WEST HANTS REGIONAL MUNICIPALITY
Special Council Meeting Agenda **Amended September 28, 2026**
September 28, 2026 - 6:00 p.m.
Sanford Council Chambers, 76 Morison Dr, Windsor, NS
And virtually via Zoom (also YouTube Livestreamed)
Agenda is subject to change due to additions that may not be able to be reflected until after the meeting.

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1. Call to Order

2. Attendance

3. Announcements

4. Approval of the Agenda

5. Declaration(s) of Conflict of Interest

6. New Business
   a) Audit Committee Excerpt - Audited Financial Statements ending March 31st, 2026 (September 21, 2026)
   b) Stannus Street Stormwater Management - STORM Application Recommendation Report -Project Engineer Bouter
   c) Windsor-Falmouth Interconnection - CHIF Application Recommendation Report – Project Engineer Bouter

7. In-Camera
   a) MGA 22(2)(a) Land Matter
   b) MGA 22(2)(c) Personnel Matter

8. Next Meeting Date / Adjournment

WEST HANTS REGIONAL MUNICIPALITY
Special Council Meeting Minutes
September 28, 2026 - 6:04 p.m.
Sanford Council Chambers, 76 Morison Dr, Windsor, NS
And virtually via Zoom (also YouTube Livestreamed)

1. **Call to Order** – The meeting was called to order at 6:04 pm

2. **Attendance**

Council:

Abraham Zebian, Mayor
Scott McLean, Councillor, District 2
Paul Wheadon, Councillor, District 4
Bob Morton, Councillor, District 6
Debbie Francis, Deputy Mayor, Dist. 5(ZOOM)
Kayla Leary-Pinch, Councillor, District 7(ZOOM)
Paul Morton, Councillor, District 8
John Smith, Councillor, District 9(ZOOM)
Bonnie Smith, Councillor, District 10
Jim Ivey, Councillor, District 11

Regrets:

Rupert Jannasch, Councillor, District 1
Chrystal Remme, Councillor, District 3

Staff:

Mark Phillips, Chief Administrative Officer
Todd Richard, Dir. Public Works
Carlee Rochon, Dir. Financial Services
Deanna Snair, Municipal Clerk
Tim Bouter, Project Engineer

Regrets:

Kathy Kehoe, Dir Community Development
Sara Poirier, Dir. Planning & Development

Presenter and Gallery:

Lauren Vail, CPA with BDO

3. **Announcements** (6:04 pm)

Mayor Zebian provided the Land Acknowledgement and Code of Conduct reminder.

Congratulations were extended to the Hants County Exhibition and the Garlic Festival on their successful events.

4. **Approval of the Agenda including additions or deletions** (6:05 pm)

The agenda was approved as presented.

5. **Declaration of Conflict of Interest** (6:05 pm) – None

6. **New Business**

a) Audit Committee Excerpt - Audited Financial Statements ending March 31st, 2026 (September 21, 2026)

Director Rochon and Ms. Vail provided a high-level overview of the Municipality's draft audited financial statements presented to the Audit committee on September 21, 2026 for review and to discuss the audit results. Auditor Vail provided an unqualified audit opinion, confirming that

the Municipality's financial statements fairly presented its financial position and operations in accordance with Canadian public sector accounting standards. The audit highlighted increased revenues, a consolidated annual surplus of $6.9 million, growth in tangible capital assets, and an accumulated surplus of $107 million. The Municipality also experienced higher net financial liabilities due to increased long-term debt and asset retirement obligations. BDO's management letter identified opportunities to strengthen financial controls related to accounts receivable reconciliation and inactive legacy accounts, with recommendations that align with the Municipality's planned financial system conversion and ongoing efforts to improve financial management practices.

Discussion Points:

- Clarification was requested regarding the approximately $355,000 difference between the prior closing balance and current opening balance of the West Hants Sewer Reserve. Ms. Vail advised that two sewer reserve accounts previously reported separately in 2025 were consolidated into a single reserve account during preparation of the financial statements. The change was made to simplify reporting and improve clarity.
- Information was requested regarding the transfer of approximately $945,000 from the Windsor Operating Reserve. It was explained that, as part of reserve cleanup efforts and implementation of the new financial management system, previously approved transfers for capital and operating projects were being reconciled and processed. The funds were used for various Windsor capital infrastructure and operating projects. Council requested a detailed breakdown of project allocations, and staff committed to providing further information.
- Additional information was requested regarding the approximately $2.75 million Water Utility reserve balance. It was explained that utility regulations require unspent non-operating amounts included in the rate study to be transferred to reserve. The majority of the balance was related to the MCGP grant, with an additional $1.2 million to be transferred from accumulated surplus at year-end to account for principal and interest amounts collected through rates but not yet utilized. Staff noted that the first year of the new rate structure was only a partial year, contributing to the larger reserve balance. Future surpluses and reserve transfers would be managed in accordance with utility requirements, and enhanced reserve reporting was being explored as part of upcoming PSAB reporting changes.
- Clarification was requested regarding the $1.2 million transfer to the Water Utility reserve. It was confirmed the amount was not related to amortization or depreciation, but rather reflected unspent non-operating costs included in the approved rate study. The transfer ensured funds collected through rates were reserved for future obligations and would be transferred from accumulated surplus following year-end, which was projected to be $1.5 million.
- Clarification regarding the $181,000 accounts receivable discrepancy was requested. It was explained that the variance related to historical differences between customer account records and the General Ledger resulting from older unreconciled transactions. Ongoing cleanup efforts under the Accounts Receivable Policy were addressing these items and aligning records in preparation for implementation of the new financial

management system. The discrepancy did not represent an additional financial liability or loss.

