



**WEST HANTS REGIONAL MUNICIPALITY**  
**Audit Committee – Meeting Agenda**  
**February 3, 2021, 6:00 p.m.**  
**Via Zoom**

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1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of October 22, 2020 Minutes, including additions or deletions
5. Approval of Agenda, including additions or deletions
6. New Business
  - (a.) Recommendation Report for Auditing Services
  - (b.) Information Report – Quarterly Budget Report, month ending December 31<sup>st</sup>, 2020
7. Updates
  - (a.) Director of Financial Services Update
8. Date of Next Meeting
9. Adjournment



**WEST HANTS REGIONAL MUNICIPALITY**  
**Audit Committee – Meeting Agenda**  
**October 22, 2020, 6:00 p.m.**  
**Virtual Meeting via ZOOM**

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1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of September 9, 2020 Minutes, including additions or deletions
5. Approval of Agenda, including additions or deletions
6. Presentation(s)
  - (a.) Draft Consolidated Financial Statements March 31, 2020 – Town of Windsor
  - (b.) Draft Consolidated Financial Statements March 31, 2020 - Region of Windsor and West Hants Municipality, Coordinating Committee
  - (c.) Draft Consolidated Financial Statements March 31, 2020 – Municipality of the District of West Hants
7. New Business
  - (a.) Recommendation Report – 2019-2020 Audited Financial Statements
  - (b.) Information Report – 2018-2019 Financial Condition Index Report Results
  - (c.) Information Report – Quarterly budget report, Month ending June 30, 2020 (Report to follow)
8. Date of Next Meeting
9. Adjournment



**WEST HANTS REGIONAL MUNICIPALITY**  
**Audit Committee – Meeting Minutes**  
**October 22, 2020, 6:00 p.m.**  
**Virtual Meeting via ZOOM**

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<b>Present:</b>	Abraham Zebian	Mayor / Committee Chair
	Mark McLean	Councillor, District 3
	Ed Sherman	Councillor, District 7
	Glenn Robinson	Citizen Member
	Jane Davis	Citizen Member
	Carlee Rochon	Director of Finance
	Mark Phillips	Chief Administrative Officer (CAO)
	Carmen Dewar Miller	Administrative Assistant
	Gloria Banks	Grant Thornton
	Jessica Clahane	Grant Thornton
	Andy Forse	Kent & Duffett

1. **Call to Order**

Mayor Zebian called the meeting to order at 6:02pm

2. **Declaration(s) of Conflict of Interest**

No declarations.

3. **Announcements**

No announcements.

4. **Approval of Minutes**

Mayor Zebian asked for a motion to approve the meeting minutes taken on September 9, 2020.

**Moved by Councillor Sherman and Councillor McLean that the minutes be approved.**

**Motion Carried.**



**WEST HANTS REGIONAL MUNICIPALITY**  
**Audit Committee – Meeting Minutes**  
**October 22, 2020, 6:00 p.m.**  
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5. **Approval of Agenda, including additions or deletions**

Mayor Zebian asked for a motion to approve the agenda.

**MOVED by Councillor McLean and Councillor Sherman that the agenda be approved.**

**Motion Carried.**

6. **Presentation(s)**

- (a.) Draft Consolidated Financial Statements March 31, 2020 – Town of Windsor – presented by Grant Thornton’s representatives, Ms. Clahane and Ms. Banks. Ms. Clahane explained that this would be a high-level review with opportunity for questions. There was a request for clarification on a \$50,000 grant amount, subsequently identified as a sprinkler grant for the Agricultural Society. At the end of the review there was a question as to why there would be a big difference between the budgeted and actual tangible assets number? Ms. Clahane did not have an immediate answer and said that she would have to circle back with a response. Ms. Clahane continued the review with no additional questions from the committee.

Ms. Banks reviewed Grant Thornton’s accompanying Executive Summary. There were no questions but Mayor Zebian did request clarification from Director Rochon regarding the fact that there is no longer any segregation of duty within Financial Services. Director Rochon responded that there was no segregation of duty, and as staff has grown, there is now more segregation. All subject to confirmation during the Region’s first audit next year. A question was raised regarding whether the town was in receipt of any equalization payments. Director Rochon confirmed that there were equalization payments and the Grant Thornton auditors advised that this information could be found under Unconditional Transfers from Other Governments on page 21.

