2025-26 WEST HANTS REGIONAL OPERATING BUDGET UPDATE
TWELFTH MONTH ENDING MARCH 31, 2026

REVENUE	2025-26 BUDGET	% OF THE BUDGET	FORECAST MARCH 31, 2026	VARIANCE % (BASED ON FORECAST)	VARIANCE (BASED ON FORECAST)	ACTUALS* MARCH 31, 2025	BUDGET UTILIZATION %
TAXES	$ 26,504,112	71%	$ 26,016,390	-1.8%	$ (487,722)	$ 26,006,390	98.1%
SEWER	$ 2,427,776	7%	$ 2,909,563	19.8%	$ 481,787	$ 2,909,563	119.8%
BUSINESS PROPERTY / DEED TRANSFER TAX	$ 2,531,417	7%	$ 3,110,749	22.9%	$ 579,331	$ 3,110,749	122.9%
GRANTS	$ 251,659	1%	$ 337,158	34.0%	$ 85,499	$ 274,197	109.0%
SERVICES PROVIDED TO OTHER GOVERNMENTS [1]	$ 1,502,983	4%	$ 1,586,960	5.6%	$ 83,977	$ 1,729,001	115.0%
SALES OF SERVICES	$ 977,499	3%	$ 1,177,795	20.5%	$ 200,296	$ 1,177,795	120.5%
OTHER REVENUE [2]	$ 1,031,805	3%	$ 1,520,929	47.4%	$ 489,124	$ 1,520,929	147.4%
UNCONDITIONAL TRANSFERS	$ 1,623,314	4%	$ 1,576,821	-2.9%	$ (46,493)	$ 1,576,821	97.1%
TRANSFERS FROM FED OR PROV GOVT.	$ 74,000	0%	$ 124,329	68.0%	$ 50,329	$ 124,329	168.0%
TRANSFERS FROM OTHER LOCAL GOVERNMENTS	$ 269,393	1%	$ 269,458	0.0%	$ 65	$ 269,458	100.0%
TOTAL	**$ 37,193,959**	**100%**	**$ 38,630,151**	**3.9%**	**$ 1,436,193**	**$ 38,699,232**	**104.0%**
EXPENSES							
GENERAL GOVERNMENT SERVICES [3]	$ 4,725,543	13%	$ 4,536,085	-4.0%	$ (189,458)	$ 4,531,085	95.9%
PROTECTIVE SERVICES [4]	$ 10,803,577	29%	$ 10,710,181	-0.9%	$ (93,396)	$ 10,710,181	99.1%
TRANSPORTATION	$ 1,939,110	5%	$ 2,190,592	13.0%	$ 251,482	$ 2,163,324	111.6%
ENVIRONMENTAL HEALTH SERVICES [5]	$ 4,445,586	12%	$ 4,807,372	8.1%	$ 361,786	$ 4,642,076	104.4%
PUBLIC HEALTH SERVICES [6]	$ 90,607	0%	$ 90,607	0.0%	$ -	$ 90,607	100.0%
PLANNING	$ 1,742,266	5%	$ 1,260,715	-27.6%	$ (481,551)	$ 1,260,715	72.4%
RECREATION	$ 3,955,805	11%	$ 3,821,773	-3.4%	$ (134,032)	$ 3,806,773	96.2%
EDUCATION	$ 6,278,180	17%	$ 6,276,864	0.0%	$ (1,316)	$ 6,276,864	100.0%
PRINCIPAL INSTALLMENTS	$ 2,485,686	7%	$ 2,420,528	-2.6%	$ (65,158)	$ 2,420,528	97.4%
NET TRANSFERS	$ 727,599	2%	$ 2,117,153	191.0%	$ 1,389,554	$ 2,518,763	346.2%
TOTAL	**$ 37,193,959**	**100%**	**$ 38,231,870**	**2.8%**	**$ 1,037,911**	**$ 38,420,916**	**103.3%**
SURPLUS / DEFICIT	**$ -**		**$ 398,281**	**1.1%**		**$ 278,316**	

Please note that if revenue and expenditures were incurred evenly over the year approximately 100% 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 $398,281.

Keynotes:

Revenue Highlights

- Sewer Revenue is higher than budget, consistent with metered consumption data.
- Sale of Services revenue is above budget due to increased program participation and higher community centre rental revenue.
- Services Provided to Other Governments revenue is above budget due to increased host tipping fee revenue and funding from Circular Materials.
- Deed Transfer Tax revenue is above budget due to a higher number of property sales between September and November.
- Transfers from Other Levels of Government are above budget as additional grant funding was received during the year.
- Other Revenue is above budget due to increased interest and penalty charges on outstanding balances.
- Grants are above budget as a result of the property assessment growth adjustment.

Expenditure Highlights

- Environmental Health Services expenditures are projected to be above budget due to increased costs for sewer operations, administration, and waste collection.
- Net Transfers are above budget primarily due to the reassessment of the Asset Retirement Obligation, partially offset by lower utilization of the Housing Accelerator Fund and Home Flood Protection Program.
- Transportation expenditures are above budget due to increased J-Class Roads costs, with a corresponding transfer from reserves.
- Planning expenditures are below budget due to staffing changes and lower spending on Climate Action initiatives, including the Home Flood Protection Program and the CAC Workplan.

*Reminder that March 31, 2026 actuals will change as we finalize the 2025-26 year end.

LEGEND:

1 - SERVICES PROVIDED TO OTHER GOVERNMENTS INCLUDES: RECYCLING/ENFORCMENT, HOST COMMUNITY FEES, ADMINISTRATION FEES, COURTHOUSE

2 - OTHER REVENUE INCLUDES: INTEREST AND PENALTIES, RETURN ON INVESTMENTS, ADMINISTRATIVE RENTALS AND LEASES, FINES, LICENSES AND PERMITS

3 - GENERAL GOVERNMENT SERVICES INCLUDES: LEGISLATIVE, ADMINISTRATION, FINANCIAL SERVICES, FACILITIES, 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