.0%
<i>Training Sub Total</i>	\$ 2,159	\$ 5,830	\$ 9,730	66.9%

Fire Station

Light & Power	\$ 1,733	\$ 8,465	\$ 8,250	-2.5%
Heating	\$ 631	\$ 6,835	\$ 6,500	-4.9%
General Maintenance & Grounds	\$ 497	\$ 2,300	\$ 2,500	8.7%
Building Maintenance	\$ -	\$ 2,400	\$ 3,500	0.0%
Emergency Equipment	\$ 863	\$ 1,500	\$ 1,500	0.0%
Snow Removal/Grounds	\$ 109	\$ 5,000	\$ 5,000	0.0%
Janitorial/Cleaning	\$ -	\$ 2,400	\$ 2,400	0.0%
Maintenance - Apparatus Superintendent	\$ 6,662	\$ 12,680	\$ 12,680	0.0%
Renovations/Major Repairs	\$ 2,300	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ 35	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	\$ 12,830	\$ 41,580	\$ 42,330	1.8%

Administration

Telephone, Internet, Etc.	\$ 697	\$ 1,550	\$ 1,550	0.0%
Office Supplies & Expenses	\$ 85	\$ 250	\$ 500	100.0%
Membership	\$ -	\$ 100	\$ 100	0.0%
Professional Services	\$ -	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 2,730	\$ 5,200	\$ 6,025	15.9%
Computer Services	\$ 281	\$ 2,000	\$ 3,500	75.0%
Public Events	\$ 361	\$ 2,000	\$ 2,000	0.0%
Firefighter Honorarium	\$ 5,919	\$ 9,450	\$ 10,000	5.8%
Membership Recognition	\$ 115	\$ 2,000	\$ 2,000	0.0%
Uniforms	\$ 331	\$ 1,200	\$ 1,500	25.0%
Other	\$ 706	\$ -	\$ -	0.0%
<i>Administration Sub Total</i>	\$ 11,225	\$ 23,750	\$ 27,175	14.4%

Long Term Debt Payments

	\$ -	\$ -	\$ -	0.0%
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Total Fire Service Operations **\$ 26,215** **\$ 71,160** **\$ 79,235** **11.3%**

Capital & Reserve Expenses

Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital & Reserve Expenditures Sub Total</i>	\$ -	\$ -	\$ -	0.0%
Total SWH Fire Expenses	\$ 44,576	\$ 116,260	\$ 143,185	23.2%

Appendix 10 – Department of Administration and Governance

West Hants Regional Municipality Department of Administration and Governance 2025-26 Detailed Budget

Legislation	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Mayor	\$ 58,509	\$ 64,763	\$ 73,815	14.0%
Councillors	\$ 354,351	\$ 389,139	\$ 461,397	18.6%
Citizen Members	\$ 5,191	\$ 6,000	\$ 12,000	100.0%
Training & Development	\$ 8,069	\$ 15,000	\$ 3,000	-80.0%
Committee of Council Expenses	\$ -	\$ 7,500	\$ 10,000	33.3%
Other Legislative Expenses	\$ 16,758	\$ 20,000	\$ 40,000	100.0%
Total Legislation	\$ 442,879	\$ 502,402	\$ 600,212	19.5%
Office of CAO				
Salaries				
Salaries - Full time	\$ 320,845	\$ 421,977	\$ 425,887	0.9%
Overtime	\$ 15,862	\$ 13,000	\$ 18,000	38.5%
Benefits & Deductions	\$ 43,144	\$ 76,613	\$ 75,189	-1.9%
<i>Total Salary & Benefits</i>	<i>\$ 379,852</i>	<i>\$ 511,590</i>	<i>\$ 519,076</i>	<i>1.5%</i>
CAO Administration				
Mileage & Expenses	\$ 3,846	\$ 4,500	\$ 5,000	11.1%
Training & Development	\$ 4,342	\$ 7,000	\$ 8,000	14.3%
Membership Fees	\$ 12,653	\$ 8,300	\$ 9,500	14.5%
Professional Services	\$ 51,399	\$ 40,000	\$ 35,000	-12.5%
<i>Total CAO Administration</i>	<i>\$ 72,240</i>	<i>\$ 59,800</i>	<i>\$ 57,500</i>	<i>-3.8%</i>
Total Office of the CAO	\$ 452,091	\$ 571,390	\$ 576,576	0.9%
West Hants Area Rate				
Pension Shortfall Bennett	\$ 4,928	\$ 6,000	\$ 6,000	0.0%
Pension (Haley)	\$ 10,061	\$ 10,050	\$ 10,200	1.5%
Total Area Rate Expenses	\$ 14,989	\$ 16,050	\$ 16,200	0.9%
Windsor Area Rate				
Pension (Armstrong)	\$ 45,418	\$ 48,750	\$ 30,341	-37.8%
Total Area Rate Expenses	\$ 45,418	\$ 48,750	\$ 30,341	-37.8%

Appendix 11 – EMO

**West Hants Regional Municipality
Emergency Management Office
2025-26 Detailed Budget**

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary	\$ 14,714	\$ 32,245	\$ 34,098	5.7%
Overtime	\$ 1,088	\$ 1,500	\$ 1,000	-33.3%
Employer Share Benefits	\$ 3,304	\$ 7,237	\$ 7,913	9.3%
Mileage & Expenses	\$ 525	\$ 1,200	\$ 700	-41.7%
Training & Development	\$ 414	\$ 4,500	\$ 4,000	-11.1%
EOC Telephone	\$ 3,746	\$ 2,800	\$ 2,800	0.0%
Satellite Phones	\$ 3,677	\$ 7,000	\$ 3,500	-50.0%
Public Communication	\$ 3,761	\$ 10,500	\$ 6,800	-35.2%
Insurance	\$ 355	\$ 472	\$ 400	-15.3%
Branding / Communications / Advertising	\$ 253	\$ 3,000	\$ 2,200	-26.7%
Exercise Expenses	\$ 238	\$ 500	\$ 500	0.0%
EOC Equip. and Supplies	\$ 15	\$ 2,000	\$ 2,000	0.0%
Radio License & Equipment	\$ 1,461	\$ 1,350	\$ 2,400	77.8%
Emergency Response Costs	\$ 6,335	\$ 15,000	\$ 15,000	0.0%
Total Expenses	\$ 39,887	\$ 89,304	\$ 83,311	-6.7%

Appendix 12 – Financial Services

Department of Financial Services 2025-26 Detailed Budget

Finance Department	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries - Finance	\$ 712,596	\$ 846,989	\$ 946,083	11.7%
Overtime	\$ 16,523	\$ 10,000	\$ 11,000	10.0%
Benefits & Deductions	\$ 137,971	\$ 180,144	\$ 219,635	21.9%
<i>Total Salary & Benefits</i>	<i>\$ 867,090</i>	<i>\$ 1,037,133</i>	<i>\$ 1,176,718</i>	<i>13.5%</i>
Finance Administration				
Mileage & Expenses	\$ 2,800	\$ 2,600	\$ 2,900	11.5%
Training & Development	\$ 6,288	\$ 11,000	\$ 11,000	0.0%
Membership Fees	\$ 3,436	\$ 5,000	\$ 4,000	-20.0%
Audit	\$ 26,610	\$ 31,600	\$ 32,500	2.8%
Cash Over & Short	\$ 81	\$ 100	\$ 100	0.0%
Financial Services Charges	\$ 31,606	\$ 32,000	\$ 31,500	-1.6%
Operational Costs	\$ 1,974	\$ 250	\$ 250	0.0%
<i>Total Finance Administration</i>	<i>\$ 72,794</i>	<i>\$ 82,550</i>	<i>\$ 82,250</i>	<i>-0.4%</i>
Total Finance Department	\$ 939,884	\$ 1,119,683	\$ 1,258,968	12.4%
Taxation				
Tax Rebates- Low Income	\$ 35,595	\$ 95,000	\$ 125,000	31.6%
Tax Rebates- Exemptions	\$ 147,345	\$ 168,748	\$ 159,608	-5.4%
Day Care Reductions	\$ 1,073	\$ 1,200	\$ 1,345	12.1%
Other Taxation-Seasonal	\$ 2,802	\$ 4,230	\$ 5,074	19.9%
Tax Sale Expense	\$ (10,254)	\$ -	\$ -	0.0%
Street Lighting Clover Lane	\$ 653	\$ 640	\$ 675	5.5%
Total Taxation	\$ 177,215	\$ 269,818	\$ 291,702	8.1%
Other General Admin Services				
Telephone	\$ 15,191	\$ 13,500	\$ 15,000	11.1%
Safety Committee	\$ 985	\$ 2,000	\$ 2,000	0.0%
Social Committee	\$ 2,311	\$ 2,000	\$ 2,500	25.0%
Rebates - Bulk Water	\$ -	\$ 10,000	\$ 5,000	-50.0%
Rebates - Sewer Rebate	\$ -	\$ 30,000	\$ 30,000	0.0%
Mandated Communications	\$ 2,564	\$ 3,000	\$ 2,700	-10.0%
Land Matters	\$ 44,842	\$ 10,000	\$ 10,000	0.0%
Public Communications	\$ 27,216	\$ 33,521	\$ 34,024	1.5%
Office Administration	\$ 134,739	\$ 122,811	\$ 146,745	19.5%
Staff Appreciation	\$ 16,596	\$ 17,000	\$ 15,000	-11.8%
Wellness Program	\$ -	\$ 13,500	\$ 10,000	-25.9%
Election	\$ 3,167	\$ 188,194	\$ -	-100.0%
Human Resources / Training	\$ -	\$ 15,500	\$ 15,733	1.5%
Insurance	\$ 201,102	\$ 298,184	\$ 319,057	7.0%
Other General Services	\$ 138,980	\$ 10,000	\$ 12,000	20.0%
Branding / Communications / Advertising	\$ 2,437	\$ -	\$ -	0.0%
Unhoused Initiative	\$ -	\$ -	\$ 60,450	0.0%
IT	\$ 385,753	\$ 513,431	\$ 464,316	-9.6%
Total Other General Admin	\$ 975,883	\$ 1,282,640	\$ 1,144,524	-10.8%
Assessment Recovery Costs				
Assessment Recovery Costs	\$ 332,146	\$ 339,073	\$ 353,748	4.3%
<i>Total Assessment Recovery Cost</i>	<i>\$ 332,146</i>	<i>\$ 339,073</i>	<i>\$ 353,748</i>	<i>4.3%</i>
Total General Rate Expenses	\$ 3,320,099	\$ 4,085,006	\$ 4,225,730	3.4%