- (b.) Draft Consolidated Financial Statements March 31, 2020 - Region of Windsor and West Hants Municipality, Coordinating Committee –



**WEST HANTS REGIONAL MUNICIPALITY**  
**Audit Committee – Meeting Minutes**  
**October 22, 2020, 6:00 p.m.**  
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presented by Mr. Forse of Kent & Duffett with no questions at the end of the presentation.

- (c.) Draft Consolidated Financial Statements March 31, 2020 – Municipality of the District of West Hants – presented by Mr. Forse of Kent & Duffett. A question was raised as to the continuing practice of two signers for all cheques in this new age of EFT transfers, specifically as it would relate to deed transfers. Director Rochon replied that deed transfer EFTs are done and that they require two signatures before file is sent to the bank. Once an EFT batch is prepared with summary report and backup, signing officers sign off on the front report, then go through detail reports (these are normal checks). Once signed, paperwork is given to the accountant to forward to the bank. There is a two-step verification to prevent cyber security breach. There were no further questions.

**7. New Business**

- (a.) Recommendation Report – 2019-2020 Audited Financial Statements – Three recommendations were brought forward by Director Rochon for the Audit Committee’s consideration regarding the draft financial statements presented during the meeting.

**MOVED by Citizen Member Robinson and Councillor Sherman that the Audit Committee recommend that Council approve the audited Municipality of the District of West Hants Consolidated Financial Statement on March 31, 2020 as presented to the Audit Committee.**

**Motion Carried.**

**MOVED by Citizen Member Robinson and Councillor McLean that the Audit Committee recommend that Council approve the audited Town of Windsor Consolidated Financial Statement on March 31, 2020 as presented to the Audit Committee.**

**Motion Carried.**

**MOVED by Citizen Member Robinson and Councillor Sherman that the Audit Committee recommend that Council approve the**



**WEST HANTS REGIONAL MUNICIPALITY  
Audit Committee – Meeting Minutes  
October 22, 2020, 6:00 p.m.  
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**audited Region of Windsor and West Hants Municipality  
Consolidated Financial Statement on March 31, 2020 as presented  
to the Audit Committee.**

**Motion Carried.**

- (b.) Information Report – 2018-2019 Financial Condition Index Report Results – Director Rochon reviewed these reports for both the former Municipality of West Hants and former Town of Windsor and explained the purpose of this reporting. There were no questions.
  
- (c.) Information Report – Quarterly budget report, Month ending June 30, 2020 – As this report was not included in the original meeting package, Director Rochon asked for a motion to receive this report to the agenda once reviewed with the committee. Mayor Zebian requested that this report be emailed to committee members after the meeting. Is this presentation going to Council next Tuesday (October 27)? It will be presented to Council in the form of Audit Committee meeting excerpts and indicated that an abbreviated version would go to Council. Mayor Zebian will also be updating Council as Chair of the Audit Committee. At this point Director Rochon reminded committee members that reappointments will be taking place in November. Both Citizen Members expressed interest in continuing as participants on the committee.

**MOVED by Councillor Sherman and Councillor McLean to receive  
the Quarterly Information Report into the agenda  
Motion Carried.**

**8. Date of Next Meeting**

Looking at January 2021.



**WEST HANTS REGIONAL MUNICIPALITY**  
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9. **Adjournment**

Mayor Zebian called for a motion to adjourn the meeting.

**MOVED by Citizen Member Robinson and Councillor Sherman that the meeting be adjourned.**

**Motion Carried.**

Meeting adjourned at 7:48 pm.

X

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Abraham Zebian, Chair



**WEST HANTS REGIONAL MUNICIPALITY REPORT**

Information <input type="checkbox"/>	Recommendation <input checked="" type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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**To:** Audit Committee

**Submitted by:** Carlee Rochon  
Carlee Rochon, Director, Financial Services

**Date:** February 3, 2021

**Subject:** Request for Proposals – Annual Audit Services

**LEGISLATIVE AUTHORITY**

- Municipal Government Act, Part II – Administration, 42 (1)
- Nova Scotia Utility and Review Board – Water Utility Accounting and Reporting Handbook – Section 2000

**RECOMMENDATION or DECISION REQUEST**

Audit Committee recommends that:

Council award a contract to Kent & Duffett Chartered Accountants to perform annual auditing services for West Hants Regional Municipality and the two Water Utilities (West Hants and Windsor), and to perform annual financial statement compilation services for Hantsport Fire Department for fiscal year ends March 31, 2021 through to March 31, 2025.

