

WEST HANTS MUNICIPALITY
Committee of the Whole – Budget Meeting Agenda
March 26, 2026, 12:00 p.m.
Sanford Council Chambers 76 Morison Dr, Windsor, NS
(also held via virtual via Zoom and YouTube livestreamed)
Agenda is subject to changes up to and including during the meeting



-
1. Call to Order
 2. Attendance
 3. Announcements
 4. Approval of the Agenda, including additions or deletions
 5. Declaration(s) of Conflict of Interest
 6. 12:00 - 12:30 Overview of previous meeting from March 25 Meeting
 - a. Council Discussion
 7. 12:30 - 1:00 Protective Services – Part 2
 - a. Royal Canadian Mounted Police
 8. 1:00 - 2:15 Capital Budget Overview
 9. 2:15 – 2:45 General Government Services Overview
 - a. Human Resources
 - b. Administration and Governance
 - c. Emergency Management Office
 - d. Financial Services
 10. 2:45 – 3:00 Break
 11. 3:00 – 3:30 Planning and Development Overview
 - a. Planning and Development
 - b. Building Inspection
 - c. By-Law Enforcement
 - d. Climate Action
 12. 3:30 – 4:45 Community Development Overview

- a. Administration
 - b. Program
 - c. Parks & Grounds
 - d. Facilities
 - e. Community Economic Development
 - f. Cemeteries
13. 4:45 – 5:45 Public Works Overview
- e. Facilities
 - f. Roads
 - g. Solid Waste
 - h. Sewer System
14. 5:45-6:00 Break
15. Discussion & Direction from Council
16. 7:00– 7:45 Break
17. Other Business
- a. Hants County Exhibition Grant Recommendation Report
18. ~~Motions & Resolutions—Pending Council Discussions~~
- a. ~~Budget Approval Motion~~
 - b. ~~Taxing Resolution~~
 - c. ~~HMCC Resolution~~
 - d. ~~Tax Exemption List~~
 - e. ~~Property Owners Association Resolutions~~
 - f. ~~Funding Agreement Motions (if needed)~~
19. Next Meeting Date / Adjournment
- a. Committee of the Whole Budget Meeting TBD

WEST HANTS REGIONAL MUNICIPALITY
Special Committee of the Whole Budget Meeting Minutes
March 26, 2026 - 12:00 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 12: pm

2. **Attendance**

Council

Abraham Zebian, Mayor (12:03 pm)
Rupert Jannasch, Councillor Dist. 1 (12:04 pm)
Scott McLean, Councillor Dist. 2
Chrystal Remme, Councillor Dist. 3 (2:48 pm)
Paul Wheadon, Councillor Dist. 4

Debbie Francis, Deputy Mayor, Dist. 5
Kayla Leary-Pinch, Councillor Dist. 7 (4:17 pm)
Paul Morton, Councillor Dist. 8 (ZOOM)
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
Kari Fougere, Act Dir Planning & Development
John Ogilvie, Climate Action Coordinator
Kevin Bennet, Manager Parks & Recreation Facilities
Kathy Kehoe, Director of Community Dev
Kathy Johnston, Manager Recreation & Community
Engagement
Lauren Strecko, RCMP (ZOOM)

Deanna Snair, Exec. Asst/ Clerk
Tim Bouter, Project Engineer
Chelsea Woodman, Financial Services Admin
Kathy Kehoe, Director of Community Dev
Tim Bouter, Project Engineer
Kari Fougere, Act Dir Planning & Development
VanEssa Roberts, Manager Community Economic
Dev
Ed Nugent RCMP (ZOOM)
Kyla Dow, RCMP (ZOOM)

3. **Approval of the Agenda including additions or deletions**

With no proposed additions, the agenda was accepted as presented.

4. **Declaration(s) of Conflict of Interest** - None

5. **Announcements**

Deputy Mayor Francis provided the Land Acknowledgement and Code of Conduct reminder.

6. **Overview of the previous meeting of March 25, 2026**

a) Council Discussion

Key budget references to carry forward throughout the day included the value of a penny, the impact of \$1 million in borrowing, and the forecast for debt servicing over the next five years. The debt service forecast was not updated to reflect any of the proposed new additions.

7. **Protective Services – Part 2**

a) Royal Canadian Mounted Police (RCMP) (12:04 pm)

The RVMP budget reflected a 0.9% increase (\$6,449,187), primarily driven by \$6,095,155 in costs associated with the Federal RCMP contract. This represented an increase of \$20,000 (0.3%) compared to last year's total of \$6,115,736. There was no change in the administrative support provided to the RCMP from WHRM. The Provincial RCMP budget was slightly lower than last year by \$11,408 and accounted for \$224,932 of the total budget, with no anticipated changes related to DNA testing. As a reminder, Council previously approved, in principle, the multi-year financial plan, and the budget presented was based on that framework. A brief recap of the RCMP's multi-year financial plan, originally presented in September 2025, was shared.

