

**2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
ELEVENTH MONTH ENDING FEBRUARY 28, 2026**

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS FEBRUARY 28, 2026	BUDGET UTILIZATION %
TAXES	\$ 26,504,112	71%	\$ 26,016,390	-1.8%	\$ (487,722)	\$ 26,010,128	98.1%
SEWER	\$ 2,427,776	7%	\$ 2,909,563	19.8%	\$ 481,787	\$ 2,576,840	106.1%
BUSINESS PROPERTY / DEED TRANSFER TAX	\$ 2,531,417	7%	\$ 3,110,749	22.9%	\$ 579,331	\$ 3,134,160	123.8%
GRANTS	\$ 251,659	1%	\$ 208,056	-17.3%	\$ (43,603)	\$ 145,095	57.7%
SERVICES PROVIDED TO OTHER GOVERNMENTS ¹	\$ 1,502,983	4%	\$ 1,582,933	5.3%	\$ 79,950	\$ 829,368	55.2%
SALES OF SERVICES	\$ 977,499	3%	\$ 1,177,365	20.4%	\$ 199,866	\$ 1,069,261	109.4%
OTHER REVENUE ²	\$ 1,031,805	3%	\$ 1,402,391	35.9%	\$ 370,586	\$ 1,312,747	127.2%
UNCONDITIONAL TRANSFERS	\$ 1,623,314	4%	\$ 1,623,319	0.0%	\$ 5	\$ 819,569	50.5%
TRANSFERS FROM FED OR PROV GOVT.	\$ 74,000	0%	\$ 124,329	68.0%	\$ 50,329	\$ 119,986	162.1%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 269,393	1%	\$ 269,458	0.0%	\$ 65	\$ 85,460	31.7%
TOTAL	\$ 37,193,959	100%	\$ 38,424,552	3.3%	\$ 1,230,594	\$ 36,102,614	97.1%
EXPENSES							
GENERAL GOVERNMENT SERVICES ³	\$ 4,720,543	13%	\$ 4,582,290	-2.9%	\$ (138,253)	\$ 4,009,343	84.9%
PROTECTIVE SERVICES ⁴	\$ 10,803,577	29%	\$ 10,753,444	-0.5%	\$ (50,133)	\$ 7,304,001	67.6%
TRANSPORTATION	\$ 1,939,110	5%	\$ 1,897,597	-2.1%	\$ (41,513)	\$ 1,570,495	81.0%
ENVIRONMENTAL HEALTH SERVICES ⁵	\$ 4,445,586	12%	\$ 4,922,836	10.7%	\$ 477,250	\$ 4,256,588	95.7%
PUBLIC HEALTH SERVICES ⁶	\$ 90,607	0%	\$ 90,607	0.0%	\$ -	\$ -	0.0%
PLANNING	\$ 1,742,266	5%	\$ 1,675,113	-3.9%	\$ (67,153)	\$ 1,065,783	61.2%
RECREATION	\$ 3,955,805	11%	\$ 3,921,933	-0.9%	\$ (33,872)	\$ 3,400,901	86.0%
EDUCATION	\$ 6,278,180	17%	\$ 6,278,180	0.0%	\$ -	\$ 4,707,648	75.0%
PRINCIPAL INSTALLMENTS	\$ 2,485,686	7%	\$ 2,510,686	1.0%	\$ 25,000	\$ 2,420,528	97.4%
NET TRANSFERS	\$ 727,599	2%	\$ 1,066,679	46.6%	\$ 339,080	\$ -	0.0%
TOTAL	\$ 37,188,959	100%	\$ 37,699,365	1.4%	\$ 510,405	\$ 28,735,287	77.3%
SURPLUS / DEFICIT	\$ -		\$ 725,188	2.0%		\$ 7,367,327	

Please note that if revenue and expenditures were incurred evenly over the year approximately 91.7% of the budget would be used. This percentage provides a guideline when reviewing the above. However, it is important to keep in mind that account variances (up or down) will occur throughout the fiscal year. For example, seasonal activities such as summer programs and facility maintenance, as well as winter snow removal, will influence the budget in a non-uniform manner throughout the year. Items such as transfers from reserves, will also impact budget to actuals throughout the year as they occur at fiscal year end.

The overall projected surplus based on the variance analysis for the general fund is \$725,188.

Keynotes:

Revenue Highlights

- Sewer Revenue is projecting higher based on the first three quarters.
- Sale of Services is projecting higher than budgeted due to increase in programs and community centre rental revenue.
- Services Provided to Other Governments is higher due to increased revenue from the host tipping fees and Circular Materials.
- Deed Transfer Tax is projecting higher budgeted due to high number of sales between September - November.
- Transfers from other levels of Government are projecting higher than originally budgeted, as more grants were received.
- Other Revenue is projecting higher as a result of outstanding balances increasing interest and penalties on outstanding balances.
- Grants are being investigated, as some provincial grants have not been received.

Expenditure Highlights

- Environmental Health Services is projecting higher due to increase costs under sewer operations and administration, waste collection.
- Net Transfers is higher due to the reassessment in the asset retirement obligation.

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