**BACKGROUND**

Property <input type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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Council is required under Section 42 of the Municipal Government Act (MGA) to appoint a registered auditor who will perform an annual audit for the Municipality. In addition, section 2000 of the Nova Scotia Utility and Review Board (UARB) Accounting and Reporting Handbook requires that an annual audit for the water utilities occur.

On December 18, 2020, a Request for Proposals (RFP) for auditing services was posted to the Nova Scotia Procurement Website with a closing date of January 21, 2021. Two

submissions were received: one from Kent & Duffett Chartered Accountants and the second from Grant Thornton LLP, both locally located in Kentville. The proposals were reviewed and discussed in Financial Services by the Director and Manager of Accounting and Financial Reporting between January 21-25, 2021. As this was a two-phase process, the price component of the proposals (Phase 2) was kept in a sealed envelope until the discussions and initial scores from Phase 1 were determined by the reviewers. 64 out of 80 possible points was the minimum score (80%) required to move on to the price component.

The price component for the proposals are based on a percentage calculation using the lowest bid submitted to determine the percent of the 20 points available each submission would receive, with the lowest bidder receiving full points.

**DISCUSSION**

Upon review of Phase 1, the following scores were determined:

<b>Company</b>	<b>Proposal Score</b>
Kent & Duffett	71.5/80 = 89%
Grant Thornton	70.5/80 = 88%

The reviewers determined that, while both proposals met the pass mark for Phase 1 and were near-even in scoring, Kent & Duffett Chartered Accountants provided a better overall proposal that was tailored to the RFP and WHRM requirements. This was primarily a result of Kent & Duffett providing detailed descriptions of each phase of the audit including the amount of hours required in each, and providing a proposal that spoke to all elements involved in the auditing services, such as the Water Utilities and Hantsport Fire.

Once the proposal scores had been determined and agreed upon by the review team, the price envelopes were opened. The following were the proposed total costs for the audits for each of the five fiscal years:

<b>Company</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Kent & Duffett	\$35,900	\$37,900	\$39,000	\$40,000	\$41,200
Grant Thornton	\$39,500	\$40,250	\$41,000	\$41,750	\$42,500

**NEXT STEPS**

Have the five-year contract signed.

**FINANCIAL IMPLICATIONS**

If Council decides to move forward with the recommended auditor, the cost of the annual audit would result in a cost savings compared to the amount that each of the former units were paying for auditing services, resulting in no impact on the tax rate for the Municipality.

**ALTERNATIVES**

1. Council could reject the recommendation and choose to offer the contract to Grant Thornton.
2. Council could reject both proposals and have the RFP resubmitted, however this would likely result in a need to extend the 2021 audit period.

**ATTACHMENTS**

- None

**CHIEF ADMINISTRATIVE OFFICER REVIEW**

Not Applicable

Report Prepared by: \_\_\_\_\_  
Diana Gibson, Manager, Accounting & Financial Reporting

Report Approved by: Carlee Rochon  
Carlee Rochon, Director, Financial Services



**WEST HANTS REGIONAL MUNICIPALITY**

Information	Recommendation <input type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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**To:** Audit Committee

**Submitted by:** Carlee Rochon  
Carlee Rochon, Director, Financial Services

**Date:** February 3, 2021

**Subject:** Quarterly Financial Update – Month Ending December 31, 2020

**RECOMMENDATION**

Audit Committee recommends

Council approves the use of the Municipality of West Hants 2019-20 Operating Surplus to fund Invoice 7719 less applicable credits.

**BACKGROUND**

Property <input type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic	Councillor Activity <input type="checkbox"/>
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The 2020-21 Municipal Operating budget was passed June 3, 2020. Council provides overall governance of Municipal funds while the Chief Administrative Officer is responsible for the administration of the budget after adoption.

The intent of this report is to provide a summary view of what is currently recorded on the Municipality’s operating fund. Municipal departments are responsible for overseeing the day to day activity of their budget areas.