Appendix 13 – IT Budget

West Hants Regional Municipality Information Technology 2025-26 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
<u>Salaries</u>				
Salary- Full Time	\$ 74,944	\$ 79,540	\$ 64,669	-18.7%
Overtime	\$ 719	\$ 1,200	\$ -	-100.0%
Employer Share - Benefits	\$ 13,651	\$ 17,150	\$ 13,893	-19.0%
Mileage & Expenses	\$ 179	\$ 1,500	\$ 1,500	0.0%
Training & Development	\$ 984	\$ 3,000	\$ 1,000	-66.7%
Telephone	\$ 1,723	\$ 1,500	\$ 1,500	0.0%
<i>Sub Total</i>	<i>\$ 92,199</i>	<i>\$ 103,890</i>	<i>\$ 82,562</i>	<i>-20.5%</i>
<u>Hardware</u>				
Laptop or Desktop Replacement/Upgrades	\$ -	\$ 11,000	\$ 11,000	0.0%
iPhone Repacements	\$ -	\$ 7,500	\$ 7,500	0.0%
VoIP Phone Replacements	\$ -	\$ 4,000	\$ -	-100.0%
Teams phone Transition	\$ -	\$ -	\$ 8,500	0.0%
Owl Meeting Camera	\$ -	\$ -	\$ 3,500	100.0%
Supplies & Maintenance	\$ -	\$ 5,000	\$ 5,000	0.0%
<i>Sub Total</i>	<i>\$ 3,995</i>	<i>\$ 27,500</i>	<i>\$ 35,500</i>	<i>29.1%</i>
<u>Infrastructure</u>				
VMWare	\$ -	\$ 6,000	\$ 7,000	16.7%
Firepower Services	\$ -	\$ 9,500	\$ 9,500	0.0%
Keystone Support	\$ -	\$ 2,500	\$ 2,500	0.0%
Parkplace Support	\$ -	\$ 5,216	\$ 6,000	15.0%
Secure VPN	\$ -	\$ 2,200	\$ 2,500	13.6%
Multifactor Authentication	\$ -	\$ 2,400	\$ 2,400	0.0%
Veeam M365 Backup - Cloud	\$ -	\$ -	\$ 6,700	0.0%
Veeam M365 Backup One-time setup	\$ -	\$ -	\$ 1,500	0.0%
Veeam Backup System Maintenance	\$ -	\$ 5,300	\$ 3,000	-43.4%
Veeam Backup Cloud Repository	\$ -	\$ -	\$ 6,000	0.0%
Unifi Mobility Annual Subscriptions	\$ -	\$ -	\$ -	0.0%
Camera / Wifi Maintenance	\$ -	\$ 9,300	\$ 13,000	39.8%
Hantsport Traffic Cam Replacement	\$ -	\$ -	\$ 3,800	0.0%
Camera System Study	\$ -	\$ -	\$ 6,000	0.0%
Public Wifi System Study	\$ -	\$ -	\$ 6,000	0.0%
Networking Maintenance	\$ -	\$ 8,800	\$ 3,000	-65.9%
Supplies and Maintenance	\$ -	\$ 5,000	\$ 5,000	0.0%
<i>Sub Total</i>	<i>\$ 7,362</i>	<i>\$ 56,216</i>	<i>\$ 83,900</i>	<i>49.2%</i>
<u>Software</u>				
Microsoft Office 365	\$ -	\$ 32,000	\$ 32,000	0.0%
Sentinel One	\$ -	\$ 18,975	\$ 20,000	5.4%
Office Protect (Proof Point)	\$ -	\$ 7,500	\$ 8,000	6.7%
Exclaimer Signature Manager	\$ -	\$ 2,600	\$ 3,000	15.4%
Complaint Tracking System - Cartegraph Integration	\$ -	\$ -	\$ 22,000	0.0%
Adobe Acrobat Standard Upgrades	\$ -	\$ 8,500	\$ 10,000	17.6%
Logmein Service	\$ -	\$ 1,700	\$ 1,800	5.9%
<i>Sub Total</i>	<i>\$ 23,841</i>	<i>\$ 71,275</i>	<i>\$ 96,800</i>	<i>35.8%</i>

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
<u>Administration</u>				
Zoom Meeting Service	\$ -	\$ 1,100	\$ 1,200	9.1%
Cybersecurity Training	\$ -	\$ 2,000	\$ 1,000	-50.0%
Cybersecurity Assessment	\$ -	\$ 20,000	\$ -	-100.0%
COMs Equipment	\$ -	\$ 3,380	\$ -	-100.0%
Laserfiche LSAP (Support)	\$ -	\$ 4,800	\$ 5,000	4.2%
<i>Sub Total</i>	\$ 6,546	\$ 31,280	\$ 7,200	-77.0%
<u>Planning and Development</u>				
ArcGIS 10 License	\$ -	\$ 2,300	\$ 2,500	8.7%
Zoom Meeting Service	\$ -	\$ 300	\$ 300	0.0%
GPS Annual Subscription	\$ -	\$ 1,500	\$ 1,600	6.7%
ArcGIS Online Credits	\$ -	\$ 1,500	\$ 2,500	66.7%
TownSuite - Maintenance & Support	\$ -	\$ 12,500	\$ 12,500	0.0%
TownSuite - One Time Fee - Cloud	\$ -	\$ -	\$ -	0.0%
TownSuite - Mobile Inspections	\$ -	\$ 2,200	\$ 2,700	22.7%
<i>Sub Total</i>	\$ 6,774	\$ 20,300	\$ 22,100	8.9%
<u>Public Works</u>				
	\$ -	\$ -	\$ -	0.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	0.0%
<u>Community Development</u>				
Online Registration System	\$ -	\$ 7,000	\$ 7,500	7.1%
Zoom Meeting Service	\$ -	\$ 950	\$ 950	0.0%
<i>Sub Total</i>	\$ 1,822	\$ 7,950	\$ 8,450	6.3%
<u>Council</u>				
iPad Replacements	\$ -	\$ 14,400	\$ 2,000	0.0%
<i>Sub Total</i>	\$ -	\$ 14,400	\$ 2,000	-86.1%
Internet/Telecommunications Charges	\$ 3,995	\$ 4,500	\$ 6,800	51.1%
Website Support Costs	\$ 1,825	\$ 5,500	\$ 7,421	34.9%
<u>IT Support</u>				
IT Service Contract Add-on	\$ -	\$ -	\$ 6,453	0.0%
Devantec Consulting Add-on	\$ -	\$ -	\$ 10,000	0.0%
IT Service Contract	\$ 74,939	\$ 76,200	\$ 25,629	-66.4%
IT Service Contract	\$ 74,939	\$ 76,200	\$ 42,082	-44.8%
<u>Diamond Annual Support Costs</u>				
Platinum Support Plan	#DIV/0!	\$ 50,000	\$ 50,000	0.0%
Year End Updates (Payroll)	#DIV/0!	\$ -	\$ 4,000	0.0%
SQL Server License	\$ -	\$ -	\$ 8,000	0.0%
GP Cloud	\$ -	\$ 12,000	\$ -	-100.0%
GP - One Time Fee - Cloud	\$ -	\$ 18,000	\$ -	-100.0%
eSend	\$ -	\$ 4,000	\$ -	-100.0%
SMTP Service	\$ -	\$ 300	\$ 500	66.7%
eSend - Setup	\$ -	\$ 2,700	\$ -	-100.0%
Diamond Professional Services	\$ -	\$ 3,920	\$ 7,000	78.6%
Training Professional Services	\$ -	\$ 3,500	\$ -	-100.0%
<i>Sub Total</i>	\$ 16,873	\$ 94,420	\$ 69,500	-26.4%
<i>TOTAL EXPENSES FOR 20420 GL</i>	\$ -	\$ -	\$ -	
Total IT Operating Budget	\$ 240,170	\$ 513,431	\$ 464,316	-9.6%

Appendix 14 – Planning and Development

Planning

West Hants Regional Municipality Planning and Development 2025-26 Detailed Budget

Development Services EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries & Wages - Full Time	\$ 563,399	\$ 782,593	\$ 733,949	-6.2%
Overtime	\$ 2,994	\$ 9,500	\$ 15,000	57.9%
Hourly - Part Time	\$ 14,068	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 73,884	\$ 155,037	\$ 169,404	9.3%
Mileage & Expenses	\$ 1,713	\$ 1,500	\$ 9,000	500.0%
Training & Development	\$ 4,032	\$ 10,000	\$ 12,525	25.3%
Membership Fees	\$ 4,548	\$ 4,730	\$ 4,045	-14.5%
Telephone	\$ 3,058	\$ 3,860	\$ 3,860	0.0%
Mandated Communications	\$ 14,360	\$ 18,000	\$ 18,000	0.0%
Professional Services	\$ 42,283	\$ 23,000	\$ 75,000	226.1%
Insurance	\$ -	\$ 2,000	\$ 2,140	7.0%
Office Supplies	\$ 5,264	\$ 8,815	\$ 7,500	-14.9%
Printing	\$ 2,780	\$ 6,000	\$ 6,000	0.0%
Postage & Courier	\$ 38	\$ -	\$ 250	0.0%
Planning Boards (Heritage Advisory Expenses)	\$ 17	\$ 1,000	\$ 1,000	0.0%
MPS/LUB Review	\$ 8,908	\$ 25,000	\$ 25,000	0.0%
Capital Out of Revenue	\$ -	\$ -	\$ -	0.0%
Total Planning Expenses	\$ 741,346	\$ 1,051,035	\$ 1,082,673	3.0%

