

**WEST HANTS REGIONAL MUNICIPALITY**

**Committee of the Whole - Meeting Agenda Amended March 11, 2026**

**March 10, 2026 - 6:00 p.m.**

**In-person Sanford Council Chambers, 76 Morison Dr, Windsor, NS**

**Virtual via Zoom (also YouTube Livestream)**

*Agenda is subject to change due to additions that may not be able to be reflected until after the meeting.*

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**West Hants**  
something inspiring awaits

1. Call to Order
2. Attendance
3. Approval of the Agenda, including additions or deletions
4. Declaration(s) of Conflict of Interest
5. Announcements
6. Approval of Previous Meeting Minutes
  - a) 2026-02-10 Committee of the Whole Minutes
7. Presentations
  - a) WHRM Operational Audit – MNP
  - b) 2024-25 Audited Financial Statements Information Report – Director Rochon and Andy Forse, Kent and Duffett Auditor
8. Planning Matter
  - a) O’Brien Street Development Agreement PID 45055902 - Commencement Date Extension Request- Planner Dunphy **(Moved up the agenda)**
9. Unfinished Business - None
10. Reports
  - a) CAO Activity Update - Information Report
  - b) General Operating **ending December 2025 (2025/26 Fiscal Year)**
  - c) Water Utility Operating **ending December 2025 (2025/26 Fiscal Year)**
  - d) Water Consumption **ending December 2025 (2025/26 Fiscal Year)**
11. Correspondence
  - a) General Correspondence Received Ledger as of March 6, 2026
    - i. Deputy Minister Chris Morrissey Letter to WHRM Re Revised funding framework for the Regional Enterprise Networks.
  - b) Correspondence Sent as of March 6, 2026 - None

12. New Business
  - a) 2027 – 3 Year Cooperative Funding of Provincial J Class Roads Recommendation Report – Director Richard
  - b) 2026 Citizen Member Appointment to the Climate Action Committee – Clerk Snair
13. Public Comment Period
14. In-Camera
  - a) 2026-02-10 Committee of the Whole In-Camera Minutes
  - b) MGA 22(2)(a) Land Matter
  - c) MGA 22(2)(f) Legal Matter
15. Next Meeting Date / Adjournment – March 24, 2026 Council Meeting at 6 p.m.

**WEST HANTS REGIONAL MUNICIPALITY**  
**Committee of the Whole - Meeting Minutes**

**March 10, 2026 - 6:00 p.m.**

**In-person Sanford Council Chambers, 76 Morison Dr, Windsor, NS**

**Virtual via Zoom (also YouTube Livestream)**



**1. Call to Order** – The meeting was called to order at 5:59 p.m.

**2. Attendance**

Council

Abraham Zebian, Mayor

Rupert Jannasch, Councillor Dist. 1

Scott McLean, Councillor Dist. 2

Chrystal Remme, Councillor Dist. 3

Paul Wheadon, Councillor Dist. 4

Debbie Francis, Deputy Mayor, Dist. 5

Kayla Leary-Pinch, Councillor Dist. 7 (6:10 pm)

Paul Morton, Councillor Dist. 8

John Smith, Councillor, Dist. 9

Bonnie Smith, Councillor Dist. 10

Jim Ivey, Councillor Dist. 11

Regrets:

Bob Morton, Councillor Dist. 6

Staff

Mark Phillips, CAO

Todd Richard, Director of Public Works

Carlee Rochon, Director of Financial Services

Deanna Snair, Exec. Asst/ Clerk

Kathy Kehoe, Director of Community Dev

Alex Dunphy, Senior Planner

Regrets:

Kari Fougere, Act Dir Planning & Development

Presenters:

MNP

Andy Forse, Kent and Duffett Auditor

Two (2) members of the public

**3. Approval of the Agenda including additions or deletions (6:00 p.m.)**

As there were no additions, the agenda was accepted as presented.

