



Naturally Yours

414 Woodlawn Drive, PO Box 280 Shelburne, NS BOT 1WO, Phone: (902) 875-3544 - Fax: (902) 875-1278

**REGULAR SESSION OF THE 53rd COUNCIL
OF THE
MUNICIPALITY OF THE DISTRICT OF SHELburne
MUNICIPAL COUNCIL CHAMBERS | 414 WOODLAWN DRIVE
JANUARY 28, 2026 | 6:00 PM
AGENDA**

	<u>TIME</u>	<u>PAGES</u>
1. <u>CALL TO ORDER</u>	6:00 pm	
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3. <u>ACCEPTANCE OF MINUTES</u>		
a. January 14, 2026		3-7
4. <u>BUSINESS ARISING</u>		
5. <u>PROCLAMATION</u>		
a. African Heritage Month – Warden Penny Smith		8
6. <u>PRESENTATION</u>		
a. PVSC Assessment 2026 Update – Paul Beazley, Municipal Account Manager & Rod Tremblay, Director of Appeals & Special Projects	6:00 pm	9-23
7. <u>FINANCE</u>		
a. Preliminary Assessment Role Update 2026 – Erin Hartley, Deputy CAO		24-26
b. Financial Update – January 2026 – Management Team		27-55
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a. Waste Diversion Officer Quarterly Update – Danyelle Smith, Waste Diversion Officer		56-57
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a. Acquisition, Sale, Lease, and Security of Municipal Property as per MGA Section 22 (2)(a)		
b. Legal Advice Eligible for Solicitor – Client Privilege as per MGA Section 22 (2)(g)		
c. Legal Advice Eligible for Solicitor – Client Privilege as per MGA Section 22 (2)(g)		
12. ADJOURNMENT		



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**REGULAR SESSION OF THE 53rd COUNCIL
OF THE
MUNICIPALITY OF THE DISTRICT OF SHELBURNE
Wednesday, January 14, 2026**

The Regular Session of the 53rd Council of the Municipality of the District of Shelburne was held on Wednesday, January 14, 2026, at 6:00 pm in the Municipal Council Chambers.

THOSE IN ATTENDANCE:

Warden Penny Smith
Deputy Warden Heidi Wagner
Councillor Paula Sutherland
Councillor Sherry Thorburn Irvine
Councillor Ron Coole via Microsoft Teams
Councillor Dale Richardson

ALSO IN ATTENDANCE:

Warren MacLeod, CAO
Erin Hartley, Deputy CAO
Marcia d'Eon, Director of Operations
Val Kean, Director of Economic & Community Development
Jenn Bell, Administrator of Protective Services
Nicole Blades, Recording Secretary

1. CALL TO ORDER:

The meeting was called to order at 6:00 pm by Warden Smith.

A moment of silence was held to honour 13-year-old Drew Tyler Nickerson, a municipal resident, who tragically passed away on January 5, 2026.

2. APPROVAL OF AGENDA:

a. January 14, 2026

2(a) **MOTION: APPROVAL OF AGENDA – January 14, 2026**

Being duly moved and seconded, be it resolved that the Agenda for January 14, 2026, be approved.

- **MOTION CARRIED**

3. ACCEPTANCE OF MINUTES:

- a. December 10, 2025
- b. December 18, 2025

3(a) The Minutes of December 10, 2025 were accepted as circulated.

3(b) The Minutes of December 18, 2025 were accepted as circulated.

4. BUSINESS ARISING:

There was no business arising.

6. OPERATIONS & PROTECTIVE SERVICES:

- a. Area Rate Options for Town of Shelburne Fire Truck 2026/27 – Marcia d’Eon, Director of Operations
- b. EV & Solar Update – 414 Woodlawn Drive – Marcia d’Eon, Director of Operations
- c. Region 6 Solid Waste – Resource Management – Budget 2026/27 – Marcia d’Eon, Director of Operations
- d. Monthly Building Report – December 2025

6(a) Marcia d’Eon, Director of Operations, presented the Area Rate Option for Town of Shelburne Fire Truck 2026/27 staff report.

A new fire truck was purchased by the Town of Shelburne with the Municipality’s contribution paid to service municipal residents in the Town’s service area. As per Council’s decision to pay by way of area rate, Ms. d’Eon provided terms for five-year and ten-year area rate options.

Ms. d’Eon advised Council that the Town of Shelburne currently follows a five-year fire truck replacement schedule, which could result in overlapping area rates for multiple capital purchases if a term longer than five years was to be selected.

It was noted that, as assessment values may change, more or less funds could be collected. Any surplus would be placed in a dedicated operating reserve for the next capital purchase in that area, and any shortfall would be absorbed by the Municipality.

Ms. d’Eon also noted as per the Fire Services Agreement with the Town of Shelburne, a community vote is not required, and an information letter will be provided to residents affected by the area rate.

A discussion was held concerning community input on the purchase of new fire trucks, the need for a fire services review, the total cost of the new fire truck purchased and municipal contributions, the sale of the old truck, and the municipal areas covered by the Shelburne Fire Department.

Marcia d’Eon introduced Jenn Bell, Administrator of Protective Services, to Council, noting that she will be conducting a full fire services review. Ms. Bell provided an overview of her career background and experience, and Council introduced themselves.

MOTION: AREA RATE FOR TOWN OF SHELBURNE FIRE TRUCK 2026/2027

Being duly moved and seconded, be it resolved that the Council of the Municipality of the District of Shelburne approve an area rate for the 2025 Dependable Spartan Fire Truck, purchased by the Town of Shelburne, in the amount of \$0.0390/\$100 of taxable assessment (3.90 cents) for a five-year term; and

That the area rate be applied beginning on the 2026-27 tax bills for eligible municipal properties in the Town of Shelburne's Fire District service area; and

That an information letter be sent to residents of the service area detailing the need for the expenditure, the amount of the expenditure, and the area rate and term.

- **MOTION CARRIED**

5. PRESENTATION:

a. Remembrance Project – Yolande Donaldson, Royal Canadian Legion

5(a) Warden Smith welcomed Yolande Donaldson with the Royal Canadian Legion to the podium.

Ms. Donaldson provided Council with an overview of the "Remember Them" Project that was created to remember and honor those that served in the Canadian Forces and were buried abroad with the focus on World War I, World War II and the Korean War.

A printed mural was created that showcases ten veterans from Shelburne County who were all buried away. The murals are available in two different sizes, and each mural comes with documentation that tells the individual story of the ten veterans.

Ms. Donaldson advised that murals have been placed in all schools in Shelburne County and requested that Council consider purchasing for display in a public facilities. Following discussion, Council noted that staff would be in touch regarding an order request.

6(b) Marcia d'Eon, Director of Operations & Protective Services, presented the EV & Solar Update staff report.

Ms. d'Eon provided Council with an update on usage data from the first six months of operation for the electrical vehicle (EV) charging stations and solar panels system installed at the Municipal Building in June 2025.

A discussion was held and it was clarified that the system is performing as projected, as it is designed to cap output based on the maximum amount of energy the electrical grid is able to accept.

6(c) Marcia d'Eon, Director of Operations & Protective Services, presented the Region 6 Solid Waste – Resource Management – Budget 2026/27 staff report.

Ms. d'Eon advised Council that the budget that was presented to Council on December 10, 2025, has been discussed by the Region 6 Inter-Municipal Committee and is now being circulated to Councils for final approval.

A discussion was held and previous year costing was compared.

MOTION: REGION 6 SOLID WASTE – RESOURCE MANAGEMENT BUDGET 2026/27

Being duly moved and seconded, be it resolved that the Council of the Municipality of the District of Shelburne approve the draft 2026/27 Region 6 Solid Waste-Resource Management Budget, as presented at the December 10, 2025 Council Meeting, in the amount of \$834,248, with Eastern Shelburne County’s contribution being \$10,344.16, which represents 6.99% of the municipal billing contribution.

- **MOTION CARRIED**

6(d) Warden Smith reviewed the Monthly Building Report for December 2025.

A discussion was held and it was noted that for the month of December there were seven projects in the prior year versus one in the current year resulting in a significant difference in construction values.

7. CORRESPONDENCE:

- a. Attorney General & Minister of Justice Response Letter Re: Urgent Concerns around Drug Activity, Community Safety, and the Justice System

7(a) Warden Smith reviewed the response letter from the RCMP regarding an advocacy letter sent addressing urgent concerns around drug activity, community safety, and the justice system.

A discussion was held and the RCMP efforts were recognized by Council and the importance of continuation of sending advocacy letters was also noted.

8. COMMITTEE REPORTS/WARDEN’S UPDATE:

- a. Committee Reports
- b. Warden’s Update

8(a) Deputy Warden Wagner noted she attended and provided updates on the following:

- Events Committee Meeting
- Shelburne County Arena Association Meeting

Councillor Thorburn Irvine noted she attended and provided updates on the following:

- Economic Growth Strategy Committee Meeting

Councillor Richardson noted he attended and provided

- Shelburne County Arena Association Meeting
- Audit Committee Meeting

8(b) Warden Smith noted she attended and provided updates on the following:

- January 8 – Shelburne County Regional Emergency Management Advisory Committee Meeting
- January 8 – Economic Growth Strategy Committee Meeting
- January 12 – Shelburne and Area Community Economic Development Society Meeting
- January 13 & 14 – Economic Growth Committee Public Consultations

- January 14 – Audit Committee Meeting

Warden Smith noted there is an Economic Development Survey available online or for pickup at the Municipal Office for residents that were unable to attend the public consultations and would like to provide feedback on the special planning area located along Highway 103. The survey closes at 4pm on February 13, 2026.

9. IN-CAMERA:

- a. Acquisition, Sale, Lease and Security of Municipal Property as per the MGA Section 22 (2)(a)
- b. Personnel Matters as per the MGA Section 22 (2)(c)

MOTION: ENTER “IN-CAMERA”

Being duly moved and seconded, be it resolved that the Council of the Municipality of the District of Shelburne enter “In-Camera” at 6:56pm.