Discussion Points:

- 70% percent of RCMP costs were allocated to the West Hants Area Rate, with the remaining 30% assigned to the Windsor Area Rate. This allocation was based on pre-consolidation figures, using the number of police officers within the former municipal boundaries to determine the proportional split applied to the total RCMP contract cost.
- In instances where an officer was absent from work for more than 30 days, the municipality receives a credit for services paid but not delivered. Since consolidation, the municipality has consistently received such credits (surpluses) related to RCMP costs. Officer vacancies can fluctuate on a daily and monthly basis, and any accumulated credits or surpluses were returned to the municipality in the first quarter of the following year.
- No updates were available pertaining to RCMP union negotiations.

8. Capital Budget Overview (12:12 pm)

Five Year Capital Budget

Average annual capital investment was \$38.3 million/year. Since originally provided, additions were made, including Brooklyn Fire Station 1 Tanker (\$924,000 in 2027/28), BFD Tanker 2 SCBA replacements (\$89,000 in 2027/28), BFD Pumper/Tanker 4 replacement (\$2.5 million in 2028/29), and BFD Rescue 5 replacement (\$800,000 in 2029/30).

In addition to the updates presented at the previous meeting, an additional \$10,000 was allocated to the Windsor Community Centre for gym lighting in 2026/27. The previously discussed correction for the Windsor Fire Department ATV now reflected \$85,000. Planning and Development requested the removal of the carryover for the Municipal Planning Strategy review from the 2026/27 fiscal year.

Additionally, a missed carryover for the Water Utility was included for the altitude valve replacement and chamber on Centennial Drive, adding \$156,345 to the 2026/27 budget. With these updates, utilities now represented 10.6% of the five-year capital budget and fire services accounted for 4.4%.

The total projected five-year capital budget was \$191,833,732, with the majority of these projects funded through long-term debt (63.19% or \$121,213,812). Additional funding sources included reserves (6.52% or \$12,505,792), Canada Community-Building Fund (CCBF) at 4.79% or \$9,183,103, and provincial and federal funding at 21.44% or \$41,125,609. Other smaller funding contributions included water capital (2.61% or \$4,999,062), consolidation funding (0.88% or \$1,694,668), user contributions for sewer and water (0.31% or \$603,336), general operations

(0.18% or \$347,349), and water operating (0.08% or \$162,971). It was noted that provincial and federal funding has decreased compared to previous years.

Five Year Capital

Admin/IT/Plan/By-Law (\$1,224,528 or 0.6% of the total five-year capital budget)

Funded primarily through reserves (46.9%), followed by provincial and federal grants (40.8%), the Canada Community-Building Fund (CCBF) at 10.2%, and general operations at 2.1%.

Community Development (*West Hants Sports Complex, Windsor Community Centre, Rail Corridor Trail System and Community Development*) (\$9,893,002 or 5.2% of the total five-year capital budget)

Funded primarily from the Canada Community-Building Fund (CCBF) at 59.1%, followed by reserves (19.5%), provincial and federal grants (15.6%), long-term debt (4.3%), and general operations (1.5%).

Public Works (*Equipment, Facilities, Vehicles, Roads, Other projects and general Public Works*)(\$20,149,782 or 10.5% of the five-year capital budget)

Funded primarily from long-term debt (73.2%), with additional contributions from reserves (12.1%), the Canada Community-Building Fund (CCBF) at 7.5%, provincial and federal grants (5.6%), consolidation funding (1.2%), and general operations (0.3%).

Sewer System (\$12,572,598 or 6.6% of the five-year capital budget)

Funded primarily from long-term debt (95.0%), Users (0.2%), General Operations at 0.9% and Reserves at 3.9%. It was noted there has been no contributions to Reserves due to deficits within the sewer reserves.

Capital Renewal Projects (*Cunnable Creek Stormwater Renewal Project, West Hants projects, Hantsport projects and Windsor projects*) (\$104,840,905 or 54.7% of the five-year capital budget)

Director Rochon reviewed the projects in the five-year period, noting that some projects were provided with pre-approval and in progress (Rand Street and Payzant to King Street connection).

2026/27 Capital Budget (\$40,646,486)

In the current year Utilities represented 34.1% and Fire represented 3.2%.

Funded primarily from long term debt (55.1%), General Operating (0.1%), Users (0.7%), Reserves (8.9%), CCBF (8.7%), Provincial and Federal funding (22.0%), water capital (2.8%), water operating (0.1%) and 1.6% of consolidation funding.

2026-27 Capital Budget Funding Sources by Department

30.8% of the total budget was attributed to Capital Renewal projects, 41.6% was attributed to the Water Utility, 10.6% was attributed to Community Development, 4.0% was attributed to the Sewer System, 3.5% was attributed to Protective Services, 7.6% was attributed to Public Works, 1.1% was attributed to IT and 0.7% to Planning.

2026/27 Admin/IT/Planning/By-Law (1.9% of the 2026/27 Capital budget)

66.0% was provided through Provincial and Federal funding, primarily tied to the Housing Accelerator Fund. An additional 33.7% was drawn from municipal reserves, supporting key investments such as server replacement and financial system upgrades, while 0.3% was from the General Operating budget for projects like the Windsor Waterfront camera upgrades. It was

confirmed that if the new financial system integrates with e-permitting and enables payment processing, it would be eligible for support through the Housing Accelerator Fund as well.

2026/27 Community Development Part 1 (5.5% or \$2.2 million of the 2026/27 Capital budget)

54.4% was from the Canada Community-Building Fund (CCBF), Provincial and Federal funding contributed 25.6%, while the remaining 19.6% was funded through municipal reserves.