**DISCUSSION**

Please refer to the attached Actual Budget Variance reports for the period ending December 31, 2020.

Please note that if revenue and expenditures were incurred evenly over the year approximately 75% of the budget would be used. This percentage provides a

guideline when reviewing the attached. However, it is important to keep in mind that account variances (up or down) will occur throughout the fiscal year.

Revenues recorded to date are 94.3% of budget. Expenditures are at 57.9% of budget; however, as we move towards the fiscal year end, this percentage will continue to evolve upward.

Projections are based on the current information and limited historical trends. The possibility of fluctuations within these projections should be presumed. The overall projected surplus based on the variance analysis for the general fund is \$600,434. These remaining funds will be moved to the Operating Reserve as per the Reserves policy.

### Revenue Highlights

The municipal revenues are projected to be higher, with a projected variance of 6.18% from what was budgeted. Some revenue sources are projecting to be higher, such as Deed Transfer Tax, Water Sales, General Government Services, and Property Taxes. Some revenue sources are projecting to be lower, such as MT&T, Subdivision Fees, Licences, Wind Farms, and Community Development.

The largest variance stems from West Hants Regional budgets being conservative in projecting revenue, and given the unexpected real estate market success, our Deed Transfer Tax is reporting significantly higher with \$718,408 being reported over budget at the end of quarter three.

### Expenditure Highlights

The municipal expenditures are projected to be lower, with a projected variance of 2.23% from what was budgeted. Some expenditure sources are projecting to be higher, such as Insurance, Taxation, Fire Services, and Debt Servicing. Some expenditure sources are projecting to be lower, such as Fiscal Services, RCMP retro pay savings, Transfer To/From Reserves, Recreation and Cultural Services, Environmental Development Services, and Environmental Health Services.

The largest variance is attributed to a 2019-20 invoice and credit for fire hydrant services being recorded after fiscal year end. This is an annual invoice and does not impact the interpretation of the previous year's financial results, however it is complicated by the consolidation process. To ensure this cost does not impact the whole Region and only former entity residents, staff are recommending use of \$551,990 of the 2019-20 operating surplus. The former Municipality of West Hants reported a \$921,689 operating surplus.

### **NEW ITEMS**

In January 2021, Council approved the creation of two new restricted reserve funds.

- RCMP – Restricted Operating Reserve
- Hantsport Fire Department – Restricted Capital Reserve


Preliminary meetings regarding the Safe Restart funding, indicate an audit element with review from Audit Committee will be required. Further updates to follow once information is received from the Province of Nova Scotia.

## **FINANCIAL IMPLICATIONS**

The projections provided are limited as we are currently only nine months into the fiscal year. The overall projected surplus based on the variance analysis for the general fund is \$600,434.