- **MOTION CARRIED**

MOTION: EXIT “IN-CAMERA”

Being duly moved and seconded, be it resolved that the Council of the Municipality of the District of Shelburne exit “In-Camera” at 7:29pm.

- **MOTION CARRIED**

9(a) Item was discussed in-camera and direction was given to staff.

9(b) Item was discussed in-camera.

10. ADJOURNMENT:

There being no further business, the meeting was adjourned at 7:29 pm. The next Regular Council meeting will be held on Wednesday, January 28, 2026.

Nicole Blades
Recording Secretary

Penny Smith, Warden

Date

Erin Hartley, Deputy Chief Administrative Officer



**PROCLAMATION
African Heritage Month
February 2026**

WHEREAS: The Municipality of the District of Shelburne is committed to celebrating heritage of all citizens; and

WHEREAS African Heritage Month provides all residents with an opportunity to learn, reflect, and celebrate the cultural heritage, achievements, and ongoing contributions of African Nova Scotians and people of African descent; and

WHEREAS: This year’s theme is “Strength in Unity: Moving Forward with Purpose, Prosperity, Power, and Progress”, a theme that emphasizes the strength that comes from unity, honoring elders, community resilience, and building a future together rooted in purpose, prosperity, power, and progress; and

THEREFORE, be it resolved that I, Penny Smith, Warden for the Municipality of the District of Shelburne, do hereby proclaim February 2026 as African Heritage Month in the Municipality of the District of Shelburne.

Date

Warden Penny Smith

PVSC 2026 ASSESSMENT ROLL

MUNICIPALITY OF THE DISTRICT OF SHELBURNE

January 28, 2026

ABOUT PVSC



Created under the *Property Valuation Service Corporation Act* and responsible for assessing all property in Nova Scotia as per the *Nova Scotia Assessment Act*.



Delivers an Assessment Roll to all 49 municipalities and over 650,000 Assessment Notices to property owners in Nova Scotia each year.



Municipally funded, not-for-profit. Governed by a Board of Directors.



Approximately 135 employees working in 60 communities across Nova Scotia.

WHAT WE DO & DON'T DO

PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities.
- Deliver ~650,000 Assessment Notices to NS property owners.
- Administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation program on behalf of the provincial government.

PVSC does NOT:

- Have the authority to:
 - Determine land ownership
 - Set tax rates
 - Collect taxes
 - Create tax policy
 - Provide tax relief

MARKET VALUE

The *Nova Scotia Assessment Act* requires that we assess property at **market value**:

*“... the amount which in the opinion of the assessor would be paid if it **were sold on a date prescribed by the Director** in the open market by a willing seller to a willing buyer”*

AND

*“The assessment shown on the roll shall be the assessment that **reflects the state of the property as it existed on the first day of December** immediately preceding the filing of the roll”*

2026 Base Date:
January 1, 2025

2026 State Date:
December 1, 2025

MASS APPRAISAL

- PVSC uses mass appraisal to determine the value of all real property in Nova Scotia each year.
- Mass appraisal is the process of valuing a group of properties as of a given date using common data, standardized methods and statistical testing.
- Property assessments are based on market evidence (sales and financial data). **We do not set the market – we reflect it.**
 - 2026 assessments are based on sales and market evidence from 2024.
- PVSC measures market value assessment accuracy, uniformity, and fairness against the *Assessment Act* and the internationally accepted standards of the International Association of Assessing Officers (IAAO).

THREE APPROACHES TO DETERMINING VALUE

Sales Comparison

Analyze sales of comparable properties to determine value and adjust for local market conditions.

Income

Determine the income a property can earn (after expenses) and convert net operating income to market value.

Cost

Calculate land value and current cost to replace buildings, then deduct for depreciation.

SALES DATA

- PVSC receives property sale information from the NS Land Registry.
- Sales are reviewed to determine if they meet the criteria of an arms-length sale between a willing buyer and willing seller (per section 42 of the *Act*).
 - Contact the seller and buyer
 - Review real estate listings to verify and update property data
- Sales that meet the criteria are used in our analysis.
- By analyzing how the market transacts in different areas we can determine homogeneous market areas.
 - Some market areas might be large such as in a rural area, while others might be a neighbourhood or a street in a city or town.
- In areas that have few or no sales, we expand analysis to include sales from similar areas nearby or use an industry best practice called time trending, which effectively measures the influence of time on sale prices and trends them to a specific point in time (the base date).

THE CAPPED ASSESSMENT PROGRAM

- In 2005, the Provincial Government introduced the Capped Assessment Program, which places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year.
- The CAP is based on the Nova Scotia Consumer Price Index (CPI) in October.

**2026
CAP Rate
= 2.6%**

2026 PROPERTY ASSESSMENT <i>Charlene MacNeil, Director of Assessment</i>				
Classification	Assessed Value	*Capped Assessment	Acres <small>(where applicable)</small>	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$226,800 <div style="border: 1px solid green; padding: 2px; width: fit-content; margin: 5px auto;">Assessed "market" value reflects the market and state of property</div>	\$114,500 <div style="border: 1px solid orange; padding: 2px; width: fit-content; margin: 5px auto;">Capped assessment reflects the NS CPI in October</div>		\$114,500 <div style="border: 1px solid blue; padding: 2px; width: fit-content; margin: 5px auto;">Taxable assessed value is what is used to determine property taxes</div>
2026 TOTAL	\$226,800			\$114,500

Historic CAP Rates

2025:	1.5%
2024:	3.2%
2023:	7.7%
2022:	5.4%
2021:	0.3%

SHELBURNE: 2026 ASSESSMENT ROLL

	2026	2025	2024	2023	2022
Total Assessment Roll	\$905,077,900	\$859,152,700	\$798,180,700	\$638,081,600	\$571,440,400
Total Residential	\$826,322,500	\$783,203,100	\$717,420,500	\$566,482,100	\$503,660,500
Adjusted Total Residential with CAP Applied	\$615,678,400	\$584,606,500	\$554,323,100	\$502,066,500	\$458,044,900
Total Commercial	\$78,755,400	\$75,949,600	\$80,760,200	\$71,599,500	\$67,779,900

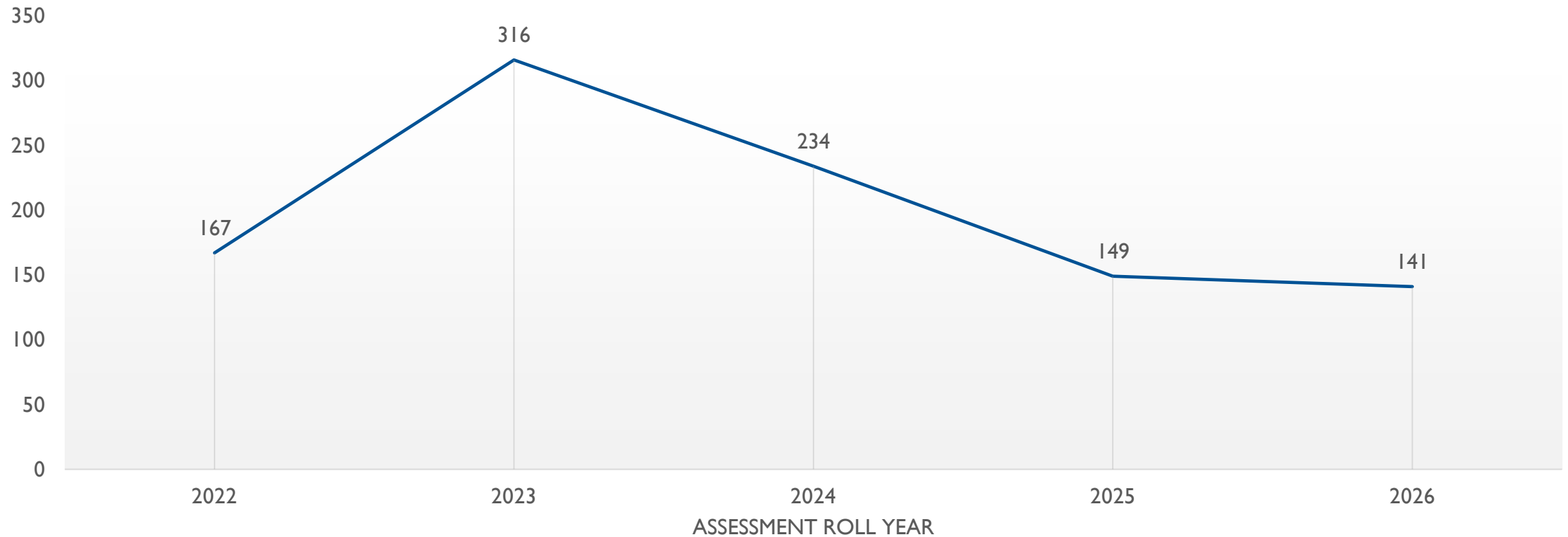
Total taxable value for 2026:

\$599,791,000

Note: figures include taxable and exempt classifications.