2026/27 Community Development Part 2 (5.1% or \$2,059,185 of the 2026/27 Capital budget)

51.1% was from the Canada Community-Building Fund (CCBF), Provincial and Federal funding contributed 6.5%, Long term borrowing contributed 16.0%, Reserves contributed 25.6% and General operating contributed 0.7%.

Discussion Points:

- The intent of the Causeway Trail paving project was to pave the entire trail at some point; however, the current budget of \$150,000 would only cover paving up to the washroom area. The cost to extend paving from the washrooms to the bend near the highway was unknown, but this section was in very poor condition and presents a safety concern. There was support to include this portion in the paving project for this year as well.

2026/27 Sewer System (4% or \$1,638,588 of the 2026/27 Capital budget)

84.4% (\$1.3 million) was from long-term borrowing, 14.4 % from Reserves and 1.3% from General Operating. Sewer laterals which use to be user-paid were not part of the General Operating.

2026/27 Public Works (7.6% or \$3,102,600 of the 2026/27 Capital budget)

73.8% was from long-term borrowing, 10.3 % from Reserves (transportation or vehicle equipment and buildings), 15.5% from CCBF (sidewalks) and 0.3% from General Operating (active signage).

Discussion Points:

- Upgrades to the existing Operations Facility were estimated at \$500,000 (high level) and included washroom renovations, heating and electrical upgrades, safety improvements, ventilation, and enhanced staff amenities. Several of these upgrades were essential regardless of future facility plans. As an alternative to a new building, purchasing an existing building may be an option. While the current location was ideal, suitable properties could become available; however, significant retrofit costs would likely be required. Depending on market opportunities, this approach may offer better value than a new facility or the proposed \$500,000 in interim upgrades.
- The \$400,000 allocated for 100 King Street will fund an RFP for design work for a future municipal complex. As staff lack the capacity and expertise to complete this internally, external consultants will be recommended for Council to consider. A recommendation report is expected in April or May.
- The \$85,000 allocated for Brooklyn Civic Centre upgrades will fund exterior rehabilitation, including repairs to the concrete walkway, panel removal and resealing, painting, and mortar work due to the building's age.
- The \$12,515 allocation for radar speed signs will cover the replacement of non-functioning units, as well as replacing signs being used at the Brooklyn School that were previously borrowed from Public Works.
- Three ½-ton trucks (2013, 2017, and 2018) were originally proposed for replacement; following internal review, one was removed, leaving two for replacement. Surplus vehicles

were typically sold through auctions, with proceeds directed to the Capital Reserve. While trade-in amounts could be applied to reduce replacement costs, most vehicles were well-used at the time of replacement and were sent to auction.

- Sidewalk replacements were split between a general category and a separate line item for Gray to Albert; in future, all will be consolidated under sidewalk replacements.
- LED signage at the Sports Complex was questioned due to concerns about overbudgeting capital projects. With only about 65% completed annually and frequent carryforwards, it was suggested the project be deferred if not likely to proceed, and that greater scrutiny be applied to capital planning.
- Sports Complex refreshing was needed, as the facility was beginning to look worn and would benefit from an operational refresh.
- Concern was raised that West Hants showed only \$3.8 million in the five-year capital plan versus much higher amounts for Hantsport and Windsor. The imbalance exists because the municipality has fewer roads and infrastructure in West Hants. While the J-Class Roads program was provincially supported, other rural areas receive funding through community development, the rail corridor, equipment programs, and projects like Hobart's Beach. Overall, rural districts receive fewer capital-intensive projects due to limited municipal-owned services such as sewer, water, and paved roads.
- Sewer costs were funded through rates, alongside water rates, and were only paid by customers who use those services.
- The IT camera upgrade on the waterfront was a carryover project. The equipment was already on hand; the remaining work was just electrical installation at the previously planned location.
- Server replacements were scheduled over the next five years to update aging equipment and improve technology. Older servers were being monitored and replaced as needed.
- The finance system upgrade was pending; a report on the new system will be presented to Council for consideration.
- The \$89,000 carryover for the Municipal Planning Strategy review was removed, as consultant work was complete and remaining tasks (mainly the approval process) would be staff-led with minimal support. Leaving no budget for additional public engagement was concerning as the draft Strategy has not yet gone to the Planning and Heritage Advisory Committee or Council. A detailed presentation to the Committee, with discussion opportunities was planned. The final public engagement would be reserved for the Public Hearing at the Council meeting. If further engagement was needed, funding and capacity would be addressed through consolidation funding.

9. General Government Services

Within the Departments of Administration and Governance, Emergency Management, and Financial Services, three new HR-related positions are included in the draft budget, with two additional positions proposed. The positions included an Accounting and Financial Analyst (recommended through the MNP report), a Building and Fire Official, a Water Meter Technician, and a new Communications/IDEA Coordinator.

Katie reviewed the proposed positions at a high level, outlining their duties, qualifications, and rationale.

The Building and Fire Official: Supports succession planning and future-proofing the municipality, addressing a shortage of trained and qualified professionals.

The Water Meter Technician: The only proposed unionized position; a dedicated role recommended by the MNP report and fully funded by the Water Utility.