Climate Action Committee

West Hants Regional Municipality Climate Action 2025-26 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary- Full Time	\$ 17,459	\$ 66,061	\$ 70,254	6.3%
Overtime	\$ 256	\$ 600	\$ 600	0.0%
Salary - Term	\$ 4,736	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 1,966	\$ 13,000	\$ 15,945	22.7%
Mileage & Expenses	\$ 77	\$ 500	\$ 750	50.0%
Training & Development	\$ 309	\$ 1,000	\$ 1,000	0.0%
Membership Fees	\$ -	\$ 350	\$ 150	-57.1%
Telephone	\$ 98	\$ 320	\$ 320	0.0%
Professional Services	\$ -	\$ 500	\$ 500	0.0%
Computer Expenses	\$ 219	\$ -	\$ -	0.0%
Flood Action	\$ -	\$ 400,000	\$ 480,000	20.0%
MCCAP Work Plan	\$ 10,000	\$ 30,000	\$ 30,000	0.0%
Total Expenses	\$ 35,119	\$ 512,331	\$ 599,519	17.0%

Building Inspection and Permits

West Hants Regional Municipality Building Inspection 2025-26 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salaries -Full Time	\$ 271,302	\$ 342,467	\$ 354,945	3.6%
Overtime	\$ 674	\$ 2,000	\$ 2,000	0.0%
Employer Share Benefits	\$ 36,776	\$ 64,032	\$ 77,370	20.8%
Mileage & Expenses	\$ 2,444	\$ 1,000	\$ 1,000	0.0%
Training & Development	\$ 5,905	\$ 16,300	\$ 21,250	30.4%
Membership Fees	\$ 3,707	\$ 3,460	\$ 4,500	30.1%
Telephone	\$ 4,294	\$ 3,500	\$ 4,500	28.6%
Office Supplies	\$ 4,756	\$ 5,000	\$ 13,000	160.0%
Insurance	\$ 2,154	\$ 2,360	\$ 2,525	7.0%
Fleet Lease	\$ 1,210	\$ 7,500	\$ 7,500	0.0%
Fleet Maintenance	\$ 3,630	\$ 7,730	\$ 6,500	-15.9%
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Fleet Fuel	\$ 4,765	\$ 5,000	\$ 4,000	-20.0%
Total Building Inspection Expenses	\$ 341,618	\$ 460,349	\$ 499,090	8.4%

By-Law Enforcement

West Hants Regional Municipality By-Law Enforcement 2025-26 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2024-25	VARIANCE
Salary- Full Time	\$ 104,703	\$ 130,994	\$ 134,923	3.0%
Employer Share Benefits	\$ 17,402	\$ 29,565	\$ 34,381	16.3%
Overtime	\$ 1,418	\$ 4,000	\$ 4,000	0.0%
Mileage & Expenses	\$ 18	\$ 500	\$ 500	0.0%
Training & Development	\$ 1,105	\$ 4,100	\$ 4,500	9.8%
Membership Fees	\$ 267	\$ 200	\$ 250	25.0%
Telephone	\$ 1,996	\$ 2,000	\$ 1,500	-25.0%
Insurance	\$ 1,861	\$ 1,522	\$ 1,629	7.0%
Prosecuting Attorney	\$ 10,507	\$ 15,000	\$ 15,000	0.0%
Dog Impoundment	\$ 93	\$ 500	\$ 500	0.0%
Supplies & Miscellaneous	\$ 2,620	\$ 5,000	\$ 9,500	90.0%
Professional Services	\$ -	\$ 10,000	\$ 8,000	-20.0%
Fleet Lease	\$ 5,206	\$ 7,000	\$ 7,000	0.0%
Fleet Maintenance	\$ 2,055	\$ 5,000	\$ 2,000	-60.0%
Fleet Fuel	\$ 3,671	\$ 4,000	\$ 4,000	0.0%
Capital Out Of Revenue	\$ 313	\$ -	\$ -	0.0%
Total Expenses	\$ 153,529	\$ 219,381	\$ 227,682	3.8%

Appendix 15 – Community Development

West Hants Regional Municipality Community Development Administration 2025-26 Detailed Budget

Hantsport Area Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
HMCC Area Rate	\$ 106,444	\$ 106,522	\$ 112,321	5.4%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 106,444</i>	<i>\$ 106,522</i>	<i>\$ 112,321</i>	<i>5.4%</i>
Total Revenue	\$ 106,444	\$ 106,522	\$ 112,321	5.4%

EXPENSES Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2024-25	VARIANCE
Salary - full time	\$ 253,516	\$ 279,934	\$ 288,365	3.0%
Employer Share Benefits	\$ 30,671	\$ 52,233	\$ 58,300	11.6%
Overtime	\$ -	\$ -		0.0%
Mileage & Expenses	\$ 2,497	\$ 4,500	\$ 4,500	0.0%
Training & Development	\$ 3,150	\$ 4,500	\$ 3,500	-22.2%
Membership Fees	\$ 1,669	\$ 2,000	\$ 2,000	0.0%
Telephone	\$ 5,781	\$ 5,450	\$ 5,450	0.0%
Insurance	\$ 28,793	\$ 42,000	\$ 44,940	7.0%
Branding / Communications / Advertising	\$ 2,661	\$ 2,500	\$ 2,500	0.0%
General Recreation Expenses	\$ 14,949	\$ 2,500	\$ 2,500	0.0%
Town Crier Expenses	\$ 1,009	\$ 1,000	\$ 1,000	0.0%
Staff Identification	\$ 2,671	\$ 3,000	\$ 3,000	0.0%
Total CD Administration Expenses Before Area Rates	\$ 347,368	\$ 399,617	\$ 416,056	4.1%

HMCC Area Rate Expenses	3-Year Average	BUDGET 2024-25	BUDGET 2024-25	VARIANCE
HMCC - Salary	\$ 36,367	\$ 59,069	\$ 60,848	3.0%
HMCC - Employer Share Benefits	\$ 4,132	\$ 14,247	\$ 15,819	11.0%
HMCC - Admin Fee	\$ 6,567	\$ 10,447	\$ 10,930	4.6%
HMCC - Splashpad	\$ -	\$ -	\$ -	0.0%
HMCC - Grounds Maintenance	\$ 25,016	\$ 32,376	\$ 33,476	3.4%
HMCC - Equipment Usage	\$ -	\$ -	\$ -	0.0%
HMCC - Dog Park Water	\$ -	\$ -	\$ -	0.0%
HMCC - Pool Water	\$ 582	\$ 517	\$ 535	3.4%
HMCC - Misc. Exp	\$ 38,902	\$ 24,868	\$ 50,713	103.9%
Total HMCC Area Rate Expenses	\$ 111,565	\$ 141,522	\$ 172,321	21.8%
Total Community Development Administration Expenses	\$ 458,933	\$ 541,140	\$ 588,377	8.7%

**West Hants Regional Municipality
Parks & Grounds
2025-26 Detailed Budget**

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Parks Canada Revenue	\$ 8,477	\$ 6,000	\$ 6,000	0.0%
St. Croix Field Rental Revenue	\$ 4,701	\$ 2,000	\$ 2,000	0.0%
Transfer from 5% Fund	\$ 340	\$ -	\$ -	0.0%
Total Parks & Grounds Revenue	\$ 13,519	\$ 8,000	\$ 8,000	0.0%

EXPENSES				
Parks & Grounds Maintenance	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary - Full Time	\$ 88,304	\$ 99,016	\$ 146,200	47.7%
Hourly - full time, term/students	\$ 116,880	\$ 204,587	\$ 186,640	-8.8%
Employer Share Benefits	\$ 21,107	\$ 53,560	\$ 57,806	7.9%
Overtime	\$ 1,811	\$ 2,000	\$ 5,000	150.0%
Mileage & Expenses	\$ 775	\$ 1,000	\$ 1,000	0.0%
Training & Development	\$ 1,249	\$ 2,500	\$ 3,000	20.0%
Total Parks & Ground Maintenance	\$ 230,126	\$ 362,664	\$ 399,646	10.2%

Recreation Sites				
Fleet Lease	\$ 9,458	\$ 51,125	\$ 32,000	-37.4%
Fleet Maintenance	\$ 9,589	\$ 12,000	\$ 20,000	66.7%
Fleet Fuel	\$ 17,791	\$ 25,500	\$ 25,500	0.0%
Capital Expenditures	\$ 8,244	\$ 9,189	\$ 15,000	63.2%
Signs	\$ 3,503	\$ 10,000	\$ 10,000	0.0%
Parks & Grounds Maintenance	\$ 25,603	\$ 45,000	\$ 60,000	33.3%
Fields Maintenance	\$ 24,408	\$ 40,500	\$ 35,000	-13.6%
Trails Maintenance	\$ 28,814	\$ 25,000	\$ 25,000	0.0%
Tree Expenses	\$ 2,063	\$ 3,000	\$ 3,000	0.0%
Halewood Drive Paving & Sewer Charge	\$ -	\$ 550	\$ 550	0.0%
Parks & Grounds Snow Removal	\$ 6,605	\$ 8,000	\$ 12,500	56.3%
Community Beautification	\$ 31,197	\$ 50,000	\$ 50,000	0.0%
Maintenance Equipment & Supplies	\$ 12,630	\$ 13,000	\$ 15,000	15.4%
Historic Site - Poor Farm Cemetery	\$ 744	\$ 750	\$ 850	13.3%
Total Recreation Sites	\$ 180,649	\$ 293,614	\$ 304,400	3.7%
Total Parks & Grounds Expenses	\$ 410,775	\$ 656,278	\$ 704,046	7.3%