## **ATTACHMENTS**

- Actual vs Budget Q3 2020-2021

Report Prepared by:   
Carlee Rochon, Director, Financial Services

Report Reviewed by: \_\_\_\_\_  
Mark Phillips, Chief Administrative Officer

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>
<b>TOTAL REVENUES</b>					
<b>ASSESSABLE PROPERTIES</b>					
RESIDENTIAL	5,204,967	5,375,474	170,507	103.3%	5,375,474
COMMERCIAL	1,224,147	1,149,383	(74,764)	93.9%	1,149,383
SPECIAL TAX AGREEMENT RESOURCE	53,346	71,113	17,767	133.3%	71,113
WEST HANTS AREA RATES	223,173	214,984	(8,189)	96.3%	214,984
HANTSPORT AREA RATES	7,417,582	7,193,924	(223,658)	97.0%	7,193,924
WINDSOR AREA RATES	677,902	669,124	(8,778)	98.7%	669,124
TOTAL	3,974,304	4,129,658	155,354	103.9%	4,129,658
TOTAL	18,775,421	18,803,660	28,239	100.2%	18,803,660
<b>SEWER UTILITY REVENUE</b>					
WEST HANTS SEWER	1,078,390	1,030,212	(48,178)	95.5%	1,373,616
WINDSOR SEWER	981,600	718,917	(262,683)	73.2%	958,556
TOTAL	2,059,990	1,749,129	(310,861)	84.9%	2,332,172
<b>BUSINESS PROPERTY</b>					
MT&T	76,541	62,948	(13,593)	82.2%	62,948
NS POWER	207,445	207,455	10	100.0%	207,455
TOTAL	283,986	270,403	(13,583)	95.2%	270,403
<b>OTHER</b>					
DEED TRANSFER TAX 5% SUBDIVISION	692,778	1,411,186	718,408	203.7%	1,881,581
TOTAL	8,000	1,570	(6,430)	19.6%	2,093
TOTAL	700,778	1,412,756	711,978	201.6%	1,883,675
<b>GRANTS-IN-LIEU</b>					
FEDERAL	46,957	-	(46,957)	0.0%	46,957
PROVINCIAL	67,591	26	(67,565)	0.0%	67,565
TOTAL	114,548	26	(114,522)	0.0%	114,522
<b>LOCAL GOVERNMENT</b>					
GENERAL GOV SERVICES	2,000	9,340	7,340	467.0%	11,000
RECYCLING/ENFORCEMENT	101,130	-	(101,130)	0.0%	101,130
HOST COMMUNITY FEES	360,000	291,271	(68,729)	80.9%	388,361
COURTHOUSE	77,060	54,749	(22,311)	71.0%	77,060
RESERVE TFR - TIPPING FEES	57,969	-	(57,969)	0.0%	57,969
ADMINISTRATION FEES	502,885	20,661	(482,224)	4.1%	506,303
KINGS COUNTY FIRE GRANT	53,679	53,679	-	100.0%	53,679

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>
GLOOSCAP FIRE GRANT	7,065	7,065	-	100.0%	7,065
CAPITAL FIRE GRANT - KINGS	24,776	-	(24,776)	0.0%	24,776
MISC GLOOSCAP	30,000	-	(30,000)	0.0%	15,000
<b>TOTAL</b>	<b>1,216,564</b>	<b>436,765</b>	<b>(779,799)</b>	<b>35.9%</b>	<b>1,242,343</b>
<b>LICENCES &amp; PERMITS</b>					
LICENCES	5,093	600	(4,493)	11.8%	1,200
WH BUILDING	45,837	53,743	7,906	117.2%	71,657
<b>TOTAL</b>	<b>50,930</b>	<b>54,343</b>	<b>3,413</b>	<b>106.7%</b>	<b>72,857</b>
FINES	44,080	41,297	(2,783)	93.7%	55,063
<b>RENTALS</b>					
RENTALS	96,436	1,500	(94,936)	1.6%	94,936
LEASES	51,050	4,500	(46,550)	8.8%	46,550
<b>TOTAL</b>	<b>147,486</b>	<b>6,000</b>	<b>(141,486)</b>	<b>4.1%</b>	<b>141,486</b>
RETURN ON INVESTMENT	65,990	-	(65,990)	0.0%	65,990
<b>INTEREST &amp; PENALTIES</b>					
INTEREST & PENALTIES	301,130	230,640	(70,490)	76.6%	307,520
<b>TOTAL</b>	<b>301,130</b>	<b>230,640</b>	<b>(70,490)</b>	<b>76.6%</b>	<b>307,520</b>
<b>OTHER</b>					
TAX CERTIFICATES	10,000	12,000	2,000	120.0%	16,000
SUBDIVISION FEE	2,000	-	(2,000)	0.0%	-
WIND FARMS	169,080	23,852	(145,228)	14.1%	159,111
WATER SALES	13,000	44,670	31,670	343.6%	59,560
MISC	18,600	61,130	42,530	328.7%	61,130
<b>TOTAL</b>	<b>212,680</b>	<b>141,652</b>	<b>(71,028)</b>	<b>66.6%</b>	<b>295,801</b>
<b>COMMUNITY DEVELOPMENT</b>					
RECREATION	30,000	15,773	(14,227)	52.6%	33,684
RECREATION - FACILITIES	322,596	32,983	(289,613)	10.2%	226,237
	352,596	48,756	(303,840)	13.8%	259,921
<b>SERVICE NS &amp; MUN RELATIONS</b>					
EQUALIZATION GRANTS	463,476	281,354	(182,122)	60.7%	463,476
FARM PROPERTY ACREAGE	87,447	88,918	1,471	101.7%	88,918
HST OFFSET GRANT	112,360	75,910	(36,450)	67.6%	75,910