The Accounting and Financial Analyst: A dedicated resource recommended through the MNP report.

Two optional approaches were also presented:

A Communications Specialist position, or an Inclusion, Diversity, Equity, and Accessibility (IDEA) Coordinator to lead and support accessibility, equity, anti-racism, and inclusion initiatives and committees, or a combined Communications/IDEA role that integrates both functions into one position.

Discussion Points:

- If approved, the new positions would begin in July of this year, with all costs inclusive of salaries, pensions, and benefits.
- Benefits included all employer-paid statutory and benefit costs, including WCB, CPP, EI, and employer-paid health and dental plans.
- CPP contribution rates did not change; however, the ceilings increased. CPP Level 1 increased from \$4,000 to \$4,200, and CPP Level 2 increased from \$396 to \$416. EI saw a slight decrease in the contribution rate, but the ceiling increased by \$70. Health and dental benefit costs remained stable.
- The most significant change was to WCB, with the rate increasing from 4.14% to 4.65%, along with an increase in the ceiling from \$3,100 to \$3,700.
- The WCB increase reflected a broader change to provincial rate categories, not specific to West Hants. WCB applies different assessment rates by industry, and WHRM falls under the Municipal Government category, which saw an overall rate increase this year.
- Salary comparisons were part of the Organizational Review. Direct comparisons are challenging because service levels and responsibilities vary by municipality, requiring some interpretation. East Hants was identified as a key comparator based on similar size, scale of services, and population.

Director Rochon presented an overview of salary and benefits by department. Administration totaled \$697,282.55 (9.2% increase), Financial Services \$1,407,225.73 (14.7% increase), Planning and Development \$1,841,929.92 (11.7% increase), Community Development \$1,729,800.65 (3.2% increase), and Public Works \$3,272,181.68 (2.5% increase). Overall, salaries and benefits increased by \$588,090.21 (6.8%) year over year.

For reference, Director Rochon highlighted provincial and municipal spending averages compared to WHRM across several categories, including transportation, recreation and cultural services, public health, protective services, general governance, extraordinary or special items, environmental health, and environmental development services. WHRM was slightly above the

provincial average in most categories. It was noted that WHRM was one of the only municipalities on a municipal policing services agreement.

b) Department of Administration and Governance

2026/27 budget was \$636,188, a 6% increase driven mainly associated with the DEICC committee workplan. Administration (CAO's office) decreased to \$552,489, a 5.5% reduction due to EMO and administrative role reallocations. The West Hants and Windsor area rates associated with the former CAO pensions remain unchanged.

c) Regional Emergency Management Office

2026/27 budget was \$64,698, reflecting a 17.4% decrease in expenses due to a shift from a salaried position to a flat-fee agreement with Kings, based on a blend of uniform assessment and population.

d) Financial Services

2026/27 budget was \$1,513,882, a 20% increase driven by departmental changes over recent years and the proposed addition of one new staff position. Mileage costs were not expected to change, while training and development expenses have increased. Audit costs due to the new RFP contract. Financial services charges were also increased to better reflect actual debit and banking costs based on a three-year average. The "other" category increased to support expanded public engagement prior to budget deliberations as was done this past year. The Finance Department has 14 staff, increasing to 15 if the new position was approved, with a detailed position breakdown provided. The Water Utility contributes to the department's costs through an administrative fee, excluding the Tax Clerk role.

Taxation (\$299,269 or 2.6% increase) - Covered special taxing agreements, property tax assistance program, uncollected taxes, and other municipal policy or bylaw reductions (seasonal and daycare reductions) based on assessment.

Other General Administrative Services (all of the general costs) - included shared costs like telephone, IT, Insurance (7% Increase), PVSC (estimated 2.6% increase), Communications (small decrease), Utility rebates for bulk water and sewer, HR-related costs, professional services (such as land matters), and staff appreciation. IT costs decreased slightly due to service streamlining and improved management controls, though the budget also accounted for expected equipment and hardware shortages, with computer costs projected to increase by 40%. Other services increased by 419.4% year over year to provide flexibility for potential outcomes from the Organizational Review without drawing on reserves, as those outcomes were not yet known.

10. Break - A break occurred at 2 pm, the meeting resumed at 2:30 pm.

11. Planning and Development Overview (2:30 pm)

a) Planning and Development Budget Summary

Expenses totaled \$1,192,456 (13% increase), primarily due to mileage, staff development, and salaries. However, Professional services decreased by 15.8% (\$480,000).

b) Building Inspection Budget Summary

Expenses totaled \$619,373 (increased 26.5%), primarily due to additional Building Official staff and associated costs. Fleet costs included the renewal of a shared fleet lease, split with the By-law Department.

c) By-Law Budget Summary

Expenses totaled \$225,592 (0.5% decrease), primarily due to reductions in administration, mileage, and fleet costs.

d) Climate Action Committee Budget Summary

Expenses totaled \$456,493 (18.4% reduction), primarily due to the Flood Protection Program based on payouts to residents to date. The MCCAP work plan included an \$8,000 carried over from 2025/26. Administration and mileage increased due to the additional inspections required for the Home Flood Protection Pilot Program.