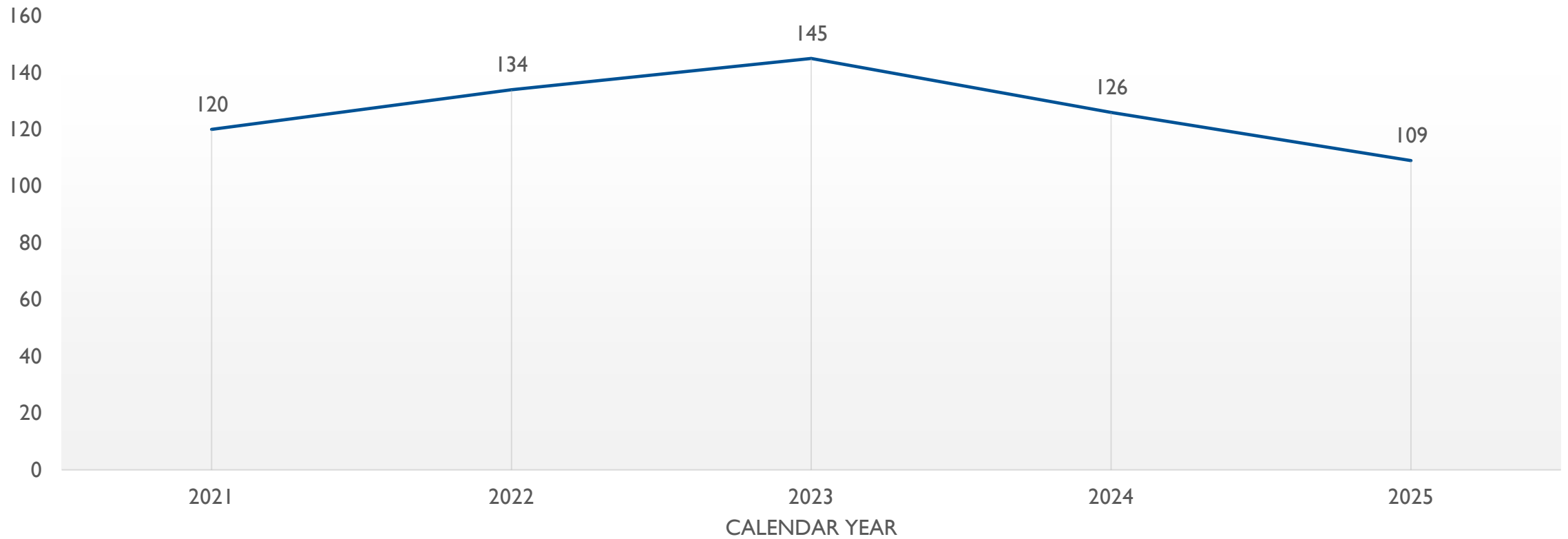
SHELBURNE: QUALIFIED SALES

Number of Qualified Sales Used in Reassessment Analysis



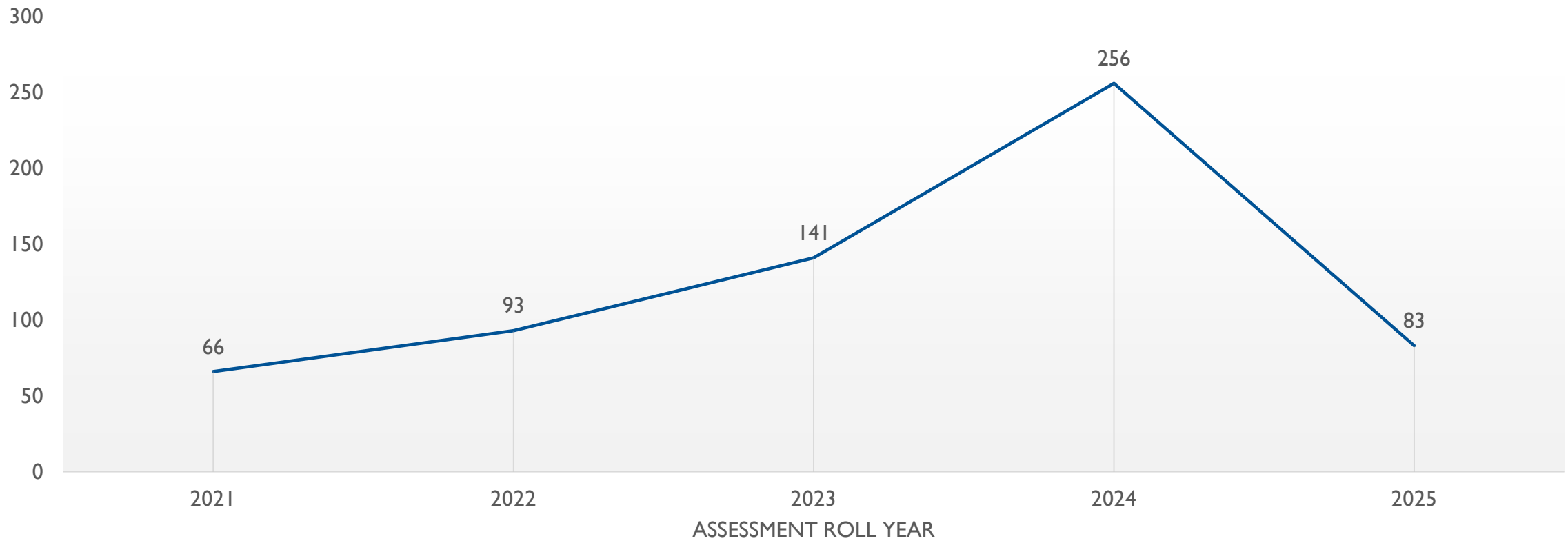
SHELBURNE: PERMITS

Number of Permits Received



SHELBURNE: APPEALS

Number of Appeals Received



THE APPEAL PROCESS

- Each property owner receives a notice of assessment which indicates an assessed value for their property.

2026 PROPERTY ASSESSMENT <i>Charlene MacNeil, Director of Assessment</i>				
Classification	Assessed Value	*Capped Assessment	Acres <small>(where applicable)</small>	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$226,800	\$114,500		\$114,500

- Should a property owner disagree with their assessed value, classification, or ownership they may file an appeal:
 - 2026 assessment appeals **must be received by February 12, 2026.**
 - Instructions on how to file an appeal are included on the assessment notice.
- There are three levels of appeal:
 - PVSC initial assessor review
 - Nova Scotia Assessment Appeal Tribunal (NSAAT)
 - Nova Scotia Regulatory and Appeals Board (NSRAB)

CONTACT INFORMATION

- Many property owner questions and concerns can be addressed and resolved by **calling PVSC before appealing**.
- **Our knowledgeable and expert staff are ready to assist.**
- If you receive questions from constituents about property assessment, please direct them to **call or email our Contact Centre**.

During the 2025 appeal period, **PVSC responded to over 10,000 inquiries** by phone and email.

The **average wait time** before speaking with a PVSC staff person was **16 seconds**.



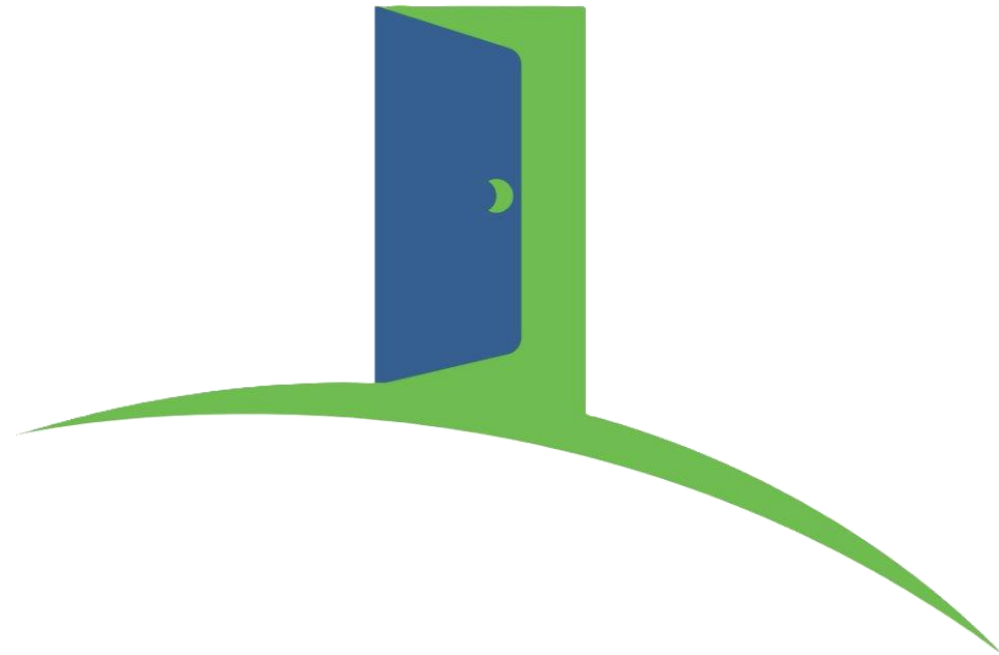
1-800-380-7775



inquiry@pvsc.ca



pvsc.ca



THANK YOU

an increase of \$380,757).

Commercial Assessment overall has **increased** by **8.93%** from the prior year, which will result in a **increase** of approximately **\$57,858** in revenue in 2026/2027 if the commercial tax rate remains the same at \$1.82 per \$100 (similar comparison done in 2025/2026 was an decrease of \$38,943).

According to the PVSC website:

“2026 property assessment reflects:

- The market value of your property on **January 1, 2025**, based on market values and financial data.
- The characteristics and physical condition of your property on **December 1, 2025**, including new construction, renovations, damage or demolition”

PVSC assessment notices were sent out to property owners January 12th, 2026 across the Province.

Appeals from the property owners have to be received by PVSC within 31 days of the date on the Assessment Notice.