**4. Declaration(s) of Conflict of Interest (6:00 p.m.) - None**

**5. Announcements (6:01 p.m.)**

West Hants Regional Municipality is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People and this land is governed by the treaties of Peace and Friendship signed in 1726. West Hants Regional Municipality also recognizes that we are all treaty people and have responsibilities to this land and each other. West Hants Regional Municipality also recognizes African Nova Scotians are a distinct people whose history, legacies, and contributions have enriched that part of Mi'kma'ki known as Nova Scotia for over 400 years.

Council and I as Chair are committed to ensuring this meeting and its participants conduct themselves in a respectful and professional manner as outlined in the municipality's Municipal

Code of Conduct. Meeting presenters, staff, and the public are expected to conduct themselves in an equally respectful manner at all times the meeting is being conducted. I thank you all in advance for your commitment to these important meeting principles.

Emergency/fire evacuation protocols were reviewed.

A book reading was scheduled for March 20, 2026 from 1 -3 p.m. at the Sweets Corner Hall.

A Sparkle Sign fundraiser was scheduled for the Hants Learning Network on March 28, 2026, from 1:00 p.m. to 4:00 p.m., with registration closing on March 13, 2026.

The Easter Bunny will be at the Ardoise Hall for their annual pancake breakfast on March 22, 2026.

Birthday wishes were extended to Mary Turner who celebrated her 100<sup>th</sup> birthday recently.

**6. Approval of Previous Meeting Minutes (6:03 p.m.)**

a) 2026-02-10 Committee of the Whole Minutes

With no proposed changes the minutes were approved as present.

**7. Presentations**

a) MNP (6:03 p.m.)

MNP conducted a review of the West Hants and Windsor Water Utilities based on the original RFP, which focused on operational processes, internal controls, compliance, and staffing, not financial impacts. Their work assessed areas such as meter reading, billing, account adjustments, and regulatory compliance, and confirmed these deliverables were addressed in the original report. MNP was later asked, as an addendum, to analyze a specific billing credit issue. This work did not constitute an audit, but rather a targeted analysis tracing identified errors through financial records and assessing how their corrections impacted reported revenues.

The review found that five billing errors (primarily due to a decimal issue) between 2021 and 2022 resulted in temporary revenue overstatements. Corrections were applied across fiscal years 2022 and 2023, causing misstatements in individual years. However, by the end of 2023, the cumulative revenue impact fully corrected itself, with no overall long-term financial impact.

Of note, the errors related to inter-utility billing (one water utility charging the other) and did not directly impact individual customer billings. The annual misstatements instead affected the source of supply expense within the West Hants utility, resulting in offsetting overstatements or understatements by year. As the utilities have since been amalgamated by NSUARB, these inter-utility transactions were eliminated on consolidation, meaning the net financial impact across all years was effectively nil.

The presentation quantified the annual impact of these errors and provided assurance that the overall credit issue was fully resolved by the end of fiscal 2023. MNP did not assess broader implications of the errors or validate the accuracy of all financial data, focusing solely on how the identified errors were processed and corrected.

**Discussion Points:**

- It was felt the issue was not a decimal error, as volumes were about 40 million gallons per quarter compared to a historical 23 million, rather than the 270 million expected with a decimal issue; instead, the higher-than-expected volumes (vs. a 35 million forecast) and

related adjustments suggested a lost water issue or a combination of another underlying factor.

- MNP noted their review was from an accounting perspective, not an engineering or water flow analysis. They assumed the issue was a meter miscalibration once they saw the error was corrected but indicated they could investigate further if clear direction on the scope was provided.
- The \$108,000 credit was recorded in fiscal 2023. It was part of the March 2022 final billing of \$149,261.81, but the incorrect \$108,000 portion had not been removed when the correct \$10,890 billing from March 31, 2021 was added back.
- A report was being prepared by Councillor Ivey to ensure everyone understood the issue given its complexity. Once completed, it will be shared, highlighting that bulk meter volumes and tap usage were not the same. Attempting to equate them through credits effectively hides lost water, which was an important tracked number for managing the watershed and mitigating future drought risks.
- It was felt customers were affected because the missing revenue could have been used to pay down debt, fund future capital, or avoid rate increases for Windsor residents before consolidation.

b) 2024-25 Audited Financial Statements Information Report – Director Rochon and Andy Forse, Kent and Duffett Auditor (6:47 p.m.)