**West Hants Regional Municipality
Swimming Pool
2025-26 Detailed Budget**

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Grants	\$ 24,735	\$ 19,435	\$ 6,594	-66.1%
Rentals	\$ 2,212	\$ 13,560	\$ 10,000	-26.3%
Facility Passes	\$ 6,032	\$ 6,000	\$ 10,000	66.7%
Daily Admissions	\$ 21,726	\$ 9,500	\$ 11,000	15.8%
Other	\$ 17,446	\$ 5,000	\$ -	-100.0%
Child Lesson Fees	\$ 21,789	\$ 24,000	\$ 38,360	59.8%
Classes	\$ 2,250	\$ 1,500	\$ 2,000	33.3%
Total Swimming Pool Revenue	\$ 96,189	\$ 78,995	\$ 77,954	-1.3%
EXPENSES				
Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Hourly - Part Time	\$ 73,650	\$ 129,660	\$ 129,660	0.0%
Employer Share Benefits	\$ 5,078	\$ 11,261	\$ 9,715	-13.7%
Overtime	\$ 1,006	\$ -	\$ -	0.0%
Mileage & Expenses	\$ 428	\$ 700	\$ 500	-28.6%
Training & Development	\$ 2,570	\$ 5,000	\$ 5,200	4.0%
Telephone	\$ 843	\$ 600	\$ 600	0.0%
Insurance	\$ 3,564	\$ 4,700	\$ 5,029	7.0%
Building Maintenance	\$ 8,167	\$ 12,000	\$ 15,000	25.0%
Pool Maintenance	\$ 25,054	\$ 15,000	\$ 15,000	0.0%
Water & Sewer	\$ 7,290	\$ 8,500	\$ 9,000	5.9%
Pool Pass Grants (Non Cash)	\$ 300	\$ -	\$ -	0.0%
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Power	\$ 13,476	\$ 17,000	\$ 18,020	6.0%
Program Supplies	\$ 3,435	\$ 4,500	\$ 4,500	0.0%
Total Swimming Pool Expenses	\$ 144,861	\$ 208,921	\$ 212,224	1.6%
Surplus/(Deficit)	\$ (48,672)	\$ (129,926)	\$ (134,270)	3.3%

**West Hants Regional Municipality
Welcome Centre
2025-26 Detailed Budget**

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Provincial Grants	\$ 2,167	\$ 6,500	\$ 6,500	0.0%
Federal Grants	\$ -	\$ 2,128	\$ -	-100.0%
Total Welcome Centre Revenue	\$ 2,167	\$ 8,628	\$ 6,500	-24.7%
EXPENSES				
Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Hourly -Part Time	\$ 23,344	\$ 28,214	\$ 32,851	16.4%
Employer Share Benefits	\$ 1,970	\$ 2,454	\$ 3,013	22.8%
Overtime	\$ 351	\$ -	\$ 1,600	0.0%
Mileage & Expenses	\$ 68	\$ 200	\$ 400	100.0%
Training & Development	\$ 169	\$ 400	\$ 400	0.0%
Telephone	\$ 728	\$ 400	\$ 500	25.0%
Repairs & Maintenance	\$ 37	\$ 100	\$ -	-100.0%
Operational costs	\$ 3,745	\$ 2,000	\$ 2,500	25.0%
Supplies	\$ 64	\$ 100	\$ 250	150.0%
Total Welcome Centre Expenses	\$ 30,476	\$ 33,868	\$ 41,514	22.6%
Surplus/(Deficit)	\$ (28,309)	\$ (25,240)	\$ (35,014)	38.7%

**West Hants Regional Municipality
Recreation Programs
2025-26 Detailed Budget**

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Provincial Grants	\$ 81,716	\$ 50,000	\$ 50,000	0.0%
Federal Grants	\$ 17,689	\$ 4,256	\$ 4,500	5.7%
General Programs	\$ 75,137	\$ 14,000	\$ 33,838	141.7%
KES Aquatics	\$ 15	\$ 47,835	\$ 36,000	-24.7%
Summer Programs	\$ 58,099	\$ 42,000	\$ 54,000	28.6%
Inspire West Hants - Community Contributions	\$ 690	\$ 1,000	\$ 500	-50.0%
<i>Total Recreation Programs Revenue</i>	\$ 233,345	\$ 159,091	\$ 178,838	12.4%
EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Programing Staff				
Salary - Full Time	\$ 108,791	\$ 141,040	\$ 151,566	7.5%
Employer Share Benefits	\$ 16,400	\$ 29,763	\$ 37,255	25.2%
Overtime	\$ 74	\$ 1,000	\$ 500	-50.0%
Mileage & Expenses	\$ 4,849	\$ 4,000	\$ 5,500	37.5%
Training & Development	\$ 3,633	\$ 6,500	\$ 6,500	0.0%
Telephone	\$ 1,113	\$ 1,000	\$ 1,000	0.0%
<i>Total Active Liv & Rec Staff</i>	\$ 134,860	\$ 183,303	\$ 202,320	50.0%
Programs & Supplies				
Hourly - term/students	\$ 110,887	\$ 99,948	\$ 132,701	32.8%
Employer Share Benefits	\$ 8,141	\$ 9,445	\$ 9,848	4.3%
Overtime	\$ 123	\$ -	\$ 1,000	#DIV/0!
Mileage & Expenses	\$ 3,256	\$ 4,000	\$ 5,500	37.5%
Branding / Communications / Advertising	\$ 4,015	\$ 8,500	\$ 10,000	17.6%
Summer Camp Supplies	\$ 6,020	\$ 9,000	\$ 8,000	-11.1%
Staff Identification	\$ 4,303	\$ 4,000	\$ 9,000	125.0%
Sports Supplies	\$ 3,136	\$ 4,000	\$ 4,700	17.5%
Valley Senior Games	\$ 315	\$ 500	\$ 500	0.0%
Recreation Programs	\$ 39,778	\$ 24,500	\$ 28,000	14.3%
KES Aquatics	\$ -	\$ 24,000	\$ 24,000	0.0%
Inspire West Hants	\$ 1,918	\$ 20,000	\$ 20,000	0.0%
Program Contractors	\$ 1,633	\$ 18,000	\$ 48,000	166.7%
Community Events	\$ 5,317	\$ 19,000	\$ 23,000	21.1%
Program Subsidy	\$ 19,612	\$ 58,000	\$ 65,878	13.6%
Active Transportation	\$ 4,626	\$ 10,000	\$ 5,000	-50.0%
<i>Total Programs & Supplies Expenses</i>	\$ 213,082	\$ 312,893	\$ 395,127	26.3%
Total Programs Expenses	\$ 347,942	\$ 496,196	\$ 597,447	20.4%
Surplus / Deficit (Not including Grants)	\$ (114,596)	\$ (337,105)	\$ (418,609)	24.2%

GRANTS

Public Safety Grants	\$ 8,967	\$ 7,500	\$ 1,500	-80.0%
School Bursaries and Awards	\$ -	\$ 2,500	\$ 2,500	0.0%
Heritage Grants	\$ 5,211	\$ 10,000	\$ 20,000	100.0%
Grants & Contribution	\$ 124,592	\$ 100,000	\$ 150,000	50.0%
Sponsorship/Advertising/In-kind Grants	\$ 3,089	\$ 10,000	\$ 10,000	0.0%
Trails Grants	\$ 2,367	\$ 4,000	\$ 5,000	25.0%
Travel Assistance Grants	\$ 825	\$ 2,500	\$ 2,500	0.0%
Newport District Rink - 4 year grant (ending 2027-28)	\$ 37,500	\$ 150,000	\$ 150,000	0.0%
Landmark East School - 5 year grant (ending 2028-29)	\$ -	\$ 5,000	\$ 5,000	0.0%
West Hants Broomball Association	\$ -	\$ -	\$ 10,000	#DIV/0!
Farmer Market	\$ -	\$ -	\$ 5,000	#DIV/0!
Avon River Heritage Museum	\$ -	\$ -	\$ 25,000	#DIV/0!
From 5% Fund	\$ 6,233	\$ -	\$ -	#DIV/0!
<i>Total Grants & Reserves</i>	<i>\$ 188,783</i>	<i>\$ 291,500</i>	<i>\$ 386,500</i>	<i>32.6%</i>
Total Program & Grants Expenses	\$ 536,724	\$ 787,696	\$ 983,947	24.9%

**West Hants Regional Municipality
Community Economic Development
2025-26 Detailed Budget**

General Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
CED Revenue	\$ 4,045	\$ 12,000	\$ 6,000	-50.0%
Downtown Development	\$ -	\$ -	\$ -	0.0%
Total Community Economic Development Revenue	\$ 4,045	\$ 12,000	\$ 6,000	-50.0%

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Administration & Facilities				
Salary - Full Time	\$ 118,634	\$ 142,614	\$ 147,823	3.7%
Employer Share Benefits	\$ 15,008	\$ 27,795	\$ 32,041	15.3%
Overtime	\$ 1,576	\$ -	\$ 5,000	0.0%
Mileage & Expenses	\$ 3,058	\$ 4,000	\$ 4,500	12.5%
Training & Development	\$ 935	\$ 4,000	\$ 2,000	-50.0%
Membership	\$ 241	\$ 500	\$ 500	0.0%
Telephone	\$ 1,142	\$ 1,200	\$ 1,000	-16.7%
Community Development Programs	\$ 21,944	\$ 20,500	\$ 31,000	51.2%
Communities in Bloom/Tree Canopy	\$ 1,384	\$ 4,000	\$ 2,500	-37.5%
Operating Supplies & Services	\$ 1,624	\$ 3,500	\$ 3,000	-14.3%
Branding / Communications / Advertising	\$ 25,947	\$ 60,380	\$ 50,000	-17.2%
Community and Volunteer Recognition	\$ 2,830	\$ 5,000	\$ 6,000	20.0%
Apple Blossom	\$ 1,749	\$ 2,500	\$ 2,500	0.0%
Festivals	\$ 22,154	\$ 35,500	\$ 30,000	-15.5%
Downtown Development Societies	\$ 52,804	\$ 105,000	\$ 105,000	0.0%
Business Enhancement	\$ 4,144	\$ 4,000	\$ 5,000	25.0%
Total Community Economic Development Expenses	\$ 275,173	\$ 420,489	\$ 427,864	1.8%