ATTACHMENTS

Municipality of the District of Shelburne 2026 Assessment Roll Summary Analysis

Municipality of the District of Shelburne
2026 Assesment Roll Summary
Municipality as a Whole

	2025 Market	2026 Market	% Increase	2025 with CAP	2026 with CAP	% Increase	
01 - Residential	658,269,100	703,855,400	6.93%	472,636,100	505,193,200	6.89%	
02 - Commercial	35,584,100	38,763,100	8.93%	35,584,100	38,763,100	8.93%	
03 - Resource	67,575,600	67,816,600	0.36%	55,369,500	55,834,700	0.84%	
21 - Residential Exempt	2,375,300	2,641,900	11.22%	2,375,300	2,641,900	11.22%	
22 - Commercial Exempt	40,028,800	39,992,300	-0.09%	40,028,800	39,992,300	-0.09%	
23 - Resource Exempt	8,665,600	9,315,100	7.50%	8,665,600	9,315,100	7.50%	
25 - Resource Farm Exempt	282,700	283,100	0.14%	282,700	283,100	0.14%	
26 - Commercial Forest Exempt	1,043,200	1,043,200	0.00%	1,043,200	1,043,200	0.00%	
27 - Resource Forest Exempt	13,406,600	13,256,800	-1.12%	13,406,600	13,256,800	-1.12%	
55 - Provincial Forest Exempt	28,064,500	28,110,400	0.16%	28,064,500	28,110,400	0.16%	
Total Taxable	761,428,800	810,435,100	6.44%	563,589,700	599,791,000	6.42%	
Total Exempt	93,866,700	94,642,800	0.83%	93,866,700	94,642,800	0.83%	
	855,295,500	905,077,900	5.82%	657,456,400	694,433,800	5.62%	
Revenue Residential	9,145,643	9,723,067	6.31%	6,652,871	7,068,952	6.25%	\$ 416,081
Revenue Commercial	647,631	705,488	8.93%	647,631	705,488	8.93%	\$ 57,858
	9,793,274	10,428,556	6.49%	7,300,501	7,774,440	6.49%	\$473,939 ****
Total Dwellings	3,165	3,188	0.73%				
Total Parcels	7,556	7,600	0.58%				
Total Capped Accounts	4,216	4,140	-1.80%				

*** This value will fluctuate as upates are received weekly from PVSC

Assumes residential/resource tax rate is \$1.26/100; commercial tax rate is \$1.82/100

Source - PVSC December 2025 -> Tax District Summary for 2026

Source - PVSC December 2025 -> Assessment Roll for 2026 (# Capped Accounts)

Municipality of Shelburne

Budget Update

2025-01-28

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Director of Recreation & Parks 19

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Financial Overview

For the October 2025/2026 update, each director has included a detailed analysis representing a financial overview of their department for any Projects they oversee, as well as their portion of the General Operating Fund they manage. Below is a summary of the Capital and Non-Capital projects that were approved at budget time, Directors will speak to these projects and if there are any updates in their report below.

Included in this update is an estimate of what the projected outlook for the 2025/2026 budget may be in March 2026. Forecast projections to date anticipate a surplus of \$371,329 come March 2026; this figure is an estimate. October 2025 estimates were \$70,432, the main reasons for the increase are estimated DEED transfer tax overages and estimated unexpected revenue from MDS new agreement with Circular Materials. There are positive cash positions in all bank accounts.

Reserves Update

Approximate Reserve fiscal end balances come March 2026 are broken out follows:

Operating & Capital Reserves	\$4,300,000
<u>Canada Community Building Fund</u>	<u>\$1,300,000</u>
Total Available Reserves March 2026	\$5,600,000* does not include C&D Council Decision

**Budget indicated that the approximate year end reserves would be \$3,834,496. The difference comes from projects that directors have indicated in their reports below will either not proceed or come in under budget, thus resulting in more reserves remaining at fiscal yearend.*

BUDGET 2025/2026 – Original approval April 2025

CAPITAL	
ED - Property Purchase Repayment	146,000
DOPS - Drainage Issues at 414 Woodlawn Drivel	150,000
DOPS - By Law Truck	95,000

DOPS - C&D Upgrades roof canopy/leachate control	800,000
DOPS - Wetlands Polishing Pond	532,000
DOPS - Public Works Equipment-Lawn Mowers/Snippers etc	36,000
DOPS - Signage for Administration Building	50,000
DOPS - Hearing Accessibility Upgrades-baffles, electronics, new glass	102,313
DOPS - Public Works Camera's	2,500
DOPS - C&D Site Camera's	3,368
DOPS - C&D Site Well Installation	12,000
DOPS - EV and Solar (if it goes into this fiscal)	210,090
DOPS - Pumping station Septage Meter	30,000
ED - Survey to WGH Property - 126 Shore Road	11,343
ED - Land Acquisition	100,000
Total	2,280,614
NON CAPITAL	
FIN - 3 year Actuarial Report	5,000
REC - MPAL	4,723
REC - Jordan River Bridge	2,777,390
REC - Trails Bush Clearing	7,500
REC - Trails Grading	7,500

REC - Woodland Multi-Use Trail Association	20,000
REC - Interpretive Sites Upgrades - Sandy Point/West Green Harbour	15,000
REC - EDI Regional Coordinator	6,609
REC - Mobi Chair area - Welkum Park	2,000
REC - Ohio Ball Field Phase 2	20,000
HR - Emergency Services Coordinator Position (Operations Dept.)	75,000
HR - Community Planner (Operations/ Development Dept.) - CONTRACT	95,000
ADM - Strategic Planning Consultant/Facilitator	75,000
ADM - OHS Maintenance and Risk Mitigation	10,000
ADM - Streetlight Conversion Consultant	25,000
ED - Office of Healthcare Professionals Retention Activities (OHPR)	51,500
ED - Property Purchase Repayment and Admin Fee	64,752
ED - Power Grid Analysis	5,000
ED - Housing Grant Program	100,000
ED - Market Gap Analysis x2	60,000
ED - Chamber Support	15,000
ED - Strategic Land Planning	60,000
ED - Brighter Days Campaign	5,000
ED - LCC Fund	70,000

ED - Climate Resilient Coastal Communities Program	7,250
ED - Planning Implementation	25,000
DOPS - Sewage Plant Road Repairs	12,500
DOPS - Windmill Road Repairs	12,500
DOPS - C&D Dite Large Screen and Laptop	5,000
DOPS - Video-Where does my garbage go	2,500
DOPS - Shelburne Fire Truck 1	270,485
DOPS - C&D Site Water Monitoring Plans and Assessments	60,000
DOPS - Flushing & Hydrovac Sewer Lines (26% incomplete)	10,000
DOPS - Pre-Approved Building Plans (HA Part 1)	25,000
DOPS - CRPP-Climate Ready Plans & Processes	78,750
DOPS - C&D Site-Engineering	25,280
Total	4,111,239

Deputy CAO

Revenue:

- Revenue for Miscellaneous Income is where it is expected to be for this time of year, with the exception of funding for the Jordan River Bridge which will be noted in the Director of Recreation's update.
- Revenue for Tenant Rental Contracts is where it is expected to be for this time of year.

Expenses:

Municipal Administration/Other

- Insurances have been paid for the year and are on budget.
- Private Road Maintenance Fees are paid for the year and on budget.
- The Postage GL is over budget as costs and usage are up.
- All other operational GLs are on target for this time of year including:
 - Staff and Council training and travel
 - IT and support services
 - Legal fees
 - Streetlighting
 - Office operations such as telephone, internet, supplies, etc.
- Payments for external services such as public prosecution, regional libraries and the school board are also on track for this time of year.
- Election GL will be over budget due to the unscheduled Special Election for District 4 in February.

Human Resources (Salaries, deductions, and benefits costs)

- All position costs are on target for this time of year, with the exception of:
 - Community Use Supervisor, which is accumulating more hours than anticipated for this time of year due to increased need for supervision of community programs and services offered at SRHS (as previously reported).
 - Administrator of Protective Services was budgeted for nearly the full year, but the position was vacant until November, 2025, so there will be some cost savings.
 - Public Works Labourer position was budgeted for the year, but not yet filled. Casual and Summer employees were hired until the full time position is filled – likely in Winter/Spring 2026. Some cost savings are expected.

Director of Finance

Revenue:

- The tax bills have been issued with a due date of June 30, 2025. A copy of the low income Tax Exemption application was included with the tax bills and mailed to all property owners in April 2025.
- DEED \$542,471 represents actuals for April to December 2025; budget figures use a ten-year average. This will be overbudget this fiscal.
 - prior fiscal years for 12 months (amounts to December) are:
 - ♣ 2024/2025 received \$241,931 (\$136,064 to December)
 - ♣ 2023/2024 received \$360,029 (\$321,510 to December)
 - ♣ 2022/2023 received \$535,945 (\$479,179 to December)
 - ♣ 2021/2022 received \$744,299 (\$544,579 to December)
 - ♣ 2020/2021 received \$321,258 (\$225,341 to December)
 - ♣ 2019/2020 received \$265,701 (\$235,544 to December)
- Federal Grant in Lieu application has been submitted and funds received
- CBC Grant application has been submitted and funds received
- Provincial Grant in lieu application has been submitted
- HST offset application has been submitted and funds received
- Return on investment in the bank accounts interest rate remains strong; projected to be overbudget; budgeted figures use a five-year average
- Penalties & Interest on outstanding invoices will be slightly overbudget; budgeted figures use a five-year average

Expenses:

- Low Income applications as of January 14 ,2026 are at 169 with \$62,135 allocated to date; the deadline is not until February 28, 2026. There were 10 applications whose taxes were paid in full by the grant. At this time last year there had been 143 applications, with a total rebate of \$55,950.
- On September 3rd, 2025, the Tax Clerk sent out a mail drop to 1,962 residential properties within the Municipality of Shelburne, readvertising the Municipalities Low Income Tax Exemption application; as per our policy, we advertise the Low Income Tax Exemption twice per year, the first being a copy of the application put in all the 7,963 tax bills that were sent out April 2025.

The 2025/2026 breakdown is as follows:

Low Income Amounts	Number of Applications	Amount of Rebate
\$35,250 or less	29	\$4,350.00
\$29,500 or less	81	\$24,193.92
\$23,500 or less	59	\$33,591.54
Total	169	\$62,135.46

Comparisons for previous years are as follows:

Tax Year	Number of applications	Budget	Actual
2024/25	168	\$50,000 *income ranges changed but grant amount stayed the same; \$50 tier was removed	\$66,432
2023/24	185	\$50,000	\$50,865
2022/23	179	\$50,000	\$49,095
2021/22	160	\$50,000	\$43,142
2020/21 *First year application was sent with the Tax Bill	173	\$50,000 *income ranges changed as well as the grant amount	\$49,110
2019/20	81	\$25,000	\$20,540

Appeals report from PVSC as of December 1st, 2025 shows there were 83 appeals, of which PVSC have reviewed 82, leaving one outstanding.