Director Rochon reviewed the report which highlighted that under provincial legislation, municipalities must prepare annual financial statements, have them audited, and present them to Council for approval before submitting them to the Province. Timely approval ensured compliance with reporting deadlines and maintained transparency and accountability. Following Council's defeat of the motion to approve the 2024-25 Financial Statements, a report was prepared to outline the legislative, financial, operational, and reputational implications of non-approval, with the external auditor invited to advise on next steps for the audit.

Discussion Points:

- Water and sewer revenues were recorded as accounts receivable at year-end based on March meter readings, even though bills were not issued until April. Reading the meters initiated the billing process, once the revenue was measured, it was deemed collectible. Once the process was started that was the appropriate time to collect that revenue.
- Water and sewer billing was done quarterly and did not align exactly with March 31, leaving a number of unbilled days. On the financial auditing side, an accrual would be set up for the days at the end of a billing cycle, but you would also have to eliminate the prior year accrual. The difference between the two (decrease and increase) was deemed to be trivial/inconsequential to the financials. While an accrual could be recorded, it was considered minor and difficult to estimate across many customers, and differences tend to even out year to year.
- Although rate increases may make the amount larger, it was still not considered material and would need to be assessed annually.

- Billing timelines have shifted over time, creating a larger gap. Aligning reads closer to month-end could reduce this; however, operational challenges make it difficult.
- The aim was to bill as close to year-end as possible, but operational limits prevent exact timing as meter reading was an extensive process.
- To improve consistency, staff have implemented advanced planning and scheduling of meter reads and billing cycles, though exact alignment with year-end was not feasible.
- Increased expenditures came from year-end entries (capital from revenue, audit, and debt reconciliations). Additional impacts included approved transfers of some debt/interest to a Special Capital Reserve, and higher distribution and transmission costs, mostly maintenance, with limited amounts eligible for capitalization. The largest increase came from amortization and administration fees, driven by \$3.6M in assets added near year-end
- Expenses (depreciation, administration fees, and completed capital entries) increased mainly due to over \$1.2M in added costs for Water Utility capital projects and fire services. These were recorded after year-end and were not available at the time of the forecast, resulting in a significant variance.
- The Sustainable Services Growth Reserve was extended to March 31, 2026. Funds must be used by then or returned to the Province, unless another extension was requested and approved. Progress reports were submitted three times a year, and funds remain restricted in case repayment was required.
- The accounts receivable balance under Fire Protection was part of the \$1 million billed under Utility and Review Board requirements, shared by WHRM, the County of Kings, and Glooscap based on hydrant counts. The remaining balance is unpaid and overdue; invoices and reminders have been sent.

Councillor Leary-Pinch provided Notice of Reconsideration regarding the defeated motion related to the 2024–25 Audited Financial Statements made at the February 24, 2026 Council meeting. This matter will be addressed at the March 24, 2026 Council meeting.

## 8. **Planning Matter** (7:24 p.m.)

### b) O’Brien Street Development Agreement PID 45055902 - Commencement Date Extension Request

Planner Dunphy reviewed the file. A request was received from Metro Premier Properties Inc. to extend the commencement date for the approved development agreement at 549 O’Brien Street in Windsor by an additional 48 months. The development, originally approved by Council in December 2021 for a mixed-use and residential apartment project, required construction to begin by February 2, 2026. The developer requested the extension due to additional environmental remediation work required to meet provincial regulations, which has delayed the project timeline. If approved, the extension would allow additional time for the developer to proceed with the project, with no financial implications to the Municipality.