**West Hants Regional Municipality
Community Centre
2025-26 Detailed Budget**

General Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Rentals	\$ 36,857	\$ 35,000	\$ 35,000	0.0%
Other	\$ 1,356	\$ 500	\$ 500	0.0%
Total Community Centre Revenue	\$ 38,213	\$ 35,500	\$ 35,500	0.0%
EXPENSES				
Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary - Full Time	\$ 52,171	\$ 61,216	\$ 109,500	78.9%
Hourly - Part Time	\$ 28,946	\$ 40,272	\$ 22,475	-44.2%
Employer Share Benefits	\$ 9,715	\$ 17,826	\$ 29,776	67.0%
Overtime	\$ 1,627	\$ 1,000	\$ 1,500	50.0%
Training & Development	\$ 905	\$ 1,000	\$ 2,000	100.0%
Telephone	\$ 697	\$ 700	\$ 1,000	42.9%
Operating Supplies & Services	\$ 2,325	\$ 5,000	\$ 7,000	40.0%
Insurance	\$ 22,420	\$ 31,000	\$ 33,170	7.0%
Building Maintenance	\$ 16,566	\$ 25,000	\$ 35,000	40.0%
Water & Sewer	\$ 4,300	\$ 3,700	\$ 3,700	0.0%
Taxes	\$ 1,477	\$ 2,500	\$ 3,100	24.0%
Power	\$ 7,102	\$ 9,585	\$ 10,070	5.1%
Heating	\$ 21,985	\$ 25,000	\$ 25,000	0.0%
Total Community Centre Expenses	\$ 170,234	\$ 223,799	\$ 283,291	26.6%
Surplus/(Deficit)	\$ (132,022)	\$ (188,299)	\$ (247,791)	31.6%

**West Hants Regional Municipality
Brooklyn Civic Centre
2025-26 Detailed Budget**

General Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Rentals	\$ -	\$ -	\$ -	0.0%
Other	\$ -	\$ -	\$ -	0.0%
Total Brooklyn Civic Centre Revenue	\$ -	\$ -	\$ -	0.0%
EXPENSES				
Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Building Maintenance & Supplies	\$ 5,618	\$ 5,000	\$ 10,000	100.0%
Power	\$ 12,123	\$ 15,500	\$ 16,275	5.0%
Total Brooklyn Civic Centre Expenses	\$ 17,741	\$ 20,500	\$ 26,275	28.2%
Surplus/(Deficit)	\$ (17,741)	\$ (20,500)	\$ (26,275)	28.2%

**West Hants Regional Municipality
Sports Complex
2025-26 Detailed Budget**

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Grants	\$ 24,437	\$ -	\$ -	0.0%
Other Rentals	\$ 8,426	\$ 5,000	\$ 2,000	-60.0%
Advertising	\$ 21,700	\$ 21,500	\$ 29,000	34.9%
Ice Rentals	\$ 281,187	\$ 262,000	\$ 295,000	12.6%
Skating Admissions	\$ 5,825	\$ -	\$ -	0.0%
Field House - Rental	\$ 174,834	\$ 127,000	\$ 135,000	6.3%
Dry Floor Rentals	\$ 7,717	\$ 11,200	\$ 10,000	-10.7%
Sponsorship	\$ 13,198	\$ 10,500	\$ 9,500	-9.5%
<i>Total Sport Complex Revenue</i>	<i>\$ 537,325</i>	<i>\$ 437,200</i>	<i>\$ 480,500</i>	<i>9.9%</i>
EXPENSES				
Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary - Full Time	\$ 119,813	\$ 173,006	\$ 210,535	21.7%
Hourly - Part Time	\$ 47,064	\$ 6,240	\$ 10,982	76.0%
Hourly - Seasonal	\$ 774	\$ 65,082	\$ 23,224	-64.3%
Employer Share Benefits	\$ 23,110	\$ 57,377	\$ 58,376	1.7%
Overtime	\$ 4,488	\$ 4,000	\$ 5,000	25.0%
Mileage & Expenses	\$ 524	\$ 750	\$ 750	0.0%
Training & Development	\$ 1,417	\$ 2,000	\$ 2,000	0.0%
Telephone	\$ 4,222	\$ 4,300	\$ 4,500	4.7%
Software & licensing	\$ 180	\$ 2,000	\$ 200	-90.0%
Insurance	\$ 31,090	\$ 38,000	\$ 53,000	39.5%
Branding / Communications / Advertising	\$ 614	\$ 1,500	\$ 2,000	33.3%
Building Maintenance	\$ 13,676	\$ 20,000	\$ 30,000	50.0%
Plant Maintenance	\$ 25,171	\$ 35,000	\$ 35,000	0.0%
Ice Cleaner Equipment & Maintenance	\$ 6,041	\$ 4,500	\$ 4,500	0.0%
Tools & Equipment	\$ 1,505	\$ 3,000	\$ 4,000	33.3%
Grounds & Snow Removal	\$ 13,974	\$ 22,000	\$ 22,000	0.0%
Staff Identification	\$ 978	\$ 1,000	\$ 1,000	0.0%
Water & Sewer	\$ 9,506	\$ 19,150	\$ 20,000	4.4%
Office Supplies & Misc.	\$ 1,679	\$ 2,500	\$ 2,500	0.0%
Capital out of Revenue	\$ 8	\$ 10,500	\$ 15,000	42.9%
Power	\$ 203,630	\$ 245,000	\$ 259,700	6.0%
<i>Total Sport Complex Expenses</i>	<i>\$ 509,463</i>	<i>\$ 716,905</i>	<i>\$ 764,267</i>	<i>6.6%</i>
Surplus/(Deficit)	\$ 27,862	\$ (279,705)	\$ (283,767)	1.5%

Cemetery Budget

West Hants Regional Municipality Riverbank Cemetery 2025-26 Detailed Budget

Area Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Income From Investments	\$ -	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 30,546	\$ 28,831	\$ 34,680	20.3%
Sale Of Lots	\$ 3,191	\$ 2,500	\$ 2,500	0.0%
Care Of Lots	\$ 3,472	\$ 2,500	\$ 2,500	0.0%
Grants - West Hants	\$ -	\$ -	\$ -	0.0%
Grants - Special	\$ -	\$ -	\$ -	0.0%
Other	\$ 33	\$ -	\$ -	0.0%
Total Revenue	\$ 37,242	\$ 33,831	\$ 39,680	17.3%

Area Rate EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
<i>Salary & Benefits</i>				
Salary - Full Time	\$ 12,949	\$ 15,496	\$ 16,370	5.6%
Hourly - Part Time	\$ 4,398	\$ 6,656	\$ 10,982	65.0%
Overtime	\$ -	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 2,585	\$ 4,334	\$ 5,260	21.4%
<i>Total Salary & Benefits</i>	\$ 19,932	\$ 26,486	\$ 32,612	23.1%

<i>Operating Expenses</i>				
Training & Development	\$ -	\$ 300	\$ -	-100.0%
Operational Costs	\$ 610	\$ 400	\$ 400	0.0%
Insurance	\$ 77	\$ 110	\$ 118	7.0%
Cemetery Grounds Maintenance	\$ 2,964	\$ 3,500	\$ 3,500	0.0%
Equipment Maintenance	\$ 502	\$ 500	\$ 500	0.0%
Water	\$ 445	\$ 535	\$ 550	2.8%
General Projects	\$ 295	\$ 1,500	\$ 1,500	0.0%
Tree Pruning/Planting	\$ -	\$ 500	\$ 500	0.0%
<i>Total Operating Expenses</i>	\$ 4,892	\$ 7,345	\$ 7,068	-3.8%
Total Expenses	\$ 24,825	\$ 33,831	\$ 39,680	17.3%

**West Hants Regional Municipality
Maplewood Cemetery
2025-26 Detailed Budget**

Area Rate REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Income From Investments	\$ 2,540	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 52,429	\$ 51,927	\$ 58,927	13.5%
Sale Of Lots	\$ 6,493	\$ 4,000	\$ 6,000	50.0%
Care Of Lots	\$ 3,210	\$ 2,500	\$ 3,000	20.0%
Burial Fees	\$ 25,631	\$ 20,000	\$ 20,000	0.0%
Grants - Special	\$ -	\$ -		0.0%
Other	\$ -	\$ -		0.0%
Total Revenue	\$ 90,304	\$ 78,427	\$ 87,927	12.1%

Area Rate EXPENSES	3-Year Average	BUDGET 2023-24	BUDGET 2025-26	VARIANCE
<i>Salary & Benefits</i>				
Salary - Full Time	\$ 29,777	\$ 36,157	\$ 36,834	1.9%
Hourly - Part Time	\$ 13,742	\$ 15,947	\$ 21,965	37.7%
Overtime		\$ -		0.0%
Employer Share Benefits	\$ 6,245	\$ 10,438	\$ 12,148	16.4%
<i>Total Salary & Benefits</i>	\$ 49,764	\$ 62,543	\$ 70,948	42.6%

<i>Operating Expenses</i>				
Operational Costs	\$ 296	\$ 700	\$ 700	0.0%
Insurance	\$ 222	\$ 400	\$ 428	7.0%
Power	\$ 1,129	\$ 1,287	\$ 1,351	5.0%
Cemetery Grounds Maintenance	\$ 11,145	\$ 9,000	\$ 10,000	11.1%
Equipment Maintenance	\$ 685	\$ 1,000	\$ 1,000	0.0%
Old Parish Burial - Maintenance	\$ -	\$ 500	\$ 500	0.0%
Water	\$ 649	\$ 997	\$ 1,000	0.3%
General Projects	\$ 826	\$ 2,000	\$ 2,000	0.0%
<i>Total Operating Expenses</i>	\$ 14,953	\$ 15,884	\$ 16,979	6.9%
Total Expenses	\$ 64,717	\$ 78,427	\$ 87,927	12.1%

Appendix 16 – Roads and Streets

West Hants Regional Municipality Public Works Administration & Roads 2025-26 Detailed Budget