Discussion Points:

Appeal funding was managed by Professional Services in the Planning and Development Department, with average appeal cost estimated to be \$25,000.

12. Community Development Overview

Community Development Budget Summary

Revenue

HMCC revenue slightly decreased to \$884,179 (2.9% decrease), reflecting the portions paid out of the area rate.

General revenue decreased to \$779,250 (2.4% decrease), reflecting lower program fees and grant awards, including decreased funding for the pool due to fewer provincial and lifesaving society programs.

Sports Complex rental revenue increased slightly from advertising, fieldhouse, and other rentals. Welcome Centre was projected to have no changes.

Community Economic Development revenue increased due to the Garlic Festival.

Expenses

a) Administration

Total expenses were \$4,385,416 (increased by 10.7%).

All departments were experiencing increases in administrative costs due to changes in salaries (minimum wages changes) and benefits, along with rising expenses for insurance, power, and utilities (water and sewer).

b) Recreation Programs

Several new programs were being introduced, while others were being continued or expanded from previous years. Within programs, grant funding remained unchanged overall; however, a new Barrier-Free Small Business Accessibility Grant was introduced, allocating approximately \$10,000 within the existing grant policy. For 2026/27, the total grant funding threshold was \$290,559, in accordance with the Grants and Contributions Policy, representing 1.5% of General Tax Revenue.

c) Parks & Grounds

Additional expenses were incurred for fuel and vehicle maintenance, along with increased staff costs related to beautification efforts and enhanced levels of care for public grounds.

d) Facilities

Pool expenses increased primarily due to higher utility costs.

Community Centre expenses increased primarily due to utilities, with the majority of the increase related to building maintenance.

Brooklyn Community Centre expenses increased due to inflation, particularly related to supplies and operational needs within the facility.

Sports Complex expenses increased primarily due to higher costs for power, insurance, building maintenance, and staffing related to rink operations and an extended ice season. Additional costs were incurred for necessary equipment replacements within the facility.

Welcome Centre was not expecting any change.

e) Community Economic Development

Two grants require reconsideration in 2026/27: the GFL Newport Rink grant of \$150,000 (year 4 of 5) and the Landmark East grant of \$5,000 (year 3 of 5).

In addition to taking on Garlic Fest, increased costs were incurred for branding, communications, and advertising, which typically rise each year due to the number of events and supports provided. The most significant change was in festivals, with an increase of approximately \$16,000 related to parades, event support, Garlic Fest, and Christmas and other community holiday events.

Discussion Points:

- The proposed figures included a small increase in power costs based on updated rates.

A summary breakdown of proposed community support and grants for 2026/27 was provided, as approved by policy, by-law, or Council motion. Additionally, Dial-A-Ride was in the second year of its funding agreement, originally approved in 2025/26.

Discussion Points:

- The Windsor Township Business Association Program Coordinator was Karen Cooper, and 2026/27 was the final year of the \$62,417 funding. This was a specific funding agreement approved by Council.
- \$45,872 for the Downtown Development Society was originally provided by the former Town of Windsor and was split between the Township and the Downtown Business Society in Hantsport. The Downtown Business Society in Hantsport was funded by the Commercial Rate in Hantsport (\$3800) and the Downtown Development Society funding for Windsor (a little over \$42,000) was based on the previous funding allocation from the former Town of Windsor) and funded through the Windsor Commercial Rate.
- The \$100,000 Capital allocation for electrical in Windsor was intended to install outlets along Gerrish Street to support festivals. Currently, limited access requires generators for events and prevents holiday lighting displays.
- The Capital budget included a flat-deck trailer, allowing staff to transport gear safely without exceeding weight limits, including hauling tractors to fields, parks, and other work sites.

f) Cemeteries

Only minor increases in operating expenses and salaries and benefits and funded through area rates. Riverbank Cemetery was staffed by one caretaker and one seasonal grounds and maintenance worker, while Maplewood Cemetery's costs were primarily operational and supported by two summer staff.

The Maplewood expansion was approved in last year's Capital Budget, with design work carried forward into the current year and now underway; the final number of plots will be determined once roadway design was completed, and a columbarium was included in the five-year Capital Plan.

Revenues from burials and lot sales do not cover operating costs and were supplemented through area rates, estimated at \$35,900 for Riverbank and \$58,913 for Maplewood. There was currently no ongoing maintenance fee associated with plot purchases, though other jurisdictions use long-term maintenance models that may be worth exploring. A portion of lot sale proceeds was allocated to a perpetual care fund, which continues to accumulate but was not yet sufficient to support major maintenance, and any changes to lot pricing would require Council approval through a bylaw amendment

13. Public Works Overview

Road and Streets Budget Summary – projected total budget of \$2,052,600 (5.9% increase).

Waste Collection and Disposal – projected total budget projected of \$1,963,364 (4.7% increase).

Landfill- projected budget of \$66,289 (13.6% increase).

Waste Diversion - reflects a full year of funding from the new Circular Materials Education Fund, as well as diversion credits received through the partnership with Divert NS and Region 6. Revenues increased by 2.5% (\$86,133) and do not impact the tax rate.

Municipal Facilities (100 King and 76 Morison Drive) - An 8.4% (\$214,596) increase for the King Street facility and a 7.9% (\$151,128) increase for 76 Morison Drive. WHRM has 2 libraries, both of which were General Rated. Windsor was projecting an 8.2% increase (\$43,017), with Hantsport projecting a 9.5% increase (\$67,577).