Of the 82 reviewed by PVSC:

- 37 were amended, of which 4 have gone to NSAAT.
- 37 were confirmed, of which 11 have gone to NSAAT.
- 9 were withdrawn
- Of the 15 sent to NSAAT, 11 have been completed leaving 4 outstanding.

As a side note, there are currently 2 appeals still outstanding from NSAAT from 2024. Once these appeals are completed this could therefore result in two years of adjustments.

	Tax Year 2023/2024	Tax Year 2024/2025	Tax Year 2025/2026
PVSC Total Appeals	140	256	83
PVSC Completed	140	256	82
PVSC Amended	30	92	37
PVSC outstanding	0	0	1
Continue to NSATT	9	22	15
NSATT completed	3	17	11
NSATT Amended	1	1	5
NSATT outstanding	6	5	4

Allowance for appeals budget is over budget due to appeals submitted to MDS after the tax bill was issued.

Aged Receivables:

As of January 14, 2026, the total uncollected tax/fees were **\$442,410** plus interest; of this amount, \$157,642 is currently in a tax sale position representing 27 properties. Commercial property total \$37,200 plus interest

- Residential and Resource and Forest property total \$389,556 plus interest
- Tax Sale Fees total \$14,298 plus interest
- Private Johns Lake properties total \$200 plus interest
- Town of Shelburne area rate is \$10 plus interest
- Town of Lockeport area rate is \$1,146 plus interest

There are six active PACE loans totaling \$9,996 plus interest.

This time last year, AR was \$355,649 plus interest; of this amount, \$119,782 was in a tax sale position representing 47 properties.

Collections:

Prewarning Letter

On May 1st, 2025, a pre-warning letter was mailed to residents whose accounts were \$5.00 or more in arrears, from the 2024/25 tax year. This letter gives notice to residents to allow them to pay their 2024/25 arrears by June 30th, 2025 to avoid being on the tax sale list in July before the Preliminary Notice is sent.

Once the Preliminary Notice is sent, all arrears including 2025/2026 need to be paid in full to be removed from the tax sale list. There were 375 properties that were sent the pre-

warning letter, representing \$584,286.77. The amounts on the letters detail only the arrears from 2024/25 that need to be paid before June 30th.

The Executive Assistant to Administration and the Executive Assistant to Operations, attempted to contact the owners of the properties through phone calls and social media, to discuss the arrears. During May they were able to speak to, or leave messages for, the owners of 153 of the 375 properties.

This left 222 properties that no contact was made outside of the mailed letter, due to lack of contact information.

As of June 16th, 2025, 215 of the 375 properties have paid in full, leaving 160 still in arrears.

On July 3rd, 2025, we sent out 90 Preliminary Notice of Tax Sale letters, representing 86 properties

Of the 86 properties, 36 were paid in full by the due date of August 5th, 2025, leaving a total of 50 properties on the tax sale list, compared to 74 properties at the same time last year. These 50 properties were charged a Title Search Fee of \$156 on August 5th, 2025

Comparisons for previous years are as follows:

Tax Year	Number of properties	Number of letters	Amount
2025/26	375	414	\$584,286.77
2024/25	363	395	\$464,163.81
2023/24	369	414	\$579,449.00
2022/23	488	564	\$449,969.00
2021/22	442	518	\$452,558.00

Preliminary Notice

Preliminary Notice was sent July 3, 2025

Comparisons for previous years are as follows:

Tax Year	Number of Properties	Number of Preliminary Notices	Amount
2025/26	86	90	\$221,345
2024/25	94	102	\$161,075
2023/24	131	142	\$234,737
2022/23	141	146	\$150,168
2021/22	129	140	~\$190,068

Title Search fee

As of August 5, 2025, 50 properties were charged the title search fee of \$156 and their file was sent to the solicitor.

Comparisons for previous years are as follows:

Tax Year	Number of properties that received a Preliminary Notice	Legal Fee added in August	Tax Sale – How many properties sold?	How many of the properties were redeemed that sold?
2025/26	86	50	TBD	TBD
2024/25	94	74	26/36 *1 property that sold, the bidder did not bring in the remaining funds to complete the sale.	8/26; this represented \$85,048 of the funds collected at Tax Sale. Of the \$262,606 in surplus from the tax sale, MDS will now hold \$177,557 for 20 years or until a notice from the Supreme Court of NS is received.
2023/24	131	97	19/26	5/19 ; this represented \$201,093 of the surplus funds collected at Tax Sale. *An additional five properties were not redeemed, but \$113,956 was claimed in surplus through the Supreme Court of NS. Of the \$439,371 in surplus from the tax sale, MDS will now hold \$178,322 for 20 years or until a notice from the Supreme Court of NS is received.
2022/23	141	68	8/14	3/8
2021/22	129	66	14/17	4/14

60 Day Notice

The first week of October 2025, the 60 Day Notices were sent out to all owners and encumbrancers. Notices were sent out to all parties by registered mail. A copy of the notice was posted at the property during the month of October, where possible.

Tax Year	# 60 Day Notices
2025/26	45
2024/25	67
2023/24	77
2022/23	52
2021/22	58

On October 1st, 2025, 60 Day Notices were sent out to all owners and encumbrancers, representing 45 properties (an additional two properties were pulled by solicitor following title search). Notices were sent out to all parties by courier service as Canada post was on strike. A copy of the notice was also posted at the property, where possible.

Since then, 18 properties have been paid in full, leaving 27 properties still on the Tax Sale list.

Comparisons for previous years are as follows;

- 9 of the properties have deceased owners.
- 9 of the properties were also on last years Tax Sale, and received no bids
- 1 of the properties was also on last years Tax Sale, the bidder did not proceed
- 4 of the properties have been on the Tax Sale for multiple years, 2 of those are now non-redeemable.
- 7 of the properties are owned by 3 owners.
- 7 of the properties owners/concerned parties plan to let the property go the Tax Sale.

The Tax Sale properties were advertised on our website on January 6th, 2026 and a Notice of Tax Sale was posted in the Vanguard newspaper on January 8th, 2026, with another Notice scheduled to be posted January 29th, 2026.

Sealed tender bids will be accepted until 4pm on Friday, February 6th, 2026. The Tax Sale is scheduled to take place in private, with three witnesses, on Monday, February 9th, 2026. Tax Sale results will be posted on our website by end of day Wednesday February 11th, 2026.

Collection letter

On September 2, 2025, 856 Collection Letters were sent and on January 6th, 2026 478 Collection Letters were sent to all property owners with an outstanding balance of \$50 or

more, per the Municipal Policy. This total includes multiple owners of properties, so does not directly reflect the number of properties but rather the number of letters.

Comparisons for previous years are as follows:

Tax Year	# Collection letters sent in September	# Collection letters sent in January
2025/26	856	478
2024/25	915	445
2023/24	822	437
2022/23	820	429
2021/22	758	356

Director of Operations

Revenue:

2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Forecast
\$ 832,105	\$ 727,788	\$ 949,464

Additional revenue is anticipated by year end due to the new Extended Producer Responsibility (EPR) program that commenced December 1st. The Municipality decided to opt into this program which results in us receiving a monthly payment towards our curbside collection costs for recyclables.

Expenses:

EXPENSES	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Forecast
PUBLIC WORKS	\$ 226,798	\$ 136,449	\$ 241,674
BY LAW ENFORCEMENT	\$ 63,250	\$ 7,822	\$ 63,250
SEWAGE TREATMENT OPERATIONS	\$ 145,500	\$ 63,892	\$ 303,365
INSPECTION SERVICES	\$ 69,000	\$ 13,040	\$ 69,000
SHARED SERVICES ADMINISTRATION	\$ 11,810	\$ 5,704	\$ 11,810
WASTE DIVERSION	\$ 86,104	\$ 66,551	\$ 98,604
C&D OPERATION	\$ 296,780	\$ 116,860	\$ 256,765
SOLID WASTE	\$ 868,770	\$ 523,374	\$ 835,000
WIND TURBINE	\$ 27,800	\$ 14,918	\$ 27,800

Public works is over budget due to the Janitorial supplies GL. Janitorial service costs are now being invoiced separately rather than included within the HR budget as an

employment contract. This variance is offset by a corresponding underspend in the HR budget.

Sewage Treatment is over budget due to several factors, primarily due to an unbudgeted sewer project being undertaken in co-ordination with the Director of Economic Development. This unbudgeted project is being paid for by the Housing Accelerator Fund. There was also an unplanned emergency event at the sewage treatment plant whereby there was release of petroleum into the lagoon and a clogged pipe which required expensive repair.

Waste Diversion is forecast to be over budget due to an anticipated need to purchase green carts before the end of the fiscal year. When purchased in bulk green carts are less expensive, this overage reflects a bulk purchase.

C&D is anticipated to be under budget due to the upcoming changes in the operational model which has resulted in a change in the requirements for this site.

Solid Waste will be under budget due to the new Extended Producer Responsibility (EPR) program that commenced December 1st. The Municipality no longer has to pay the tipping fees for recyclables.

Bylaw Enforcement, Inspection Services, Shared Services Administration and the Wind Turbine are all anticipated to be on budget.