General Rate				
REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Street Betterment - Clover Lane	\$ 995	\$ 3,500	\$ 3,500	0.0%
Total Revenue	\$ 995	\$ 3,500	\$ 3,500	0.0%

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary & Benfits and Overtime	\$ 573,016	\$ 583,099	\$ 758,971	30.2%
Mileage & Expenses	\$ 17,608	\$ 2,500	\$ 7,100	184.0%
Training & Development	\$ 4,711	\$ 8,600	\$ 8,600	0.0%
Telephone	\$ 350	\$ 3,100	\$ 1,000	-67.7%
Computer & Asset Management	\$ 6,943	\$ 7,500	\$ 7,500	0.0%
Insurance	\$ 25,955	\$ 36,966	\$ 40,000	8.2%
Fee to DOT	\$ 198,584	\$ 217,037	\$ 220,960	1.8%
Maintenance - Equipment (Fleet & Sm tools inc.)	\$ 138,369	\$ 153,000	\$ 160,000	4.6%
Fleet Fuel	\$ 32,589	\$ 30,000	\$ 35,000	16.7%
Other	\$ 35,066	\$ 3,500	\$ 3,500	0.0%
PW Cost Distribution	\$ 146,603	\$ 63,470	\$ 160,550	153.0%
Snow & Ice Control	\$ 85,615	\$ 112,000	\$ 115,000	2.7%
Street / Storm / Sidewalk Maintenance / SWMP	\$ 264,434	\$ 281,000	\$ 316,000	12.5%
Professional Services	\$ 9,689	\$ 5,000	\$ 5,000	0.0%
Capital out of Revenue	\$ 12,945	\$ 16,500	\$ 10,429	-36.8%
Parking Lot Lease	\$ 2,086	\$ 7,000	\$ 7,000	0.0%
Tree Removals & Planting	\$ 2,605	\$ 2,000	\$ 2,500	25.0%
Traffic/Street Lights	\$ 88,534	\$ 78,600	\$ 80,000	1.8%
Total General Expense	\$ 1,645,702	\$ 1,610,872	\$ 1,939,110	20.4%

Appendix 17 – Waste Collection and Disposal

West Hants Regional Municipality Waste Collection and Disposal 2025-26 Detailed Budget

WEST HANTS COMMUNITY EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Waste Collection				
Bins in Public Works Compound	\$ 17,152	\$ 4,000	\$ 9,200	130.0%
Garbage Collection	\$ -	\$ -	\$ 427,522	0.0%
Organics Collection	\$ -	\$ -	\$ 395,226	0.0%
Recycling Collection	\$ 775,995	\$ 805,000	\$ 250,000	-68.9%
Recyclables Processing	\$ 89,240	\$ 86,000	\$ 57,000	-33.7%
Organics Tipping Fees	\$ 112,592	\$ 120,000	\$ 121,200	1.0%
Green Bins	\$ 14,650	\$ 28,000	\$ 40,000	42.9%
Tipping Fees	\$ 110,749	\$ 100,000	\$ 119,400	19.4%
<i>Sub Total</i>	<i>\$ 1,120,378</i>	<i>\$ 1,143,000</i>	<i>\$ 1,419,548</i>	<i>24.2%</i>
Administration				
Salary	\$ 28,336	\$ 40,545	\$ 50,959	25.7%
Overtime		\$ 1,100	\$ 1,000	-9.1%
Employer Share Benefits	\$ 3,798	\$ 8,089	\$ 11,471	41.8%
Mileage & Expenses	\$ 33	\$ 100	\$ 800	700.0%
Training & Development	\$ 1,128	\$ 1,200	\$ 1,260	5.0%
Telephone	\$ 1,319	\$ 1,530	\$ 1,900	24.2%
Mandated Communication	\$ 2,894	\$ 3,000	\$ 3,150	5.0%
Fleet Maintenance	\$ 1,255	\$ 1,500	\$ 3,500	133.3%
Fleet Fuel	\$ 715	\$ 800	\$ 950	18.8%
Waste Collection Materials	\$ 20	\$ 500	\$ 500	0.0%
<i>Sub Total</i>	<i>\$ 39,499</i>	<i>\$ 58,364</i>	<i>\$ 75,491</i>	<i>29.3%</i>
Total West Hants Expenses	\$ 1,159,876	\$ 1,201,364	\$ 1,495,038	24.4%

WINDSOR COMMUNITY EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Waste Collection				
Bins (Green Cart & Public Waste Stations)	\$ 17,563	\$ 14,000	\$ 16,500	17.9%
Garbage Collection	\$ 49,263	\$ 61,000	\$ 96,916	58.9%
Compostable Organics Collection	\$ 32,058	\$ 57,500	\$ 80,893	40.7%
Tipping Fees	\$ 30,232	\$ 30,000	\$ 20,000	-33.3%
Organic Tipping Fees	\$ 25,960	\$ 40,000	\$ 31,000	-22.5%
Recycling Collection	\$ -	\$ -	\$ 45,000	0.0%
Recycling Processing	\$ 55,184	\$ 94,400	\$ 39,000	-58.7%
<i>Sub Total</i>	<i>\$ 210,260</i>	<i>\$ 296,900</i>	<i>\$ 329,310</i>	<i>10.9%</i>
Administration				
Salary	\$ 27,360	\$ 41,185	\$ 34,386	-16.5%
Overtime	\$ 544	\$ 1,100	\$ 500	-54.5%
Employer Share Benefits	\$ 3,632	\$ 8,069	\$ 7,694	-4.7%
Mileage & Expenses	\$ 377	\$ 500	\$ 800	60.0%
Training & Development	\$ 174	\$ 250	\$ 1,300	420.0%
Telephone	\$ 808	\$ 750	\$ 1,025	36.7%
Mandated Communication	\$ 1,704	\$ 1,500	\$ 1,575	5.0%
Fleet Maintenance	\$ 2,513	\$ 1,500	\$ 2,700	80.0%
Fleet Fuel	\$ 1,657	\$ 800	\$ 900	12.5%
Other	\$ 193	\$ 100	\$ 100	0.0%
<i>Sub Total</i>	<i>\$ 38,964</i>	<i>\$ 55,754</i>	<i>\$ 50,979</i>	<i>-8.6%</i>
Total Windsor Expenses	\$ 249,224	\$ 352,654	\$ 380,289	7.8%
Total Expenses	\$ 1,409,100	\$ 1,554,018	\$ 1,875,327	20.7%

Appendix 18 – Landfill (Closed)

West Hants Regional Municipality Landfill 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Transfer From ARO Reserve	\$ 53,736	\$ 53,883	\$ 58,332	8.3%
Total Revenue	\$ 53,736	\$ 53,883	\$ 58,332	8.3%
EXPENSES				
Salary	\$ 3,829	\$ 4,440	\$ 5,132	15.6%
Overtime	\$ -	\$ 50	\$ 50	0.0%
Employer Share Benefits	\$ (21)	\$ 868	\$ 1,174	35.3%
Mileage & Expenses	\$ 217	\$ 400	\$ 420	5.0%
Training & Development	\$ 412	\$ 300	\$ 315	5.0%
Telephone	\$ 985	\$ 1,125	\$ 1,540	36.9%
PW Cost Distribution	\$ 5,778	\$ 5,200	\$ 6,000	15.4%
Monitoring Program Sampling	\$ 28,444	\$ 27,500	\$ 29,000	5.5%
Site Maintenance	\$ 11,220	\$ 14,000	\$ 14,700	5.0%
Total Expenses	\$ 50,864	\$ 53,883	\$ 58,332	8.3%

Appendix 19 – Waste Diversion

West Hants Regional Municipality Waste Diversion 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Transfer of Diversion Credits	\$ -	\$ 78,647	\$ 80,402	2.2%
Circular Material - P&E Funding	\$ -	\$ -	\$ 3,750	0.0%
Total Revenue	\$ -	\$ 78,647	\$ 84,152	7.0%
EXPENSES				
Salary	\$ 42,466	\$ 58,250	\$ 58,457	0.4%
Overtime	\$ -	\$ 630	\$ 630	0.0%
Employer Share Benefits	\$ 6,251	\$ 11,967	\$ 12,243	2.3%
Mileage/Expenses	\$ 1,005	\$ 1,300	\$ 1,365	5.0%
Training & Development	\$ 1,114	\$ 1,500	\$ 1,575	5.0%
Telephone	\$ 2,144	\$ 1,950	\$ 2,763	41.7%
Mandated Communication	\$ 220	\$ -	\$ -	0.0%
PW Cost Distribution	\$ 2,151	\$ 650	\$ 2,800	330.8%
Equipment	\$ 25	\$ -	\$ -	0.0%
Fleet Maintenance	\$ 1,087	\$ 1,300	\$ 3,100	138.5%
Fleet Fuel	\$ 426	\$ 600	\$ 720	20.0%
Recycling Projects	\$ 546	\$ -	\$ -	0.0%
Supplies	\$ 617	\$ 500	\$ 500	0.0%
Other Organics Diversion Program	\$ 641	\$ -	\$ -	0.0%
Total Expenses	\$ 58,695	\$ 78,647	\$ 84,152	7.0%

Appendix 20 – Municipal Facilities

West Hants Regional Municipality Municipal Facilities 2025-26 Detailed Budget

100 King St. REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Rentals - Windsor Fire	\$ 43,290	\$ 75,979	\$ 81,718	7.6%
Lease - Cell Tower	\$ 6,800	\$ 10,500	\$ 10,500	0.0%
Lease - ScotianWEB	\$ 24,021	\$ 26,000	\$ 26,000	0.0%
Total General Rate Revenue	\$ 74,111	\$ 112,479	\$ 118,218	5.1%