Courthouse - 72.7% reduction. The costs were associated with maintaining the building.

West Hants Sewer - Sewer rates were determined by Council, with a rate study scheduled to be undertaken this year. Salaries and benefits increased based on allocations for anticipated work. Sewer treatment and disposal costs rose due to higher power costs and increased operational supplies. Lift station costs were proposed to increase as a result of required maintenance at the stations. Administrative costs increased significantly due to higher Kings County costs associated with wastewater treatment in the Hants Border area. Under the current agreement, WHRM was responsible for 67.6% of these costs until 2027/28, at which time the agreement will be updated based on the number of dwellings reflected in the assessment roll. The Sewer utility was also proposed to assume debt servicing costs of \$152,479 related to capital work. Overall, a deficit of \$788,721 was projected, representing a 38% increase over 2025/26, while sewer revenues were estimated to increase by 3% overall.

Discussion Points:

- Rental spaces at libraries were managed directly by the libraries.
- It was suggested that sewer revenues were approximately \$1 million below forecast based on fall actuals. A more detailed review may suggest that revenues will exceed the projected forecast, which could help offset the projected deficit.
- The increase at the landfill was due to enhanced sampling requirements. The abandoned well was showing high water levels when it was rained, which resulted in additional

- monitoring and sampling at both wells. In addition, a change in laboratories also contributed to the increase.
- Sewer and water services were projecting a combined deficit of approximately \$1.3 million. When this happened the water utility draws from its deficit account to offset the shortfall. For sewer services, any shortfall results in no contribution to the Capital Reserve. Any deficit beyond this creates a receivable from General Operating to the Sewer fund. Once the Sewer fund returns to a surplus position, it must first repay General Operating before it can resume contributions to reserves.
 - Within the budgets, garbage collection was noted as two separate amounts: one for collection and one for recycling and organics collection.

14. Break - A break occurred at 3:25 p.m., the regular meeting resumed at 3:56 pm.

Operating Reserves

A preliminary Reserve update was provided based on estimates and assuming all projects were completed. The proposed March 31, 2027 balance for the overall operating reserve was \$2,137,661. Combined the two Reserves based on what was coming in and out was projected to be a little under \$700,000. The RCMP Reserve (Restricted) was sitting at \$756,785 including the proposed \$550,00 spend.

The total proposed spend for 2026/27 was \$2,345,149, with estimated additions of \$1,359,720 resulting in a projected March 31, 2027 ending balance of \$2,137,661. Based on the Reserve Policy we are required to have 10% of our revenue (\$4 million), resulting in being below the Reserve threshold on the Operating Reserve.

Sewer Reserves

Proposed spend for 2026/27 was \$175,428. A negative balance was expected this year for the regional sewer, as no contributions were made, creating a receivable that will need to be repaid. This will be monitored through upcoming rate studies.

West Hants Building Reserve

The proposed 2026/27 spending uses the remaining balance of the Regional Building Reserve.

West Hants Road Infrastructure Reserve

Proposed \$523,736 was planned to be spent, with \$485,714 added, resulting in a projected ending balance of \$432,300. The reserve remains sustainable year over year based on current contribution levels.

Vehicle Reserve

\$25,000 was being used this year, with a potential addition of \$242,857, resulting in a proposed March 31, 2027 ending balance of \$639,248.

Capital Reserves

Not expected to change, but this may vary depending on the timing of the Court House sale.

Former Town of Windsor Fire Equipment Reserve

Proposed spend of \$92,858 for fire equipment from the Capital budget leaving a March 31, 2027 proposed ending balance of \$49,224. Once this reserve was used, they will transition to the regional fire reserve.

Former Town of Windsor Public Works Equipment Reserve

Related to carryover projects, with a proposed spend of \$48,866, resulting in a zero ending balance as of March 31, 2027.

West Hants Building Reserves

This relates to building costs for municipally owned recreation and fire department facilities. The proposed 2026/27 spend was \$212,217, with a \$47,078 contribution, resulting in a projected March 31, 2027 ending balance of \$239,200.

Special Reserves

Canada Community Building Fund - Based on utilization this year it was projected to have a March 31, 2027 ending balance of \$252,263.

Consolidation Reserve - Projected to have a March 31, 2027 ending balance of \$273,266.

Hantsport Infrastructure Reserve - Projected to have a March 31, 2027 ending balance of \$347,686.

Windsor Infrastructure Reserve - Projected to have a March 31, 2027 ending balance of \$1,236,793.

Asset Retirement Obligation Reserve - Projected to have a March 31, 2027 ending balance of \$1,343,459.

Housing Accelerator Fund Reserve - Projected to have a March 31, 2027 ending balance of \$32,069.

Sustainable Services Growth Reserve - Funds have to be used by the end of March 31, 2026, any remaining funds need to be paid back to the Province.

WH Sludge Reserve - As required by the NS Regulatory & Review Board, \$10,000 was deposited each month, resulting in a projected March 31, 2027 ending balance of \$152,362.