Projects:

- By Law Truck-Completed.
 - Budget \$95,000 | Actual \$70,000 | **Under budget by \$25,000~**
- C&D Upgrades-Project changed to a new operational model.
 - Budget \$800,000|Actual Anticipated to be \$272,500| **Under budget by \$527,500~.**
- Wetlands Polishing Pond-Partially Complete-Planned Completion by Year End.
 - Budget \$532,000|Actual Anticipated to be \$532,000|
- Public Works Equipment-Complete
 - Budget \$36,000|Actual Anticipated to be \$54,289| **Over budget by \$18,289.**
- Signage for Administration Building-ongoing, anticipated to carry over into 2026/2027.
 - Budget \$50,000|Actual Anticipated to be \$50,000|
- Drainage Issues at 414 Woodlawn Drive-Postponed to fiscal 2026/2027.
 - Budget \$150,000|Actual \$0|**Under budget by \$150,000.**
- Accessibility Upgrades-ongoing, will extend into fiscal 2026/2027.
 - Budget \$102,300|Actual \$0|**Under budget by \$102,300.**
- Public Works Cameras-to be complete by year end.
 - Budget \$2,500|Actual Anticipated \$2,500|

- C&D Site Camera's-Postponed to next fiscal.
 - Budget \$3,368|Actual \$0|**Under budget by \$3,368**
- C&D Site Well Installation-Postponed pending water monitoring plan.
 - Budget \$12,000|Anticipated \$0|**Under budget by \$12,000**
- Pumping station Septage Meter
 - Budget \$30,000|Actual \$39,000~|**Over budget by \$9,000.**

Administrator of Protective Services

Revenue:

There is no revenue for this directorate in this fiscal.

Expenses:

RCMP expenditures were slightly over budget, and DNA-related costs exceeded budgeted amounts. Capital assistance to the Fire Departments was higher than anticipated due to additional funding requests from the Fire Departments. This overage would be covered by their Fire Department Capital Reserve. All other general ledger accounts within this directorate remain on budget.

Projects:

- Shelburne Volunteer Fire Department Truck- purchase has been completed; fire area rate will be applied in 2026/2027.
- CRPP- project is proceeding, 2025/26. A portion of this project will be completed.

Director of Economic & Community Development

Revenue:

All revenues have been received and are over budget. The Shelburne Events Committee worked diligently to engage support for our events and their hard work has realized additional community financial donations.

Item	Budgeted	Actual YTD	Projected	Surplus/Deficit
Summer Event Revenue	\$11,855	\$16,455	\$16,455	+\$4,590
Fall Event Revenue	\$9,050	\$9,637	\$9,637	+\$587
Winter Event Revenue	\$3,780	\$4,622	\$4,622	+\$842

Expenses:

Item	Budgeted	Actual YTD	Projected	Surplus/Deficit
Community Development	\$57,500	\$44,670	\$57,500	\$0
Planning General	\$61,500	\$16,743	\$61,500	\$0
Website Maintenance	\$8,000	\$7,007	\$7,007	+\$993
Grants to Organizations	\$245,145	\$230,972	\$231,000	+\$14,145
Economic Development	\$205,000	\$50,625	\$200,000	+\$5000
Spring Event	\$3,500	\$874	\$874	+\$2,625
Summer Event	\$38,000	\$42,205	\$42,205	-\$3,705
Fall Event	\$20,000	\$19,196	\$19,196	+\$803
Winter Event	\$14,000	\$11,869	\$11,869	+\$2,130
Healthcare	\$65,000	\$22,167	\$35,170	-\$29,830
Climate Action	\$77,250	\$43,879	\$77,250	\$0
Housing	\$100,000	\$0	\$80,000	+\$20,000

All project and property readiness projects within the Economic Development GL are moving along as expected, except a project for power grid analysis, this is resulting in an anticipated \$5,000 not being spent as budgeted.

The Community Development Coordinator continues to deliver exceptional support for healthcare initiatives, community events, grants to organizations and marketing our beautiful municipality. We have received an extension on our Office of Healthcare Professionals (OHPR) funding into the 2026-2027 fiscal year – this project extension will see \$29,830 not spent now and forwarded to next fiscal year.

We have been promoting our recently approved Affordable Housing Grant Policy, we received one application eligible for potential funding of up to \$80,000. Staff are working with the legal to finalize a legal contract and will work with the Economic Growth Committee to prepare the file for Council discussion at an upcoming meeting. Funds for this item are budgeted to come from the Housing Accelerator Funding.

Director of Recreation & Parks

Revenue:

Total budgeted revenue is \$75,500 with budget actuals currently at \$69,047. It is projected to be a total of \$76,356 at the end of this fiscal. Remaining revenue includes community use rentals and the final MPAL Program contribution from the province.

Expenses:

Total budgeted expenses are \$2,908,390 which includes both the Recreation operating budget and the MPAL budget (both minus staff salaries). Budget actuals are currently at \$97,878 which is due to the majority of the Jordan River Bridge project expenses moving to next fiscal (referenced under Projects below). The expenses budget is projected to be a total of \$149,950 at the end of this fiscal. Majority of the remaining expenses include owner's engineer fees related to the Jordan River Bridge project, costs related to interpretive site upgrades and the installation of a shed pad at Welkum Park, and the Municipality's contribution for the MPAL Program.

Projects and Contributions:

Projects:

1. Pad for mobi-chair storage shed at Welkum Park – This is anticipated to be completed this fiscal year. The budget is set at \$2,000.
2. Interpretive Sites upgrades – Part of the work required at the Sandy Point site is planned to be completed this fiscal year, which will include the removal of the picnic shelter and the purchase of an accessible picnic table. Any potential upgrades at other sites will be determined based on a future facility needs assessment which is included in the municipal strategic plan. The budget is set at \$15,000 but it is anticipated that costs may be less.
3. Jordan River Trail Bridge Rehabilitation – The majority of the work for this project will take place in 2026-2027. This will consist of the design tender being awarded and construction taking place. DesignPoint Engineering and Surveying Ltd. have been hired to provide consulting and engineering services for the project and their fees are projected to be \$37,617 by the end of March and will continue into 2026-2027 until the end of the project. Funding for the project has been secured from the Municipality, the Province and ACOA. The ACOA grant is contingent on work being

completed and with most of the work taking place next fiscal (i.e. construction), only a small portion of their funding has been received.

4. Equity & Anti-Racism Plan support – As noted in the last update, funds in the amount of \$6,609 for a regional EDI position were reallocated to a short term contract position to assist with the development of the Eastern Shelburne County Anti-Racism plan.
5. Trails bush clearing and grading – This has been moved to 2026-2027 as there is now a grant available next fiscal to offset costs.

Contributions:

1. Woodland Multi-Use Trail Association – \$20,000 (\$10,000 gas tax, \$10,000 operating reserve) was provided.
2. Lower Ohio Ball Field Upgrades Phase 3 – \$20,000 (gas tax) was provided.
3. Shelburne County Arena contribution – \$31,306 was provided from the operating budget as part of the Grants to Organizations program. This is the fourth year of a five-year contribution agreement.

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2026

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
REVENUE					
TAXES					
ASSESSABLE PROPERTY	5,974,185.00	5,974,511.76	(326.76)	100.01	5,974,512.00
COMMERCIAL	644,165.00	642,172.67	1,992.33	99.69	641,173.00
RESOURCE	711,533.00	711,625.83	(92.83)	100.01	711,627.00
AREA RATES	40,763.00	40,763.13	(0.13)	100.00	40,764.00
BUSINESS PROPERTY	29,384.00	29,006.24	377.76	98.71	29,007.00
OTHER TAXES	335,000.00	542,471.71	(207,471.71)	161.93	600,000.00
TOTAL TAXES	7,735,030.00	7,940,551.34	(205,521.34)	102.66	7,997,083.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	7,093.00	7,745.36	(652.36)	109.20	7,746.00
FEDERAL GOVERNMENT AGENCIES	598.00	594.94	3.06	99.49	595.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	7,691.00	8,340.30	(649.30)	108.44	8,341.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	252,408.00	2,903.00	249,505.00	1.15	252,408.00
PROVINCIAL GOVERNMENT AGENCIES	18,784.00	18,784.00	0.00	100.00	18,784.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	271,192.00	21,687.00	249,505.00	8.00	271,192.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	3,988,807.00	1,122,999.48	2,865,807.52	28.15	1,926,481.00
RETURN ON INVESTMENT	99,000.00	160,678.68	(61,678.68)	162.30	185,000.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	99,390.00	77,529.63	21,860.37	78.01	99,126.00
TOTAL UNCONDITIONAL TRANSFERS	99,390.00	77,529.63	21,860.37	78.01	99,126.00
OTHER TRANSFERS					

The Municipality of the District of Shelburne
 General Operating Fund Revenue and Expenses

For the Period Ending Mar 2026

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
CGC FIRE DEPARTMENT DEBT SERVICE					
TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS MFC ToFL 2020 FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OPERATING RESERVE	814,069.00	343,417.18	470,651.82	42.19	716,203.00
TRANSFER FROM GAS TAX RESERVE	555,000.00	21,057.67	533,942.33	3.79	36,583.00
TOTAL OTHER TRANSFERS	<u>1,369,069.00</u>	<u>364,474.85</u>	<u>1,004,594.15</u>	<u>26.62</u>	<u>752,786.00</u>
TOTAL REVENUE	<u>13,570,179.00</u>	<u>9,696,261.28</u>	<u>3,873,917.72</u>	<u>71.45</u>	<u>11,240,009.00</u>