#### Discussion Points:

- This was the first request for an extension of this development agreement.
- The 48-month extension was measured from the original execution date of the development agreement.

**MOVED BY COUNCILLORS LEARY-PINCH AND WHEADON THAT COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL APPROVES THE REQUESTED EXTENSION TO THE COMMENCEMENT DATE DEADLINE FOR THE 549 O'BRIEN STREET DEVELOPMENT AGREEMENT BY 48 MONTHS, SO THAT THE NEW COMMENCEMENT DATE IS FEBRUARY 2ND, 2028. MOTION CARRIED**

Mayor Zebian and Councillor Remme left the meeting at 7:25 p.m. and were not present for the discussion. They returned to the meeting at 7:28 p.m. but did not participate in voting on the matter.

**9. Unfinished Business/Postponed Motions – None**

**10. Reports**

a) CAO's Report (7:29 p.m.)

The CAO provided an overview report outlining key governance, administrative, operational, and strategic activities undertaken since the last Committee of the Whole meeting. During this period, Council and staff participated in several meetings pertaining to Fire Service Modernization Planning Session hosted by NSFM, the Organizational Review Presentation to Council, the Nova Scotia Government Budget Update provided by NSFM and the Mayor and CAO attended the Shelburne Consolidation meeting.

Warming Centre update: Caremongers did not receive additional funding. They declined limited March funding, as fundraising and the municipality's \$20,000 contribution covered operations through to the end of March. The centre remains open nightly until the end of March. A broader stakeholder meeting was recommended to clarify roles and plans to look at what potential support for next winter may or may not look like.

Sports Complex/Accessibility concerns: A meeting was held at the Sports Complex to address improper use of accessible spaces during hockey events. It was emphasized these spaces must remain open and available for accessibility use. Accessibility needs were reviewed, and a plan for the committee to receive ongoing updates was established.

Planning Department: Numerous meetings were held, including one with Link Nova Scotia to provide updates. A public report was available for review.

Economic Development: VREN was adapting to a 20% provincial funding cut. Some programs now need applications, but early signs were positive that the VREN would not be impacted too hard by these cuts as their funding already follow these applications guidelines.

Public Works: Ongoing internal meetings occurring with respect to the Hants Border Sewage Treatment Facility to identify ways to progress these discussions with Kings County.

Protective Services: A Police Advisory Board meeting was held on February 17, with a future strategic session with the Board and community in the works. The Fire Services Director recruitment was underway, with interviews (supported by the Nova Scotia Department of Emergency Management and RCMP) planned in the coming weeks.

Discussion Points:

- With respect to the Warming Centre, all parties should meet to share information and identify challenges or barriers with provincial funding.
- A request was made to move the meeting in-camera to discuss a legal/liability matter.

MOVED BY COUNCILLORS REMME AND LEARY-PINCH THAT THE MEETING MOVE IN-CAMERA 7:39 P.M. TO DISCUSS A LEGAL MATTER.

A suggestion was made to let the public meeting continue, while adding the matter to the in-camera portion for further discussion to avoid going in-camera twice.

- Residents have raised awareness of the need for a banking machine and speakers in the lobby/entrance of the Sports Complex.

b) General Operating as of December 31, 2025 (7:41 p.m.)

Director Rochon reviewed the report. Based on the year-to-date financial review, approximately 75% of the budget would typically be used, though seasonal and timing factors create variances. The General Fund was currently projecting an overall surplus of \$286,588, with higher than expected revenues from sewer charges, deed transfer taxes, additional government grants, and interest/penalties. Expenditures were above budget in Transportation due to Dial-A-Ride, increased insurance, and higher road maintenance, including tree removal.

