

**2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
SEVENTH MONTH ENDING OCTOBER 31, 2025**

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS October 31, 2025	BUDGET UTILIZATION %
TAXES	\$ 26,504,112	71%	\$ 26,022,096	-1.8%	\$ (482,016)	\$ 26,091,670	98.4%
SEWER	\$ 2,427,776	7%	\$ 2,965,720	22.2%	\$ 537,944	\$ 1,481,855	61.0%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,531,417	7%	\$ 2,864,729	13.2%	\$ 333,312	\$ 1,391,120	55.0%
GRANTS	\$ 251,659	1%	\$ 278,055	10.5%	\$ 26,396	\$ 493	0.2%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,502,983	4%	\$ 1,455,731	-3.1%	\$ (47,252)	\$ 567,772	37.8%
SALES OF SERVICES	\$ 977,499	3%	\$ 1,048,242	7.2%	\$ 70,743	\$ 439,032	44.9%
OTHER REVENUE ²	\$ 1,031,805	3%	\$ 1,261,108	22.2%	\$ 229,303	\$ 810,395	78.5%
UNCONDITIONAL TRANSFERS	\$ 1,623,314	4%	\$ 1,623,314	0.0%	\$ -	\$ 813,137	50.1%
TRANSFERS FROM FED OR PROV GOVT.	\$ 74,000	0%	\$ 118,581	60.2%	\$ 44,581	\$ 115,643	156.3%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 269,393	1%	\$ 269,312	0.0%	\$ (81)	\$ 85,460	31.7%
TOTAL	\$ 37,193,959	100%	\$ 37,906,888	1.9%	\$ 712,929	\$ 31,796,577	85.5%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 4,720,543	13%	\$ 4,603,376	-2.5%	\$ (117,167)	\$ 2,819,778	59.7%
PROTECTIVE SERVICES ⁴	\$ 10,803,577	29%	\$ 10,741,230	-0.6%	\$ (62,348)	\$ 2,936,661	27.2%
TRANSPORTATION	\$ 1,939,110	5%	\$ 2,107,954	8.7%	\$ 168,844	\$ 1,217,531	62.8%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 4,445,586	12%	\$ 4,434,164	-0.3%	\$ (11,422)	\$ 2,429,535	54.7%
PUBLIC HEALTH SERVICES ⁶	\$ 90,607	0%	\$ 90,607	0.0%	\$ -	\$ -	0.0%
PLANNING	\$ 1,742,266	5%	\$ 1,794,096	3.0%	\$ 51,830	\$ 651,988	37.4%
RECREATION	\$ 3,955,805	11%	\$ 4,074,816	3.0%	\$ 119,011	\$ 2,185,508	55.2%
EDUCATION	\$ 6,278,180	17%	\$ 6,278,180	0.0%	\$ -	\$ 3,661,504	58.3%
PRINCIPAL INSTALLMENTS	\$ 2,485,686	7%	\$ 2,485,686	0.0%	\$ -	\$ 1,688,866	67.9%
NET TRANSFERS	\$ 727,599	2%	\$ 727,599	0.0%	\$ -	\$ -	0.0%
TOTAL	\$ 37,188,959	100%	\$ 37,337,706	0.4%	\$ 148,747	\$ 17,591,371	47.3%
SURPLUS / DEFICIT	\$ -		\$ 569,182	1.5%		\$ 14,205,206	

Please note that if revenue and expenditures were incurred evenly over the year approximately 58.3% of the budget would be used. This percentage provides a guideline when reviewing the above. However, it is important to keep in mind that account variances (up or down) will occur throughout the fiscal year. For example, seasonal activities such as summer programs and facility maintenance, as well as winter snow removal, will influence the budget in a non-uniform manner throughout the year. Items such as transfers from reserves, will also impact budget to actuals throughout the year as they occur at fiscal year end.

The overall projected surplus based on the variance analysis for the general fund is \$569,182.

Keynotes:

Revenue Highlights

- Sewer Revenue is projecting higher based on the first quarter, however we anticipate this will fluctuate with the mandatory conservation
- Deed Transfer Tax is projecting slightly higher we anticipate this trend to even out over the fall and winter periods.
- Transfers from other levels of Government are projecting higher than originally budgeted, as more grants were received.
- Other Revenue is projecting higher as a result of outstanding balances increasing interest and penalties on outstanding balances.

Expenditure Highlights

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

LEGEND:

- 1 - SERVICES PROVIDED TO OTHER GOVERNMENTS INCLUDES: RECYCLING/ENFORCEMENT, HOST COMMUNITY FEES, ADMINISTRATION FEES, COURTHOUSE
- 2 - OTHER REVENUE INCLUDES: INTEREST AND PENALTIES, RETURN ON INVESTMENTS, ADMINISTRATIVE RENTALS AND LEASES, FINES, LICENSES AND PERMITS
- 3 - GENERAL GOVERNMENT SERVICES INCLUDES: LEGISLATIVE, ADMINISTRATION, FINANCIAL SERVICES, FACILITIES, LIBRARIES
- 4 - PROTECTIVE SERVICES INCLUDES: RCMP, FIRE, EMO, BY-LAW, COURTHOUSE, BUILDING INSPECTION
- 5 - ENVIRONMENTAL HEALTH SERVICES INCLUDES: SEWER, WASTE COLLECTION, WASTE DIVERSION, LANDFILL
- 6 - PUBLIC HEALTH SERVICES INCLUDES: CEMETERIES, PUBLIC HOUSING