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2026

ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	33,926.00	27,354.89	6,571.11	80.63	33,926.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	28,075.00	22,637.39	5,437.61	80.63	28,075.00
COUNCILLOR HONORARIUM	118,243.00	76,387.77	41,855.23	64.60	105,000.00
COUNCILLOR TRAVEL	26,000.00	15,069.62	10,930.38	57.96	26,000.00
ELECTIONS	0.00	4,947.90	(4,947.90)	0.00	15,000.00
UNSM FCM DUES	7,000.00	5,275.99	1,724.01	75.37	7,000.00
TOTAL LEGISLATIVE	213,244.00	151,673.56	61,570.44	71.13	215,001.00
ADMINISTRATIVE					
SALARY	570,201.00	466,866.35	103,334.65	81.88	570,201.00
BENEFITS	111,159.00	90,143.93	21,015.07	81.09	112,431.00
INFORMATION TECHNOLOGY	106,000.00	66,653.28	39,346.72	62.88	105,008.00
PROFESSIONAL DUES	3,475.00	3,792.09	(317.09)	109.12	3,475.00
INSURANCE	80,421.00	79,664.14	756.86	99.06	79,664.00
CONTRACTED ADMIN SERVICES	372,943.00	218,267.11	154,675.89	58.53	347,943.00
ADVERTISING	26,500.00	16,741.94	9,758.06	63.18	26,500.00
POSTAGE	17,835.00	25,365.83	(7,530.83)	142.23	26,000.00
OFFICE SUPPLIES	15,500.00	11,024.97	4,475.03	71.13	15,500.00
TELEPHONE	14,380.00	10,876.39	3,503.61	75.64	14,380.00
LEGAL SERVICES	37,000.00	25,724.00	11,276.00	69.52	37,000.00
STAFF RELATIONS	7,000.00	4,081.96	2,918.04	58.31	7,000.00
OTHER GENERAL ADMIN	10,000.00	11,520.43	(1,520.43)	115.20	15,000.00
OCCUPATIONAL HEALTH & SAFETY	15,500.00	1,941.16	13,558.84	12.52	15,500.00
TRAVEL	17,000.00	12,373.90	4,626.10	72.79	17,000.00
STAFF TRAINING	16,800.00	7,309.82	9,490.18	43.51	16,800.00
EMPLOYMENT ASSISTANCE	3,000.00	2,290.06	709.94	76.34	3,000.00
PROGRAM					
TOTAL ADMINISTRATIVE	1,424,714.00	1,054,637.36	370,076.64	74.02	1,412,402.00

The Municipality of the District of Shelburne
 General Operating Fund Revenue and Expenses

For the Period Ending Mar 2026

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
TAXATION & ACCOUNTING					
SALARY	218,185.00	178,896.12	39,288.88	81.99	218,185.00
BENEFITS	46,262.00	37,834.39	8,427.61	81.78	46,854.00
AUDITING SERVICES	42,000.00	41,453.89	546.11	98.70	43,000.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	60,000.00	62,135.46	(2,135.46)	103.56	62,136.00
TAX EXEMPTIONS - COMMUNITY GROUPS	38,242.00	38,241.87	0.13	100.00	38,241.00
ALLOWANCE FOR APPEALS	14,000.00	28,340.30	(14,340.30)	202.43	28,341.00
TAX SALE	39,000.00	24,903.03	14,096.97	63.85	39,000.00
TOTAL TAXATION & ACCOUNTING	457,689.00	411,805.06	45,883.94	89.97	475,757.00
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00
COURT HOUSE - INSURANCE	0.00	0.00	0.00	0.00	0.00
MDS BUILDING – MAINTENANCE & REPORTS	173,150.00	106,681.51	66,468.49	61.61	175,584.00
MDS BUILDING – INSURANCE	35,971.00	36,914.00	(943.00)	102.62	36,716.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	17,500.00	6,856.65	10,643.35	39.18	17,500.00
PUBLIC WORKS - UTILITIES	10,500.00	3,279.28	7,220.72	31.23	10,500.00
PUBLIC WORKS-INSURANCE	5,453.00	5,740.00	(287.00)	105.26	5,740.00
PUBLIC WORKS-VEHICLE	14,500.00	7,846.96	6,653.04	54.12	14,500.00
TOTAL BUILDING SERVICES	257,074.00	167,318.40	89,755.60	65.09	260,540.00
POLICE PROTECTION					
RCMP	1,162,071.00	877,079.70	284,991.30	75.48	1,169,440.00
DNA	4,500.00	4,900.80	(400.80)	108.91	4,909.00
LOCKUP	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE PROTECTION	1,166,571.00	881,980.50	284,590.50	75.60	1,174,349.00

FIRE PROTECTION

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
MUNICIPAL FIRE DEPARTMENT	325,886.00	296,357.13	29,528.87	90.94	361,575.00
GRANTS					
SHELBURNE FIRE DEPARTMENT	394,283.00	391,843.73	2,439.27	99.38	394,283.00
GRANT					
LOCKEPORT FIRE DEPARTMENT	65,745.00	44,014.10	21,730.90	66.95	65,745.00
GRANT					
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	45,500.00	46,973.35	(1,473.35)	103.24	69,000.00
FIRE PROTECTION - HYDRANTS	50,000.00	47,517.59	2,482.41	95.04	50,000.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	73.14	4,926.86	1.46	5,000.00
FIRE PROTECTION - INSURANCE	24,000.00	15,849.16	8,150.84	66.04	24,000.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
ADMINISTRATOR OF PROTECTIVE SERVICES	75,000.00	8,284.25	66,715.75	11.05	36,700.00
TOTAL FIRE PROTECTION	985,414.00	850,912.45	134,501.55	86.35	1,006,303.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	102,128.00	79,987.82	22,140.18	78.32	102,451.00
VEHICLE	16,000.00	6,692.93	9,307.07	41.83	16,000.00
TRAVEL	200.00	0.00	200.00	0.00	200.00
PROPERTY CLEAN UP	45,000.00	28.23	44,971.77	0.06	45,000.00
OTHER	2,050.00	1,187.29	862.71	57.92	2,050.00
TOTAL BY-LAW ENFORCEMENT	165,378.00	87,896.27	77,481.73	53.15	165,701.00
ROAD TRANSPORT					
STREET LIGHTING	178,740.00	121,061.61	57,678.39	67.73	178,740.00
CLASS J ROADS	42,290.00	30,462.00	11,828.00	72.03	42,290.00
TOTAL ROAD TRANSPORTATION	221,030.00	151,523.61	69,506.39	68.55	221,030.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	184,737.00	128,313.83	56,423.17	69.46	184,737.00
TRAINING	10,000.00	0.00	10,000.00	0.00	10,000.00
OTHER	2,000.00	515.60	1,484.40	25.78	2,000.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
TOTAL SEWAGE TREATMENT OPERATIONS	196,737.00	128,829.43	67,907.57	65.48	196,737.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	25,000.00	11,300.20	13,699.80	45.20	221,865.00
PUMPING STATION UTILITY	10,500.00	4,929.00	5,571.00	46.94	10,500.00
PUMPING STATION - MAINTENANCE AND REPAIR	26,500.00	3,081.35	23,418.65	11.63	26,500.00
PLANT - UTILITY	35,000.00	19,329.83	15,670.17	55.23	35,000.00
PLANT - MAINTENANCE AND REPAIR	36,500.00	24,736.86	11,763.14	67.77	36,500.00
TOTAL SEWAGE TREATMENT	133,500.00	63,377.24	70,122.76	47.47	330,365.00
ENVIRONMENTAL					
ADMINISTRATION	129,500.00	101,029.70	28,470.30	78.02	129,723.00
BUILDING INSPECTION	218,671.00	149,869.03	68,801.97	68.54	219,669.00
FIRE INSPECTION	25,646.00	652.53	24,993.47	2.54	25,646.00
WASTE DIVERSION	156,330.00	120,739.71	35,590.29	77.23	168,003.00
C&D OPERATION	431,073.00	217,229.12	213,843.88	50.39	384,114.00
SOLID WASTE	868,770.00	533,372.77	335,397.23	61.39	835,000.00
TOTAL ENVIRONMENTAL	1,829,990.00	1,122,892.86	707,097.14	61.36	1,762,155.00
WIND TURBINE					
MAINTENANCE	27,800.00	14,918.70	12,881.30	53.66	27,800.00
INSURANCE	2,107.00	1,193.00	914.00	56.62	1,193.00
TOTAL WIND TURBINE	29,907.00	16,111.70	13,795.30	53.87	28,993.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	4,500.00	4,500.00	0.00	100.00	4,500.00
SOLAR PROJECT	0.00	0.00	0.00	0.00	0.00
HEALTH CARE	65,000.00	22,167.27	42,832.73	34.10	35,170.00
ECONOMIC DEVELOPMENT	205,000.00	50,730.47	154,269.53	24.75	200,000.00
SENIOR SAFETY	0.00	0.00	0.00	0.00	0.00
CLIMATE ACTION	77,250.00	43,879.76	33,370.24	56.80	77,250.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
HOUSING - ECONOMIC DEVELOPMENT	100,000.00	0.00	100,000.00	0.00	80,000.00
ICSP IMPLEMENTATION	57,500.00	46,373.97	11,126.03	80.65	57,500.00
GRANTS TO ORGANIZATION	245,145.00	230,972.64	14,172.36	94.22	231,000.00
EVENTS	76,000.00	74,145.78	1,854.22	97.56	74,076.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	830,395.00	472,769.89	357,625.11	56.93	759,496.00
RECREATION & CULTURAL SERVICES					
SALARY	162,158.00	130,977.12	31,180.88	80.77	162,158.00
BENEFITS	29,455.00	24,018.24	5,436.76	81.54	30,001.00
TRAINING	1,000.00	185.00	815.00	18.50	1,000.00
SUMMER STAFF SALARY	86,969.00	81,227.55	5,741.45	93.40	81,228.00
SUMMER STAFF BENEFITS	6,361.00	6,809.02	(448.02)	107.04	6,809.00
SUMMER STAFF TRAVEL					
VEHICLE	10,500.00	7,044.86	3,455.14	67.09	8,000.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	2,000.00	427.88	1,572.12	21.39	1,000.00
SUMMER STAFF TRAINING	3,000.00	3,986.38	(986.38)	132.88	4,000.00
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	1,000.00	370.00	630.00	37.00	1,000.00
GRANTS TO ORGANIZATION					
ADVERTISING	2,000.00	1,237.57	762.43	61.88	1,000.00
ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00
COMMUNITY USE COORD	10,000.00	0.00	10,000.00	0.00	10,000.00
PROGRAMS	25,000.00	21,283.57	3,716.43	85.13	26,853.00
COMMUNITY USE PROGRAM	2,300.00	5,964.51	(3,664.51)	259.33	6,630.00
MPAL PROGRAM	62,723.00	49,761.66	12,961.34	79.34	63,995.00
TOTAL RECREATION & CULTURAL SERVICES	404,466.00	333,293.36	71,172.64	82.40	403,674.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	2,809,390.00	36,334.51	2,773,055.49	1.29	60,817.00
SASI SERVICE AGREEMENT					