Water Reserve - The Water Reserve balance as of March 31, 2026 was projected to be \$738,702. For 2026/27, proposed spending totals \$1,149,781, with proposed additions of \$1,133,922, resulting in a projected March 31, 2027 ending balance of \$722,842.

15. Discussion & Direction

Gas Tax and CCBF funding were the same. The West Hants Gas Tax reserve (specific to West Hants projects) existed prior to consolidation; once funds were used, nothing would be added to that reserve. Following consolidation, the CCBF Reserve became the new program and would be used going forward. Council's reserve policy targets a minimum of 10% of the operating budget (\$4 million) to respond to unforeseen pressures. Staying within policy will require funding projects through means other than reserves.

J-Class Road funding continues to be limited by provincial approvals; it was suggested remaining consolidation funds may be better used to reduce West Hants debt and servicing costs.

Fire capital spending was reviewed, with general support to defer most purchases until a Regional Fire Director was in place to allow for standardization and better asset planning, while retaining funding for critical SCBA replacements.

Concern was expressed about rising tax rates occurring alongside increasing debt, particularly for rural West Hants residents. The widening gap between West Hants and Windsor/Hantsport rates was seen as difficult to justify, even while recognizing higher service levels in urban areas. There was discussion around holding Windsor and Hantsport rates flat and directing any benefit into

infrastructure reserves instead of tax reductions, to improve long-term funding capacity and reduce future borrowing.

Several revenue increases were identified, including increases to tipping fees (\$25,000), increase investment on our returns (\$35,000), and increase deed transfer tax (\$150,000). Smaller added capital items for trails, entrances, and safety upgrades were supported. The Windsor Community Centre basement was discussed as a potential alternative to ongoing annual funding to the Windsor Food Bank.

Concerns remained that relying on reserves to manage tax pressure does not address underlying cost drivers, especially with significant capital needs ahead.

Council revisited solid waste collection on private roads. A \$40,000 initial budget was identified as a starting point, with the understanding that future demand could increase costs. In addition, staff were recommending approving the policy. A trial period was recommended to establish standards, enforcement authority, and cost impacts.

A suggestion was made to use the RCMP surplus (\$700,000) for 2025/26, which residents have already been taxed for to help offset the proposed tax increase associated with RCMP costs for 2026/27. Staff advised against using the full amount, noting that RCMP contract negotiations were ongoing and the surplus may be needed to cover potential retroactive adjustments.

MOVED BY MAYOR ZEBIAN AND COUNCILLOR P. MORTON THAT
COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL ALLOCATE
\$500,000 FROM THE RCMP RESERVE TO OFFSET THE COSTS OF THE
RCMP THIS YEAR

Other protective service costs were general rated, except RCMP costs, which are split 70/30. If RCMP costs were general-rated, it was estimated this would reduce the West Hants rate by \$0.24, increase the general rate by \$0.30, and result in a net \$0.05 increase to the West Hants rate. Windsor would see a \$0.68 reduction.

Concern was raised about focusing too heavily on tax rate adjustments, similar to past approaches, rather than addressing underlying cost pressures. While efforts were made last year to reduce expenses to ease tax impacts, the municipality was not making long-term progress and continued to draw on reserves. The Operating Reserve has been reduced to well below the intended level, with no additional funding being added to reserves, despite significant future capital projects. Questions were raised whether there were alternative, more sustainable approaches to address the issue, as current strategies rely on shifting reserve funds to temporarily relieve tax pressure rather than improving long-term financial stability.

A suggestion was made that fire protection capital purchases (including fleet) should be deferred until the Regional Fire Director was in place to enable better planning, asset tracking, standardization, and bulk purchasing, as recent rapid growth and expedited spending have shown the need for a more sustainable, long-term approach.

Lower Windsor and Hantsport rates were discussed as a way to encourage development in those areas. Council also requested to see budget options that include only one new staff position and reduce fleet replacements by two vehicles.

The \$110,000 allocated to the WTBA was discussed, noting it was currently restricted to Windsor businesses. It was suggested this funding could be redirected to better support businesses across the entire region. It was noted this was the final year of funding for the program coordinator, and any continuation of operational funding was at Council's discretion. The township contribution of \$43,000 could be discussed now or deferred to the next budget cycle, particularly given recent provincial funding cuts.

A similar approach was taken to past West Hants practice with Hantsport by holding Windsor rates steady so that those communities directly contribute more toward the infrastructure and debt servicing they benefit from. While there was recognition that some services are shared broadly, Council acknowledged the need to maintain a distinction between rural and urban taxation due to differing service levels and costs.

This strategy supported directing growth toward established service areas such as Windsor, Hantsport, Falmouth, and Three Mile Plains where existing infrastructure allows for more efficient servicing and better return on investment.

A suggestion was made that Windsor and Hantsport rates be held stable rather than continuing to decrease, to maintain fairness between urban and rural areas. Any financial benefit from holding those rates would be directed into capital reserves to reduce future borrowing and support infrastructure needs. This approach recognized that urban areas receive higher service levels, while ensuring rural residents were not paying the same rates. Options to hold Windsor and Hantsport at a zero-percent change, as well as rate-split scenarios to help narrow the gap, would be presented for Council's consideration.