EXPENSES Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary - Full Time	\$ 18,397	\$ 24,585	\$ 35,718	45.3%
Overtime	\$ 332	\$ 525	\$ 525	0.0%
Employer Share Benefits	\$ 2,714	\$ 7,200	\$ 8,787	22.0%
Mileage & Expenses	\$ 104	\$ 150	\$ 100	-33.3%
Training & Development	\$ 660	\$ 500	\$ 500	0.0%
Telephone	\$ 560	\$ 870	\$ 870	0.0%
Operating Supplies & Services	\$ 2,999	\$ 2,000	\$ 2,000	0.0%
Insurance	\$ 6,376	\$ 9,210	\$ 9,855	7.0%
Building Maintenance	\$ 59,211	\$ 60,000	\$ 60,000	0.0%
Equipment Fuel	\$ 54	\$ 50	\$ 50	0.0%
Water & Sewer	\$ 10,316	\$ 10,000	\$ 10,000	0.0%
Property Taxes	\$ 459	\$ 650	\$ 650	0.0%
Power	\$ 38,535	\$ 44,850	\$ 45,000	0.3%
Fuel	\$ 35,209	\$ 24,000	\$ 24,000	0.0%
Total 100 Kings St. Building Expenses	\$ 175,927	\$ 184,590	\$ 198,055	7.3%

76 Morison EXPENSES Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Salary - Full Time	\$ 16,536	\$ 20,195	\$ 41,124	103.6%
Overtime	\$ 355	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 2,604	\$ 3,507	\$ 9,547	172.2%
Mileage & Expenses	\$ 145	\$ 300	\$ 300	0.0%
Training & Development	\$ 240	\$ 200	\$ 200	0.0%
Telephone	\$ 882	\$ 750	\$ 800	6.7%
Operating Supplies & Services	\$ (904)	\$ 750	\$ 700	-6.7%
Insurance	\$ 6,384	\$ 8,700	\$ 9,309	7.0%
Building Maintenance	\$ 61,943	\$ 40,000	\$ 50,000	25.0%
Equipment Fuel	\$ 122	\$ 50	\$ 50	0.0%
Water & Sewer	\$ 1,813	\$ 2,500	\$ 2,500	0.0%
Property Taxes	\$ 1,569	\$ 2,000	\$ 2,000	0.0%
Power	\$ 24,522	\$ 23,540	\$ 23,540	0.0%
Total 76 Morison Dr. Building Expenses	\$ 116,213	\$ 102,492	\$ 140,070	36.7%

**West Hants Regional Municipality
Hantsport Food Bank
2025-26 Detailed Budget**

REVENUE		BUDGET	BUDGET	
	3-Year Average	2024-25	2025-26	VARIANCE
Rent	\$ 2,783	\$ 3,600	\$ 3,600	0.0%
Total Food Bank Revenue	\$ 2,783	\$ 3,600	\$ 3,600	0.0%

EXPENSES		BUDGET	BUDGET	
Food Bank	3-Year Average	2024-25	2024-25	VARIANCE
Building Maintenance	\$ 7,622	\$ 3,500	\$ 3,500	0.0%
Power	\$ 12	\$ 2,400	\$ 2,400	0.0%
Property Taxes	\$ -			0.0%
Land Lease	\$ -	\$ 550	\$ 550	0.0%
Water & Sewer	\$ 167	\$ 1,240	\$ 1,240	0.0%
Total Food Bank Expenses	\$ 7,801	\$ 7,690	\$ 7,690	0.0%

**West Hants Regional Municipality
Windsor Library
2025-26 Detailed Budget**

EXPENSES		BUDGET	BUDGET	
Administration & Facilities	3-Year Average	2024-25	2025-26	VARIANCE
Salary & Benefits	\$ 8,327	\$ 8,185	\$ 9,347	14.2%
Overtime	\$ 171	\$ 357	\$ 341	-4.5%
Telephone	\$ 233	\$ 1,640	\$ 2,208	34.7%
Operating Supplies & Services	\$ 12	\$ 500	\$ 500	0.0%
Insurance	\$ 1,830	\$ 2,475	\$ 3,500	41.4%
Building Maintenance	\$ 19,762	\$ 13,000	\$ 13,000	0.0%
Water & Sewer	\$ 599	\$ 1,000	\$ 1,000	0.0%
Power	\$ 9,655	\$ 9,850	\$ 9,850	0.0%
Total Admin & Facilities	\$ 40,588	\$ 37,007	\$ 39,746	7.4%

**West Hants Regional Municipality
Hantsport Library
2025-26 Detailed Budget**

EXPENSES		BUDGET	BUDGET	
Administration & Facilities	3-Year Average	2024-25	2025-26	VARIANCE
Salary & Benefits	\$ 3,549	\$ 3,855	\$ 5,053	31.1%
Overtime	\$ 114	\$ 168	\$ 184	9.7%
Insurance	\$ 1,844	\$ 772	\$ 1,194	54.6%
Building Maintenance	\$ 14,614	\$ 9,000	\$ 12,000	33.3%
Water & Sewer	\$ 835	\$ 1,000	\$ 800	-20.0%
Power	\$ 2,629	\$ 2,720	\$ 2,720	0.0%
Total Admin & Facilities	\$ 23,585	\$ 17,515	\$ 21,951	25.3%
Total Library Expenses	\$ 64,173	\$ 54,522	\$ 61,698	13.2%

**West Hants Regional Municipality
Courthouse
2025-26 Detailed Budget**

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Fiscal Courthouse	\$ 47,999	\$ 112,857	\$ 306,526	171.6%
Total Revenue	\$ 47,999	\$ 112,857	\$ 306,526	171.6%
EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2024-25	VARIANCE
Salary	\$ 14,055	\$ 15,425	\$ 27,381	77.5%
Overtime		\$ 525	\$ 525	0.0%
Employee Share Benefits	\$ 2,054	\$ 2,872	\$ 6,529	127.3%
Mileage & Expenses	\$ -	\$ 100	\$ 100	0.0%
Telephone	\$ 23	\$ 100	\$ 100	0.0%
Insurance	\$ 3,312	\$ 5,250	\$ 5,700	8.6%
Water/Sewer	\$ 1,383	\$ 1,950	\$ 1,950	0.0%
Power	\$ 6,617	\$ 8,175	\$ 8,175	0.0%
Fuel	\$ 26,176	\$ 26,500	\$ 26,500	0.0%
Supplies Cleaning	\$ 2,382	\$ 1,700	\$ 1,700	0.0%
Repairs & Maintenance	\$ 42,484	\$ 40,000	\$ 200,000	400.0%
Total Operations	\$ 98,485	\$ 102,597	\$ 278,660	182.9%
Admin. Fee	\$ 4,771	\$ 10,260	\$ 27,866	171.6%
Capital Expenditures (50%)	\$ 2,618	\$ -	\$ -	0.0%
Total Expenses	\$ 105,874	\$ 112,857	\$ 306,526	171.6%

Appendix 21 – Municipal Sewer System

West Hants Regional Municipality Sewer 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Sewer Rates - Metred & Base	\$ 2,210,644	\$ 2,231,424	\$ 2,420,775	8.5%
Other Revenue	\$ 46,106	\$ 8,385	\$ 7,000	-16.5%
Total Revenue	\$ 2,256,750	\$ 2,239,809	\$ 2,427,775	8.4%

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Administration				
Salary	\$ 522,255	\$ 539,145	\$ 587,843	9.0%
Employer Share Benefits	\$ 87,882	\$ 108,248	\$ 131,099	21.1%
Mileage & Expenses	\$ 1,832	\$ 1,500	\$ 2,000	33.3%
Training & Development	\$ 6,527	\$ 7,000	\$ 7,200	2.9%
Telephone	\$ 4,956	\$ 5,100	\$ 5,200	2.0%
Mandated Communications	\$ 51	\$ -	\$ -	0.0%
Administration Fee	\$ 133,981	\$ 141,560	\$ 186,629	31.8%
PW Cost Distribution	\$ 44,454	\$ 39,500	\$ 99,100	150.9%
Computer & Asset Management	\$ 15,206	\$ 14,000	\$ 28,000	100.0%
Insurance	\$ 10,603	\$ 8,690	\$ 13,000	49.6%
Depreciation	\$ 309,426	\$ 454,890	\$ 462,168	1.6%
Equipment Maintenance	\$ 24,823	\$ 11,000	\$ 11,000	0.0%
Fleet Maintenance	\$ 35,065	\$ 27,500	\$ 48,000	74.5%
Fleet Fuel	\$ 45,282	\$ 40,000	\$ 45,000	12.5%
Other	\$ 11,861	\$ 3,250	\$ 3,000	-7.7%
Professional Services	\$ 13,172	\$ 15,000	\$ 15,000	0.0%
Capital out of Revenue	\$ 34,020	\$ 8,500	\$ 20,858	145.4%
Treatment Plant - Kings County	\$ 116,678	\$ 195,650	\$ 265,326	35.6%
Treatment Plant - Windsor Sewer	\$ 40,000	\$ -	\$ -	0.0%
Total Administration	\$ 1,458,075	\$ 1,620,533	\$ 1,930,423	19.1%

Sewage Collection Systems				
Pipe Maintenance	\$ 23,889	\$ 20,500	\$ 25,000	22.0%
Operational Expenses	\$ 2,639	\$ 5,500	\$ 5,500	0.0%
Maintenance - Manhole Structure	\$ 2,617	\$ 3,000	\$ 20,000	566.7%
Outside Contract Work	\$ 20,494	\$ 30,000	\$ 10,000	-66.7%
Total Sewage Collection Systems	\$ 49,638	\$ 59,000	\$ 60,500	2.5%

Lift Stations				
Insurance	\$ 10,551	\$ 14,870	\$ 19,000	27.8%
Water Charges	\$ 2,242	\$ 2,500	\$ 2,600	4.0%
Power	\$ 95,788	\$ 83,360	\$ 83,360	0.0%
Maintenance	\$ 56,765	\$ 50,000	\$ 50,000	0.0%
Portable Generator	\$ 1,895	\$ 900	\$ 900	0.0%
Total Lift Stations	\$ 167,241	\$ 151,630	\$ 155,860	2.8%