Discussion Points:

- The unconditional transfers were decreased by \$800,000 due to a delay in receiving the Municipal Financial Capacity Grant. It won't arrive by March 31, resulting in an accrual and receivable instead of actual revenue.
- Deed transfer tax was on target with projections.

c) Water Utility Operating as of December 31, 2025 (7:46 p.m.)

Director Rochon reviewed the report and noted that the utility was projecting a deficit of \$16,565. Revenue was trending higher from bulk water sales and updated rate sales, while non-operating revenue was lower due to Bank of Canada prime rate trends. Expenditures were higher in Administration & General due to estimated depreciation and in Transmission & Distribution due to fuel and water main maintenance, including leak detection. Water Treatment costs were projected lower from reduced watershed road maintenance, though this will continue to be monitored.

Discussion Points:

- Auditor fees were estimated to increase by approximately 20%. Based on the current position, the budget was \$95,000; however, the anticipated final cost was approximately \$100,000. Attendance at this evening's meeting contributed to the additional cost.
- The audit committee report and Council recommendation included Options A and B for the Financial Audit. Option B added a staffing component, increasing the cost by about \$8,000, for a total audit cost of \$82,000.

- Fire protection revenue was being tracked; invoices were sent but payments have not yet been received, and billing went out slightly later than usual due to delays in obtaining the final fire hydrant numbers.

d) Water Consumption as of December 31, 2025 (7:52 p.m.)

Director Rochon reviewed the report noting that in December, ten (10) accounts were closed) and two (2) adjustments were made, which slightly increased the yearly totals. Bulk water consumption variance decreased slightly but was expected to stabilize with January billing. A December water break near the Sports Complex contributed to non-revenue water, and partial water conservation efforts were reflected in the October billing. Increased bulk water hauling also impacted usage, these impacts would continue to be reflected in the January report.

Director Richard noted that in his findings he looked at non-revenue water (separating bulk water) and other factors such as system flushing, watermain breaks, fire use, and meter inaccuracies. Comparing two quarters showed a significant improvement; while metered water increased and treated water decreased, non-revenue water dropped from 38% to 25%. This reduction was largely due to focused efforts on leak detection and repairs during the voluntary and mandatory conservation orders. The results highlighted that dedicating staff and resources to ongoing leak detection significantly reduces water loss, though challenges remain due to aging infrastructure and system limitations. Continued investment in staffing and improved meter technology was needed to further reduce losses and provide long-term financial benefits. An offer was extended to members of Council to see how the meters and systems work to gain a better understanding of the system and its challenges.

Work was being done to improve reports by combining Public Works and Finance data and feedback on changes or additional information that would be beneficial to have was welcomed. A suggestion was made to have a separate breakdown for the sewer utility, as it would be valuable to see.

**10. Correspondence (8:07 p.m.)**

a) General Correspondence Received Log as of March 6, 2026

- i. Deputy Minister Chris Morrissey Letter to WHRM Re Revised funding framework for the Regional Enterprise Networks.

b) Correspondence Sent as of March 6, 2026 – None

A break occurred at 8:07 p.m. The meeting was reconvened at 8:18 p.m.

**11. New Business**

a) 3 Year Cooperative Funding of Provincial J Class Roads Recommendation Report – Director Richard (8:18 p.m.)

Director Richard reviewed the report. The current three-year cost-sharing agreement with the Province for paving subdivision (J-Class) roads expires March 31, 2027, and a new agreement was provided for consideration. Signing the agreement did not commit the Municipality to specific projects but allowed participation in the program by submitting prioritized road lists annually for provincial approval. As the Province continues to require a 50/50 cost-sharing arrangement for

upgrades to these roads, it was noted it may be beneficial to maintain eligibility while funding was available. Council direction was required before July 3, 2026 on whether to enter into the new agreement and consider participation beginning in the 2027/28 fiscal year.