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>	
911 COST RECOVERY	6,300	-	(6,300)	0.0%	6,214	
TOTAL	669,583	446,182	(223,401)	66.6%	634,518	
FEDERAL GOVERNMENT GRANTS	146,637	90,617	(56,020)	61.8%	117,802	
<b>OWN VALUATION ALLOW &amp; EQUITY</b>						
OTHER FUNDS GENERAL	30,000	575	(29,425)	1.9%	129,105	
<b>TOTAL REVENUE</b>	<b>25,172,399</b>	<b>23,732,801</b>	<b>(1,439,598)</b>	<b>94.3%</b>	<b>26,726,838</b>	6.18%

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>
<b>LEGISLATIVE</b>					
WARDEN	56,000	39,338	16,662	70.2%	52,451
COUNCIL	326,527	234,153	92,374	71.7%	312,204
CONSOLIDATION & TRANSITION	-	85,579	(85,579)		114,105
OTHER LEGISLATIVE	28,000	20,248	7,752	72.3%	26,997
<b>TOTAL</b>	<b>410,527</b>	<b>379,318</b>	<b>43,486</b>	<b>92.4%</b>	<b>505,757</b>
<b>GENERAL ADMINISTRATION</b>					
ADMINISTRATIVE MANAGEMENT	445,254	362,998	82,256	81.5%	483,997
FINANCIAL MANAGEMENT	825,839	587,964	237,875	71.2%	783,952
LEGAL/AUDITOR	116,630	106,812	9,818	91.6%	207,416
TAXATION	55,450	62,786	(7,336)	113.2%	83,715
COMMON SERVICES	1,050	-	1,050	0.0%	-
OTHER GENERAL ADMIN					
OFFICE ADMIN	128,346	59,785	68,561	46.6%	79,713
FACILITIES	250,566	141,380	109,186	56.4%	188,507
LIBRARIES	36,475	29,402	7,073	80.6%	39,203
DATA SERVICES	465,177	178,872	286,305	38.5%	238,496
INSURANCE	97,000	165,329	(68,329)	170.4%	220,439
GRANTS TO ORGANIZATIONS	66,500	56,750	9,750	85.3%	75,667
OTHER	26,450	48,471	(22,021)	183.3%	64,628
<b>TOTAL</b>	<b>2,514,737</b>	<b>1,800,549</b>	<b>522,013</b>	<b>71.6%</b>	<b>2,465,732</b>
<b>PROTECTIVE SERVICES</b>					
POLICE	5,300,764	2,712,534	2,588,230	51.2%	5,300,764
LAW ENFORCEMENT	159,969	76,840	83,129	48.0%	102,453
FIRE FIGHTING	2,510,380	1,077,010	1,433,370	42.9%	3,079,056
EMERGENCY	34,280	27,415	6,865	80.0%	36,553
BUILDING INSPECTION	370,195	203,977	166,218	55.1%	271,969
FOOD BANK	7,000	3,673	3,327	52.5%	4,897
<b>TOTAL</b>	<b>8,382,588</b>	<b>4,101,449</b>	<b>4,377,188</b>	<b>48.9%</b>	<b>8,795,694</b>
<b>TRANSPORTATION</b>					
ROADS & STREETS - ADMIN	1,114,862	780,918	333,944	70.0%	1,102,455
ROADS & STREETS - WEST HANTS	192,676	21,931	170,745	11.4%	72,914
ROADS & STREETS - WINDSOR	380,996	215,681	165,315	56.6%	380,996
ROADS & STREETS - HANTSPORT	150,205	46,869	103,336	31.2%	161,194
<b>TOTAL</b>	<b>1,838,739</b>	<b>1,065,399</b>	<b>851,891</b>	<b>57.9%</b>	<b>1,717,559</b>