MOVED BY COUNCILLORS P. MORTON AND WHEADON THAT COUNCIL APPROVES THE WEST HANTS REGIONAL MUNICIPALITY'S AUDITED CONSOLIDATED FINANCIAL STATEMENTS ENDING MARCH 31, 2026, AS PRESENTED TO THE AUDIT COMMITTEE. MOTION CARRIED. Nays: Ivey

b) Stannus Street Stormwater Management - STORM Application Recommendation Report (6:28 pm)

Project Engineer Bouter reviewed the presentation. The Province of Nova Scotia's Stormwater Transformation Optimization and Resilience for Municipalities (STORM) program presents an opportunity for West Hants Regional Municipality to secure up to 50% funding for the detailed design phase of the Stannus Street Stormwater Management Project, a key component of the larger Cunnabel Creek stormwater initiative. Identified as the Municipality's highest-priority stormwater project through the 2025 Windsor Stormwater Management Plan, the project aims to reduce flood risks and improve long-term stormwater resilience in an area that has experienced ongoing drainage concerns. Funding support would help advance the project from its current 30% design stage toward a tender-ready design, while reducing the Municipality's estimated financial contribution by approximately $150,000 plus HST and lowering future borrowing requirements.

Discussion Points:

- Detailed design was anticipated to begin April 1, 2027, and be completed by March 31, 2028.
- More than $600,000 was included in the current fiscal year's budget to support the design phase only; grant funding does not apply to construction costs.
- CBCL was finalizing the preliminary design, which was expected to be submitted to the Nova Scotia Department of Environment and Climate Change for review in the next month or so.
- Significant upfront work and discussions with regulatory agencies have occurred, and there was confidence the proposed design would receive approval.
- Grant decisions were expected from the Province early in the new year. If regulatory approval was not received for the proposed rerouting, the Municipality would need to work with the Province to revise the detailed design and project approach before proceeding.

MOVED BY COUNCILLORS WHEADON AND IVEY THAT COUNCIL APPROVE THE STANNUS STREET STORMWATER MANAGEMENT DETAILED DESIGN PROJECT FOR SUBMITTAL UNDER THE STORMWATER TRANSFORMATION OPTIMIZATION AND RESILIENCE FOR MUNICIPALITIES (STORM) PROGRAM. MOTION CARRIED

c) Windsor-Falmouth Interconnection - CHIF Application Recommendation Report (6:40 p.m.)

Project Engineer Bouter presented the report. The Windsor-Falmouth Interconnection project has been identified as a key infrastructure priority and a strong candidate for funding through the Canada Housing Infrastructure Fund (CHIF), a federal program designed to support

infrastructure that enables housing growth. Planned for construction in 2027, the project will expand and strengthen water service capacity between the Windsor and Falmouth water systems, providing increased supply, operational flexibility, and system redundancy while supporting residential development in the Municipality's designated growth centres. The project aligns directly with CHIF's objective of increasing infrastructure capacity to facilitate housing development and was considered shovel ready. If approved, CHIF funding could cover up to 73.33% of eligible costs, significantly reducing the need for long-term borrowing and debt servicing costs.

Discussion Points:

- The proposed interconnection would provide sufficient capacity to meet short-term water demands over the next 5 to 15 years, the Falmouth Water Treatment Plant remains important for future growth, system redundancy, and resiliency. Staff considered mothballing the facility, but due to treatment and filtration requirements, maintaining operations was determined to be the more practical approach. Keeping the plant active would help reduce demand on the Windsor facility while providing critical backup capacity during emergencies such as plant outages, major watermain breaks, or fire events. With an estimated service life of 75 to 100 years and recent investments in Windsor's treatment and storage infrastructure, both plants were expected to continue operating as part of a single integrated water utility and distribution system.
- Staff worked closely with the Province during the design of the watermain crossing attached to the bridge. Engineering reviews confirmed that the additional weight of the pipe would not create any structural concerns. The watermain was also designed with insulation measures to prevent freezing and ensure reliable operation throughout the year.

MOVED BY COUNCILLORS B. SMITH AND IVEY THAT COUNCIL APPROVE THE WINDSOR-FALMOUTH INTERCONNECTION PROJECT FOR SUBMITTAL UNDER THE CANADA HOUSING INFRASTRUCTURE FUND (CHIF) PROGRAM. MOTION CARRIED

7. In-Camera

a) MGA 22(2)(a) Land Matter
b) MGA 22(2)(c) Personnel Matter

MOVED BY COUNCILLORS P. MORTON AND B. MORTON THAT THE MEETING MOVE IN-CAMERA AT 6:52 P.M. MOTION CARRIED

MOVED BY COUNCILLORS B. MORTON AND MCLEAN THAT THE MEETING MOVE OUT IN-CAMERA AT 7:45 P.M. MOTION CARRIED

8. Next Meeting Date / Adjournment

With no further business, the meeting adjourned at 7:45 pm. The next regularly scheduled meeting will be the Committee of the Whole meeting on October 13, 2026.

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Mayor Zebian (Chair) Deanna Snair, Municipal Clerk