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
MAINTENANCE & EQUIPMENT	20,500.00	22,474.55	(1,974.55)	109.63	26,000.00
SHELBURNE COUNTY ARENA	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	2,829,890.00	58,809.06	2,771,080.94	2.08	86,817.00
FISCAL SERVICES					
BANK CHARGE	5,000.00	1,822.92	3,177.08	36.46	5,000.00
PENSION FEE	500.00	0.00	500.00	0.00	500.00
PAYROLL FEE	1,750.00	(2.11)	1,752.11	(0.12)	1,750.00
LOANS	370,045.00	315,224.90	54,820.10	85.19	315,225.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	6,204.00	6,203.98	0.02	100.00	6,204.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO OPERATING RESERVE	0.00	0.00	0.00	0.00	0.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	8,884.00
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00	35,000.00
SOU WEST NOVA TRANSIT	0.00	0.00	0.00	0.00	0.00
TOTAL FISCAL SERVICES	432,383.00	367,133.69	65,249.31	84.91	377,563.00
CONDITIONAL TRANSERS					
CORRECTIONS	0.00	0.00	0.00	0.00	0.00
PUBLIC PROSECUTION	3,500.00	487.50	3,012.50	13.93	3,500.00
ASSESSMENT SERVICES	148,755.00	148,754.92	0.08	100.00	148,755.00
REGIONAL LIBRARY	34,100.00	34,100.00	0.00	100.00	34,100.00
REGIONAL SCHOOL BOARD	1,693,360.00	1,411,132.93	282,227.07	83.33	1,693,360.00
TOTAL CONDITIONAL TRANSERS	1,879,715.00	1,594,475.35	285,239.65	84.83	1,879,715.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
AREA RATE	14,500.00	14,500.00	0.00	100.00	14,500.00
TOTAL UNCONDITIONAL TRANSERS	14,500.00	14,500.00	0.00	100.00	14,500.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
EMERGENCY MANAGEMENT					
SEARCH AND RESCUE	0.00	0.00	0.00	0.00	0.00
REMO	97,582.00	4,719.02	92,862.98	4.84	97,582.00
TOTAL EMERGENCY MANAGEMENT	<u>97,582.00</u>	<u>4,719.02</u>	<u>92,862.98</u>	<u>4.84</u>	<u>97,582.00</u>
TOTAL EXPENDITURES	<u>13,570,179.00</u>	<u>7,934,658.81</u>	<u>5,635,520.19</u>	<u>58.47</u>	<u>10,868,680.00</u>
SUMMARY					
TOTAL REVENUE	13,570,179.00	9,696,261.28	3,873,917.72	71.45	11,240,009.00
TOTAL EXPENDITURES	13,570,179.00	7,934,658.81	5,635,520.19	58.47	10,868,680.00
SURPLUS/(DEFICIT)	0.00	1,761,602.47	(1,761,602.47)	0.00	371,329.00



STAFF REPORT

TO: Council

FROM: Danyelle Smith, Waste Diversion Officer

APPROVED BY: Marcia d'Eon, Director of Operations

DATE: January 28, 2026

The past few months have been both busy and productive, with continued progress in operational improvements and program development. Following the implementation of Extended Producer Responsibility (EPR) on December 1, 2025, residents had questions regarding curbside collection and newly designated materials. The absence of a local depot accepting these materials required additional outreach and support to assist residents during this transition.

Training: I attended my first Waste Resource Association of Nova Scotia (WRANS) conference in Halifax. The conference provided a valuable opportunity to connect with industry professionals and strengthen working relationships by putting faces to familiar names.

Curbside Collection: Daily inquiries continue, primarily related to waste separation. I met with the waste haulers on January 8, 2026 at the beginning of their day to discuss any concerns and to answer any questions they had. Rejection rates have been higher over the past few months, mainly due to unsorted waste, cat litter placed in organics carts, and organic contamination in blue bags. Educational efforts continue to be used to address these issues, including phone calls, site visits, and social media posts. We are also planning a waste community conversation, which will be released before the end of the fiscal year. In the coming months, a waste audit will be conducted in collaboration with the contractors to help address curbside issues.

Extended Producer Responsibility (EPR): EPR is in full swing. There have been many calls regarding what goes where with the latest list of items that can be added to the blue bags. Not having a Depot in the area has made this slightly more complicated, however we are navigating as best we can, until CM has this piece sorted out.

Fall Metal Cleanup: October 7–17, 2025 was completed without any issues reported by our contractors. I am pleased to report that 36,020 pounds of metal was collected.

Green Carts: There has been reports from the contactors re: frozen organics. I have posted ways to help prevent this from happening on our social media platforms. Contractors are also using the “Frozen Compost” stickers. These stickers have suggested tips to help prevent compost from freezing to the sides of the cart.

Green Cart Recycling: With the assistance of Public Works staff, the wheels and metal axles were removed from broken green carts. Two trips were made to Sustane, located in Chester, to deliver broken green bins that had accumulated and been stored at Public Works. A total of 1.49 tonnes of plastic was diverted from landfill. The removed metal components were taken to the C&D site and added to the metal crushing pile. Although the initiative was cost-neutral, it was encouraging to know that these carts were not sent to a landfill and were instead recycled.

Household Hazardous Waste (HHW): A shipment was sent out, October 14, 2025. Product Care performed an inspection on September 15, 2025, with no infractions reported. Occupational Health and Safety (OHS) also conducted an inspection of Public Works and the HHW program. A few items at HHW require attention and are being addressed.

Special Fall HHW Event: We held a mobile HHW event in Lockeport on October 4, 2025. It was a busy day. There was feedback during the event that some residents were not aware of the event. Although, it was advertised via social media as well as posters around the Lockeport area, I will be sure to increase the awareness for the next event.

Battery Recycling: Call2Recycle shipment went out on October 27, 2025. Our first shipment for 2026 will soon be completed. This program has picked up over the past few months.

Paint Program: A Product Care Recycling shipment was completed on October 24, 2025.

Light Recycling Program: This program has also been picking up since last year. A shipment will take place in early February 2026.

RMRF Transfer Station: The C&D site has been a big focus for the past few months with the new operating model set to take place in April 2026. I have been working on a draft update of the C&D disposal policy and recommendations for tipping fees with the new operating model.

Overall, day-to-day operations have been running smoothly. I continue to respond to resident inquiries, monitor curbside collection issues, and adjust education and enforcement activities as needed. Upcoming priorities include completing a curbside waste audit, supporting residents through ongoing EPR changes, and preparing for the new C&D site operating model.



Naturally Yours

414 Woodlawn Drive, PO Box 280 Shelburne, NS BOT 1WO Phone: (902) 875-3544 Fax: (902) 875-1278

January 21, 2026

To Whom It May Concern,

I am writing on behalf of the Municipality of the District of Shelburne to express our support for SHYFT's application to the Affordable Housing Association of Nova Scotia.

Shelburne County continues to experience significant housing challenges, including limited affordable housing supply, increasing housing instability, and growing pressure on local service providers. While there is dedicated and impactful work being done across our community, the current housing support system is fragmented, and as a result, many residents fall through the cracks when trying to navigate available resources and services.

SHYFT has consistently demonstrated a strong understanding of these local challenges and has played an important role in supporting individuals and families experiencing housing insecurity. The proposed addition of a full-time housing support worker within Shelburne County represents a critical opportunity to strengthen local capacity while also helping to establish a more coordinated and responsive housing support system in our region.

From a municipal perspective, this initiative aligns closely with our priorities related to community well-being, social sustainability, and collaborative service delivery. Coordinated housing supports will not only enhance service efficiency but will also improve access, continuity of care, and long-term housing stability for those most at risk.

The Municipality of the District of Shelburne fully supports SHYFT's efforts to strengthen housing supports in our community and believes this application represents a meaningful and necessary step toward addressing local housing challenges in a collaborative and sustainable way.

Thank you for your consideration of this application. Should you require any additional information, please do not hesitate to contact our office.

Sincerely,

Warden Penny Smith

Warren MacLeod, CAO

Warren.MacLeod@municipalityofshelburne.ca

Penny Smith, Warden

www.municipalityofshelburne.ca warden@municipalityofshelburne.ca



**Audit Committee
Report to Council
2025/2026**

10(a)(i)

Last Updated:
December 18, 2025

Meeting Date:

Discussion and Action Items

Thursday, July 3, 2025

Review of 2024/2025 Audit:

Presentation by Gloria Banks & Victoria Ells

FCI 2021/2022:

Presentation by Michelle Williams

Review of 2024/2025 Council & Hospitality Expense Reports Including Policies:

Presentation by Michelle Williams

Financial Update - July 2025:

Presentation by Michelle Williams

Year to Date Audit Committee Report to Council:

Presentation by Warden Penny Smith, Chair

Wednesday, January 14, 2026

Election of Officers:

Lead by Erin Hartley

Review of Terms and Reference:

Presentation by Erin Hartley

Auditors Plan March 31, 2026:

Presentation by Gloria Banks

FCI 2023/24:

Presentation by Michelle Williams

Financial Update - January 2026:

Presented by Management Team at the January 28, 2026, Council Meeting

Year to Date Audit Committee Report to Council:

Presentation by Warden Penny Smith