

**Audit Committee Meeting
April 23, 2026
Town Council Chambers**

Present

Mayor Sean Cameron
Councillor Leon MacLellan
Councillor Patrick McKenna
Councillor Diane Roberts
Councillor Juanita Pelly
Councillor Jack Sullivan
Mary Oxner, Community Committee Member

Randy Delorey, CAO
Melanie Fougere, Municipal Clerk
Meaghan Barkhouse, Director of Corporate Services
Bethany Collier, Manager of Accounting
Shannon Long, Marketing and Communications Officer

Absent with Regrets

Deputy Mayor Andrew Murray

1. Call to Order

Mayor Cameron called the meeting to order at 6:06 pm.

2. Approval of Agenda

Motion: That the agenda be approved as presented.

Moved by: Councillor MacLellan

Seconded by: Councillor Roberts

Motion carried.

3. Acceptance of the Minutes of April 8, 2026

The minutes of the April 8, 2026, meeting were accepted as presented.

4. New Business

4.1 2026-2027 Operational Budget

Ms. M. Barkhouse presented an overview of the draft 2026-2027 Operating Budgets for the Town General and Water Utility. She advised that clarification regarding the Electric Utility budget would be provided in the coming weeks.

Committee reviewed the proposed Town General Budget. Discussion took place regarding the Mayor and Council expenditure line, specifically the inclusion of Community Grants and whether those expenditures should be identified separately. Ms. M. Oxner noted that grant expenditures are disclosed elsewhere within the financial statements.

Ms. Barkhouse reviewed the major variances within the budget.

Discussion took place regarding the proposed Project Communications position funded through Capital Labour. Members expressed support for enhancing communications

related to municipal projects, with several members favouring a term position rather than a permanent full-time role. Discussion also included workload capacity, public engagement opportunities, and evaluation of the position's effectiveness.

Ms. Barkhouse reviewed the proposed tax and levy impacts, noting:

- No increase to the tax rates:
 - Residential: \$1.30 per \$100 assessment
 - Commercial: \$2.90 per \$100 assessment
 - Resource: \$1.30 per \$100 assessment
 - Fire Levy decrease of \$0.02 to \$0.044 per \$100 assessment.
 - Waste Levy decrease due to the Provincial Extended Producer Responsibility (EPR) Program.
 - Sewer Levy increase to 106.3% of water charges to support additional capital works.
- Committee reviewed other budget highlights, including:
- Incorporation of the approved Capital Budget.
 - Business continuity funding related to the financial software lifecycle replacement.
 - Banner replacement and pole repair program.
 - Rain Barrel Reimbursement Program.
 - Adjustments to the Community Grants and Council Discretionary Fund.
 - Office of the Mayor expense line.

Ms. Barkhouse advised that the proposed budget requires \$375,500 from operating reserves to balance and review the proposed reserve impacts.

Discussion took place regarding reserve balances, financial indicator reporting, resident property tax impacts, sewer charge impacts, road maintenance funding, and the Solar Garden project.

Motion: That the Audit Committee recommend that Council approve the 2026-2027 Operating Budget as presented with the reduction of the Projects Communications position to reflect a six-month term.

Moved by: Councillor MacLellan

Seconded by: Councillor Roberts

Motion carried.

Resolution 2026-04-23A Re: 2026-27 Budget

It was Moved by Councillor Roberts, and Seconded by Councillor Sullivan "WHEREAS the Town of Antigonish estimates the amount of \$ 18,017,515.80 as necessary

expenditures for the lawful purposes of general Town operations, and revenue, other than taxation revenues in the amount of \$ 9,672,788.03 for the year 2026-27;

AND WHEREAS the net amount required to be raised by taxation is in the amount of \$9,672,788.03;

THEREFORE BE IT RESOLVED that the tax rate to be set for 2026-27 at the rate of \$ 1.30 for Residential and Resource and \$ 2.90 for Commercial properties per \$100.00 of taxable assessment; and a Fire Levy of \$ 0.044 per \$100.00 of assessment.

AND FURTHER BE IT RESOLVED that the due date for 2026-27 taxes to be paid to the Town of Antigonish be June 30, 2026;

AND FURTHER BE IT RESOLVED that the interest charged on taxes be set at 9% per annum on the taxes outstanding after the aforesaid due date of June, 2026.”

Motion carried.

Resolution 2026-04-23B Re: 2026-27 Waste Management Collection

It was Moved by Councillor Pelly, Seconded by Councillor MacLellan “THEREFORE BE IT RESOLVED by the Town of Antigonish that the Waste Management Collection charge for 2026-27 be established as \$ 235.78 per equivalent unit;

AND FURTHER BE IT RESOLVED that the due date for 2026-27 charges to be paid to the Town of Antigonish be June 30, 2026;

AND FURTHER BE IT RESOLVED that the interest charged on charges be set at 9% per annum on the amounts outstanding after the aforesaid due date of June 30, 2026.”

Motion

carried.

Resolution 2026-04-23B Re: 2026-27 Sewer Rate

It was Moved by Councillor McKenna, Seconded by Councillor Pelly “THEREFORE BE IT RESOLVED by the Town of Antigonish that the Sewer Rate charge for 2026-27 be established as 1.063 of Water Base Rate and Total Water Consumption charge;

AND FURTHER BE IT RESOLVED that the due date for 2026-27 charges to be paid to the Town of Antigonish 30 days from the invoice date;

AND FURTHER BE IT RESOLVED that the interest charged on charges be set at 9% per annum on the amounts outstanding after the aforesaid due date of 30 days from the invoice date.”

Motion carried.

5. Adjournment

With no further business, Councillor Roberts called for adjournment at 8:31 p.m.