MOVED BY MAYOR ZEBIAN AND COUNCILLOR P MOTION THAT THE MEETING MOVE IN-CAMERA AT 5:35 P.M. MOTION CARRIED

MOVED BY MAYOR ZEBIAN AND COUNCILLOR P MOTION THAT THE MEETING MOVE OUT OF IN-CAMERA AT 7:10 P.M. MOTION CARRIED

Break occurred at 7:10 p.m. After a short break the meeting resumed at 7:57 p.m.

The proposed changes included the relocation of the RCMP, which resulted in a General Rate increase of 13.8 cents and a 0.2 cent increase in the West Hants rate, while residential rates remained unchanged in Hantsport and Windsor and commercial rates were held steady. Infrastructure reserve contributions increased, with an additional \$83,000 allocated to Hantsport and nearly \$447,000 increase for Windsor beyond the draft budget. To help offset RCMP costs, a 70% draw (\$735,000) was applied to the West Hants rate and 30% (\$315,000) to the Windsor rate. Additionally, a \$228,057 transfer from consolidation cleared the remaining balance of debenture #36A-1, eliminating this obligation from future budgets. Cost reductions were also achieved through the removal of three positions and associated expenses such as training and equipment. On the debt servicing side, several capital items were removed (WFD truck bay door window replacement, hose tower roof replacement and perimeter and replacement utility unit 9, HFD Unit 52 Brush truck wildland lift kit, BFD compact tractor, the Public Works and Parks NAD Ground vehicles were also removed).

At the same time, \$40,000 was added for garbage collection on private roads, and funding for the causeway trail paving project was doubled from \$150,000 to \$300,000, increasing its associated debt servicing costs.

The proposed changes resulted in a decrease in the Capital Budget (\$39,960,801), while the total Operating Budget was proposed at \$40.1 million.

Discussion Points:

- Additional Fire Department items were removed from the Capital Budget beyond those tied to debt servicing, including elevator rescue equipment, ice and swift water rescue suits, the Brooklyn Station 2 horn, and exterior painting, contributing to the overall decrease.
- Collection was kept for the Private roads as discussed. Although the policy was not originally planned to proceed, direction was given to include it for capacity, with the understanding that formal approval processes could allow it to move forward more quickly than May.
- With the proposed increase in the general rate, the new combined rate for Hants was \$1.0323, returning to pre-consolidation levels, while the rates for Windsor (\$1.6464) and Hantsport (\$1.357) remained unchanged.
- With no direction provided on commercial rates, the West Hants rate remained unchanged, while Windsor and Hantsport were held at 5 cents.

Direction:

- Despite efforts, concerns remained that expenses have not been adequately addressed, and little has been done to build reserves and capacity for West Hants. Debt servicing costs continue to increase while reserves remain flat and below the policy. It was felt the current budget does little to prepare for future tax pressures.
- Focusing on limiting expenditures and extending asset life to better align spending with growth was a positive step but there was value in exploring further operational expense cuts that could identify savings and help build reserves for future demands.
- Staff were challenged with identifying additional reductions and potential impacts for Council to consider.
- A summary comparing changes from the initial proposed budget to the updated reductions will be presented for consideration at the next meeting.

MOVED BY COUNCILLOR JANNASCH AND MAYOR ZEBIAN THAT COMMITTEE OF THE WHOLE RECOMMENDS WEST HANTS COUNCIL CAP THE INCREASE TO DEPARTMENTAL BUDGETS AT 2.5% INCREASE FOR THE 2027/28 TAX YEAR. MOTION CARRIED. Nays: Ivey, B. Smith, Wheadon, Remme, Francis

17. Other Business

a) Hants County Exhibition Grant Recommendation Report

In 2023/24, The Windsor Agricultural Society was awarded a \$50,000 Gas Tax grant. The Society requested and received an extension in 2024/25 to complete their project but did not renew their grant in 2025/26. They have since notified us that the project was being finalized and have

requested the grant be extended to 2026/27. As a motion of Council was required for the Gas Tax grant to be disbursed, Council's direction was requested on whether to renew or reauthorize the \$50,000 grant to the Windsor Agricultural Society to allow for the final disbursement of funds.

MOVED BY COUNCILLORS WHEADON AND MCLEAN THAT COMMITTEE OF THE WHOLE RECOMMENDS COUNCIL RENEW THE \$50,000 GRANT TO THE WINDSOR AGRICULTURAL SOCIETY FOR 2026/27 TO ASSIST WITH THE COST ASSOCIATED WITH IMPROVING THE EXHIBITION ARENA BY REPLACING THE PANELS ON THE WEST SIDE OF THE ARENA, UPGRADING THE LIGHTING, WATER & HEATING AS WELL AS WASHROOM ACCESSIBILITY. MOTION CARRIED

18. Motions & Resolutions – Pending Council Discussions

- a) Budget Approval Motion
 - b) Taxing Resolution
 - c) HMCC Resolution
 - d) Tax Exemption List
 - e) Property Owners Association Resolutions
 - f) Funding Agreement Motions (if needed)
- Items were not discussed.

19. Next Meeting Date / Adjournment – April 8, 2026 Special Committee of the Whole Budget.
With no further business to discuss, the meeting adjourned at 8:30 pm.

Deputy Mayor Debbie Francis, Chair

Deanna Snair, Municipal Clerk