Discussion Points:

- Last year, \$250,000 was allocated to the Trunks and Roots program, as provincial funding for J-Class roads was not available due to limited provincial funding.
- WHRM evaluates and ranks roads and submits the list to the Province; the Province then determines which roads were accepted into the program for paving based on applications received from municipalities across Nova Scotia.
- Currently, the Municipality contributes about \$221,000 annually toward J-Class Road maintenance, primarily for snow and ice control, recorded in the operating budget as “Fee to DOT” as per the 1995 agreement with the Province.

**MOVED BY COUNCILLOR WHEADON AND MAYOR ZEBIAN THAT COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL APPROVE AND DIRECT THE MAYOR AND THE CLERK TO SIGN THE THREE (3) YEAR COST SHARE AGREEMENT EFFECTIVE APRIL 1, 2027, NO. 2026-022” RESOLUTION, AS PRESENTED AT THE MARCH 10TH COMMITTEE OF THE WHOLE MEETING. MOTION CARRIED.** Nays: McLean, P. Morton and Jannasch

b) 2026 Citizen Member Appointment to the Climate Action Committee (7:37 p.m.)  
Clerk Snair reviewed the report. The Climate Action Committee has experienced ongoing difficulty filling vacancies despite several recruitment efforts and public advertisements, which have resulted in limited community response. The most recent posting generated one qualified applicant whose academic background and professional experience in climate and environmental research would bring valuable knowledge to the Committee. Appointing this individual would allow the Committee to reach full membership and continue advancing its climate action work effectively.

**MOVED BY MAYOR ZEBIAN AND COUNCILLOR LEARY-PINCH THAT COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL APPROVES LAUREN DOUGLAS BE APPOINTED TO THE CLIMATE ACTION COMMITTEE FOR THE TERM MARCH 24, 2026 TO MARCH 31, 2028. MOTION CARRIED**

**13. Public Comment Period (8:27 p.m.)**

Rick Smith, a Windsor resident, shared observations on Water Utility financials and the MNP Audit review. He noted the review’s scope focused on applying billing credits to prior years rather than verifying overall general ledger accuracy. Historical revenue variations were highlighted, with prior billing credits lowering reported revenue in earlier years and subsequent adjustments increasing revenue in 2023/24. Mr. Smith also discussed accounting treatment of unbilled water, suggesting it should be recognized separately from accounts receivable while still recorded as revenue and an asset. He raised concerns about accruals for water and sewer billing, noting that revenue

between March 7 and March 31, 2025, should be recognized, estimating the adjustment could be around \$250,000. Additionally, he flagged the Water Utility's financials as of December 31, 2025, noting forecasted operating expenditures of \$5.3 million exceeded the \$4.2 million budget, with non-operating costs potentially higher than planned. He emphasized the importance of accurate accruals, regular financial updates, and clearer reporting to understand year-end variances.

**14. In-Camera (8:40 p.m.)**

- a) 2026-02-10 Committee of the Whole In-Camera Minutes
- b) MGA 22(2)(a) Legal Matter
- c) MGA 22(2)(a) Legal Matter

**MOVED BY COUNCILLORS IVEY AND P. MORTON THAT THE MEETING MOVE IN-CAMERA AT 8:40 P.M. MOTION CARRIED**

**MOVED BY COUNCILLORS P. MORTON AND LEARY-PINCH THAT THE MEETING MOVE OUT OF IN-CAMERA AT 9:17 P.M. MOTION CARRIED**

**MOVED BY MAYOR ZEBIAN AND COUNCILLOR P. MORTON THAT COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL DIRECT THE CAO TO PROCEED WITH THE PURCHASE AND SALE AGREEMENT FOR PID #45059987 AS DISCUSSED IN-CAMERA. MOTION CARRIED**

**15. Next Meeting Date / Adjournment – March 24, 2026 Council meeting**

With no further business to discuss, the meeting adjourned at 9:18 p.m.

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Deputy Mayor Debbie Francis, Chair

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Deanna Snair, Municipal Clerk