Sewage Treatment & Disposal- Lagoon Drive

Water/Sewer Charges	\$ 555	\$ 550	\$ 600	9.1%
Power	\$ 59,035	\$ 49,710	\$ 60,000	20.7%
Chemical Supplies	\$ 19,602	\$ 25,000	\$ 26,000	4.0%
Insurance	\$ 966	\$ 1,220	\$ 1,700	39.3%
Operational Expenses	\$ 4,010	\$ 6,000	\$ 10,000	66.7%
Maintenance	\$ 9,468	\$ 7,500	\$ 7,500	0.0%
<i>Total ST&D Lagoon Dr</i>	<i>\$ 93,636</i>	<i>\$ 89,980</i>	<i>\$ 105,800</i>	<i>17.6%</i>

Sewage Treatment & Disposal- Wentworth Road (Headworks)

Water/Sewer Charges	\$ 13,944	\$ 13,300	\$ 12,300	-7.5%
Power	\$ 46,556	\$ 85,000	\$ 86,000	1.2%
Insurance	\$ 2,694	\$ 3,780	\$ 5,000	32.3%
Operational Expenses	\$ 15,961	\$ 10,000	\$ 14,000	40.0%
Equipment Maintenance	\$ 35,207	\$ 35,000	\$ 35,000	0.0%
<i>Total ST&D Wentworth Rd</i>	<i>\$ 114,362</i>	<i>\$ 147,080</i>	<i>\$ 152,300</i>	<i>3.5%</i>

Sewage Treatment & Disposal - West Hants

Power	\$ 61,379	\$ 66,650	\$ 68,000	2.0%
Sewage Treatment Fee	\$ 10,611	\$ 12,000	\$ 13,000	8.3%
Operational Expenses	\$ 43,802	\$ 45,000	\$ 50,000	11.1%
<i>Total ST&D West Hants</i>	<i>\$ 115,793</i>	<i>\$ 123,650</i>	<i>\$ 131,000</i>	<i>5.9%</i>
Total Sewage Treatment & Disposal	\$ 323,791	\$ 360,710	\$ 389,100	7.9%

Long Term Debt Payments

MFC Principal Payment	\$ 326,665	\$ 351,850	\$ 472,631	34.3%
MFC Interest Payment	\$ 117,373	\$ 101,600	\$ 97,988	-3.6%
Long Term Debt Payments	\$ 444,038	\$ 453,450	\$ 570,619	25.8%
Total Expenses	\$ 2,442,783	\$ 2,645,323	\$ 3,106,503	17.4%
Surplus/(Deficit)	\$ (186,033)	\$ (405,514)	\$ (678,728)	67.4%

Appendix 22 – Municipal Water Utility

West Hants Regional Municipality WHRM Water Utility 2025-26 Detailed Budget

REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Consumption Revenue	\$ 1,597,393	\$ 1,626,670	\$ 1,714,223	5.4%
Base Rate Revenue	\$ 1,001,426	\$ 1,184,837	\$ 1,188,655	0.3%
Private Line Base Rate Revenue	\$ 1,951	\$ 1,985	\$ 1,985	0.0%
Fire Protection - Public Hydrants	\$ 600,895	\$ 595,789	\$ 1,506,672	152.9%
Fire Protection - Private Hydrants	\$ 1,250	\$ 1,250	\$ 1,250	0.0%
Fire Protection - Other Communities	\$ 319,207	\$ 319,206	\$ 52,315	-83.6%
Fire Protection - Communities of West Hants	\$ 155,096	\$ 155,097	\$ -	-100.0%
Sprinkler Service	\$ 6,589	\$ 6,550	\$ 6,550	0.0%
Special Services	\$ 14,865	\$ 16,200	\$ 13,000	-19.8%
Water Sales	\$ 71,555	\$ 73,000	\$ 90,000	23.3%
West Hants Billing (Prior to Consolidation)	\$ 289,993	\$ 302,390	\$ -	-100.0%
Interest	\$ 8,672	\$ 5,532	\$ 6,200	12.1%
Other Revenue	\$ 6,985	\$ 7,702	\$ 3,500	-54.6%
TOTAL OPERATING REVENUE	\$ 4,075,876	\$ 4,296,209	\$ 4,584,349	6.7%

EXPENSES	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
SOURCE OF SUPPLY				
Maintenance - Watershed Roads	\$ 81,472	\$ 10,000	\$ 15,000	50.0%
Other Supplies & Expenses	\$ 4,754	\$ 300	\$ 10,000	3233.3%
TMP Water Purchased	\$ 393,156	\$ 400,000	\$ -	-100.0%
Water/Provincial Permits	\$ 2,539	\$ 4,500	\$ 5,000	11.1%
TOTAL SOURCE OF SUPPLY	\$ 481,921	\$ 414,800	\$ 30,000	-92.8%

WATER TREATMENT				
Operational Labour	\$ 383,266	\$ 487,173	\$ 557,990	14.5%
Alarm	\$ 519	\$ 500	\$ 500	0.0%
All Terrain Vehicle	\$ 269	\$ 200	\$ 200	0.0%
Chemicals	\$ 222,902	\$ 250,000	\$ 260,000	4.0%
Fuel	\$ 52,019	\$ 46,500	\$ 48,000	3.2%
Lab Supplies	\$ 4,679	\$ 6,000	\$ 6,000	0.0%
Maintenance - Buildings, structures and improvements	\$ 26,854	\$ 23,000	\$ 25,000	8.7%
Maintenance - Equipment & Supplies	\$ 59,661	\$ 60,000	\$ 63,400	5.7%
Maintenance -Treatment Plant Roadways	\$ 7,379	\$ 8,000	\$ 8,500	6.3%
Maintenance - Waste Water Lagoon	\$ 3,103	\$ 4,000	\$ 4,000	0.0%
Office and other Supplies	\$ 4,316	\$ 2,200	\$ 2,200	0.0%
Outside Water Testing & QA/QC Analytical Equipment	\$ 29,047	\$ 27,000	\$ 60,000	122.2%
Power - 238 Eldridge Rd	\$ 41,717	\$ 40,440	\$ 41,000	1.4%
Power - Hantsport WTP	\$ 16,704	\$ 20,000	\$ 25,000	25.0%
Power - Windsor WTP	\$ 64,875	\$ 59,500	\$ 60,000	0.8%
Treatment / Process Equipment	\$ 51,974	\$ 57,000	\$ 57,000	0.0%
TOTAL WATER TREATMENT	\$ 969,285	\$ 1,091,513	\$ 1,218,790	11.7%

Operational Labour	\$ 779,926	\$ 1,047,109	\$ 1,112,401	6.2%
Bulk Water Haul Station	\$ 1,329	\$ 4,500	\$ 4,500	0.0%
Fleet Fuel	\$ 43,465	\$ 25,000	\$ 60,400	141.6%
Fleet Maintenance	\$ 43,691	\$ 55,000	\$ 65,000	18.2%
Maintenance - Mains & Standpipes & Leak Detection	\$ 152,699	\$ 196,500	\$ 220,000	12.0%
Power	\$ 14,151	\$ 12,080	\$ 12,500	3.5%
Small Tools & Equipment	\$ 5,827	\$ 5,000	\$ 5,000	0.0%
TOTAL TRANSMISSION & DISTRIBUTION	\$ 1,041,088	\$ 1,345,189	\$ 1,479,801	10.0%

Administration Fee	\$ 304,679	\$ 310,863	\$ 309,867	-0.3%
Auditor	\$ 11,419	\$ 11,000	\$ 95,475	768.0%
Computer Expenses, Asset Management, SCADA & Licenses	\$ 21,066	\$ 18,700	\$ 38,000	103.2%
Depreciation	\$ 644,708	\$ 725,646	\$ 697,535	-3.9%
General Office Expenses	\$ 2,137	\$ 3,000	\$ 3,000	0.0%
Insurance	\$ 18,726	\$ 25,070	\$ 32,000	27.6%
Mileage & Expenses	\$ 21,253	\$ 16,500	\$ 16,500	0.0%
Other Expenses	\$ 1,521	\$ 1,500	\$ 2,000	33.3%
Photocopier	\$ 435	\$ 500	\$ 500	0.0%
Professional Services	\$ 37,052	\$ 45,000	\$ 50,000	11.1%
PW Cost Distribution	\$ 50,910	\$ 62,700	\$ 113,000	80.2%
Taxes	\$ 63,957	\$ 66,064	\$ 67,055	1.5%
Telephone	\$ 21,172	\$ 14,800	\$ 20,000	35.1%
Training & Development	\$ 6,735	\$ 6,000	\$ 6,000	0.0%
Uncollectible Accounts	\$ -	\$ 2,000	\$ 2,000	0.0%
Utility and Review Board	\$ 9,844	\$ 19,500	\$ 5,000	-74.4%
TOTAL ADMINISTRATION EXPENSES	\$ 1,215,614	\$ 1,328,843	\$ 1,457,932	9.7%
TOTAL OPERATING EXPENSES	\$ 3,707,908	\$ 4,180,345	\$ 4,186,523	0.1%

NON OPERATING REVENUE	3-Year Average	BUDGET 2024-25	BUDGET 2025-26	VARIANCE
Interest	\$ 27,810	\$ 15,804	\$ 20,000	26.6%
Other Non-Operating Revenue	\$ 195	\$ -	\$ -	0.0%
TOTAL NON OPERATING REVENUE	\$ 28,006	\$ 15,804	\$ 20,000	26.6%

Principal	\$	342,705	\$	107,582	\$	287,735	167.5%
Long Term Debt (interest)	\$	46,800	\$	30,569	\$	49,314	61.3%
Capital Out of Revenue	\$	68,855	\$	31,500	\$	76,653	143.3%
Transfer to Sludge Handling Reserve	\$	10,000	\$	20,000	\$	10,000	-50.0%
TOTAL NON OPERATING EXPENSES	\$	468,360	\$	189,651	\$	423,702	123.4%
Total Surplus/(Deficit)	\$	(72,386)	\$	(57,984)	\$	(5,876)	-89.9%