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
SEWERS					
ADMINISTRATION	584,126	191,798	392,328	32.8%	544,731
OPERATING COSTS	314,600	118,582	196,018	37.7%	158,109
LONG TERM DEBT	114,392	-	114,392	0.0%	114,392
WINDSOR SEWER			-		
ADMINISTRATION	414,405	186,689	227,716	45.0%	398,919
OPERATING COSTS	316,450	217,048	99,402	68.6%	289,397
LONG TERM DEBT	325,463	-	325,463	0.0%	325,463
SUB-TOTAL	<b>2,069,436</b>	<b>714,117</b>	<b>1,390,889</b>	<b>34.5%</b>	<b>1,831,011</b>
<b>GARBAGE &amp; RECYCLING</b>					
GARBAGE & WASTE - WEST HANTS	1,034,072	772,659	261,413	74.7%	1,030,212
GARBAGE & WASTE - WINDSOR	409,109	238,279	170,830	58.2%	317,705
CLOSED LANDFILL	57,970	36,123	21,847	62.3%	48,164
RECYCLING/ENFORCEMENT	101,130	1,086	100,044	1.1%	1,448
SUB-TOTAL	<b>1,602,281</b>	<b>1,048,147</b>	<b>640,851</b>	<b>65.4%</b>	<b>1,397,529</b>
TOTAL ENVIRO HEALTH SERVICES	<b>3,671,717</b>	<b>1,762,264</b>	<b>2,031,741</b>	<b>48.0%</b>	<b>3,228,540</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
PLANNING	658,119	392,534	265,585	59.6%	523,379
MCAPP/VCFN/REN/TOURISM	95,700	55,737	39,963	58.2%	74,316
INDUSTRIAL PARK	6,500	2,420	4,080	37.2%	3,227
TOTAL	<b>760,319</b>	<b>450,691</b>	<b>310,584</b>	<b>59.3%</b>	<b>600,921</b>
<b>RECREATION &amp; CULTURAL SERVICES</b>					
ADMINISTRATION	291,312	341,577	(50,265)	117.3%	455,436
RECREATION SITES & MAINTENANCE	407,936	244,320	163,616	59.9%	325,760
PROGRAMS	279,573	176,865	102,708	63.3%	235,820
POOL	40,480	13,844	26,636	34.2%	30,939
COMMUNITY CENTRE	181,247	90,326	90,921	49.8%	110,000
SPORT COMPLEX	380,488	147,720	232,768	38.8%	235,000
COMMUNITY ECONOMIC DEVELOPMENT	229,613	12,334	217,279	5.4%	26,000
HMCC	86,082	60,864	25,218	70.7%	81,152
WINDSOR TOWNSHIP	58,872	21,415	37,457	36.4%	28,553
MAPLEWOOD CEMETERY	25,539	-	25,539	0.0%	25,539
RIVERBANK CEMETERY	32,805	-	32,805	0.0%	32,805
TOTAL	<b>2,013,947</b>	<b>1,109,265</b>	<b>972,338</b>	<b>55.1%</b>	<b>1,587,004</b>
<b>FISCAL SERVICES</b>					
VALUATION ALLOWANCE & BAD DEBTS	45,000	-	45,000	0.0%	45,000

**West Hants Regional Municipality  
Income Statement - Actual vs.  
Budget**

	<b>2020-21 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2021</b>	
HOUSING AUTHORITY	97,000	90,605	6,395	93.4%	90,605	
ASSESSMENT	332,405	249,304	83,101	75.0%	332,405	
CORRECTIONAL	248,531	124,266	124,265	50.0%	248,531	
REGIONAL LIBRARY	119,543	119,412	131	99.9%	119,543	
EDUCATION	4,683,280	3,270,600	1,412,680	69.8%	4,683,280	
<b>TOTAL</b>	<b>5,525,759</b>	<b>3,854,187</b>	<b>1,750,986</b>	<b>69.7%</b>	<b>5,519,364</b>	
COURTHOUSE	77,060	57,164	19,896	74.2%	76,219	
LONG TERM DEBT	1,505,580	-	1,505,580	0.0%	1,520,636	
TRANSFER TO RESERVES	(1,528,574)	-	(1,528,574)	0.0%	(1,406,744)	
<b>TOTAL EXPENDITURES</b>	<b>25,172,399</b>	<b>14,580,286</b>	<b>10,861,292</b>	<b>57.9%</b>	<b>24,610,682</b>	-2.23%
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>9,152,515</b>	<b>(9,201,410)</b>		<b>2,116,155</b>	

Budgeted TFR from Ops Res	1,515,721
(More) / Less Transfer	600,434