



**Town of Shelburne  
Special Town Council  
Budget Meeting Minutes**

Tuesday, May 6<sup>th</sup>, 2025

**APPROVED**

**Council Members Present**

Mayor Stanley Jacklin  
Deputy Mayor Donnie  
Acker  
Councillor Elizabeth Acker  
Councillor Therese Cruz  
Councillor Sheldon Ringer

**Staff Present**

CAO, Sarah Mattatall  
Consultant, Ken Smith  
Finance Manager, Jane Crowell  
Senior Planner, Mike Kahn  
Executive Coordinator, Jessie Dyer  
Executive Coordinator, Jill Webb

**Call to Order**

Mayor Jacklin called the Council meeting to order at 6pm.

**Approval of the Agenda**

*THAT* Council approves the Agenda for May 6<sup>th</sup>, 2025, as presented.

**Council Items**

**a) Introduction to the Budget Process (CAO)**

CAO Mattatall welcomed Council to their first budget meeting for the FY25 (1 April 2025 – 31 March 2025) noting that she would begin with an overview before turning over to staff to present the budget in detail. She encouraged Council to ask questions at any point in the discussion.

CAO Mattatall then discussed Council's Top 5 Strategic Priorities for the 2025-26 budget.

**#1 ROSEWAY MANOR REBUILD & MAJOR DEVELOPMENTS** – Advance wastewater infrastructure upgrades to support development.

**#2 LAND USE BY-LAW & MUNICIPAL PLANNING STRATEGY** – Finalize the review and update of the LUB and MPS and begin implementation.

**#3 STAFFING – SUCCESSION PLANNING & EMPLOYEE RETENTION** – Develop and implement a comprehensive staffing strategy that includes succession planning for key roles, reorganizing where needed, and the creation of a professional development and retention policy to support employee growth, satisfaction, and a long-term organizational stability.

#4 LEASES & AGREEMENTS – Review and update existing leases and agreements to identify financial improvement opportunities.

#5 DEER POPULATION MANAGEMENT – Investigate and implement solutions to manage deer overpopulation within town limits.

b) **Review of Preliminary Draft Budgets - 1 April 2025 - 31 March 2026 (Finance Manager)**

i. **General Operating**

Jane read: The Town of Shelburne Preliminary General Operating Budget for 2025/26 is \$5,013,215. This is an increase of \$340,850 (approximately 7% increase from 2024/25 budget). Assessment is up which means Tax Revenue has increased as well. As stated, every year, expenses continue to rise including those associated with expenditures required to be incurred to address upcoming development projects as well as added responsibilities. The Town of Shelburne is anticipating future development within the Town in the upcoming two to three years, which in turn will enable the Town Council to look at reducing tax rates and putting money away in reserves as the Town benefits from these added revenue sources. Until the tax revenue is realized with future developments, the Town Operating Budget continues to be a challenge. An additional challenge to this year's budget is the unknown full impact of tariffs on goods and services.

**REVENUE-**

**Tax Revenue \$3,009,233 (60%)**- Proposing tax rates to remain the same as 2024/25 for Residential/Resource and Commercial tax rates for 2025/26. Residential/Resource revenue up approximately 5.2%, due to the ongoing Housing Market and Commercial revenue up approximately 2.5% due to continued sales and renovations of Commercial properties. We have received a full list of appeals as of this date and have built in a buffer for appeals. There are a total of fifteen appeals, thirteen of which are Residential/Resource (including 2 apartments) and two Commercial for a total of 7,027,700 in Taxable Assessed Value. Hopefully, the losses in assessment due to appeals will not be greater than the buffers in place.

**Residential/Resource Tax Rate for 2025/26 is \$1.99/100 of assessment.**

**Commercial Tax Rate for 2025/26 is \$3.86/100 of assessment.**

**Deed Transfer Revenue \$130,000 (3%)** – We are budgeting \$130,000 for 25/26 as property sales have not slowed down as anticipated. Budgeted \$100,000 for 2024/25 and are anticipating \$140,000 in revenue for 2024/25.

**Grants in Lieu-Federal & Provincial \$11,720 (less than 1%)** - Grants received from Federal & Provincial properties in lieu of Taxes.

**Sale of Services-Fire Protection Revenue (MDS) \$121,358 (2%)** – As per Fire Services Agreement with MDS based on number of calls and mileage for fire calls in the agreed areas of the Municipality of the District of Shelburne.

**Environmental Health Services Revenue \$788,490 (16%)** – Budget shows Wastewater (Sewer) Charge is to increase from \$260.00/unit to \$337.08 (increase of \$77.08) for revenue of \$438,080 due to increased expenses for Wastewater Treatment and Plant Maintenance. The last increase in Wastewater (Sewer Charge) was in 2019/2020 where it went from \$240 to \$260 (previous increases 2017/18 from \$199 to \$219, 2018/19 from \$219 to \$240). Expenses have not remained the same and have increased each year, therefore an increase is to be expected. Staff continue to investigate savings in all areas of Wastewater Treatment. The upcoming capital project to upgrade the system for future development will also look at areas for better efficiency and hopefully cost savings as well.

Solid Waste expense comes from Shared Services out of MDS for collection and Region of Queens for disposal and is estimated to decrease by approximately 3% as per notices from Shared Services and Region of Queens. The decrease is due to a reduction in the cost of operating the West Green Harbour transfer site for the 2025/26 fiscal year (previous capital costs paid for). The future costs are to rise significantly due to new requirements and regulations regarding the C & D site. Amounts are prepared by MDS as per the Shared Services Agreement with TOS and TOL together with MDS. Total budgeted cost for 2025/26 Waste Collection and Disposal is \$350,410, which will decrease the Solid Waste charge from \$363.85/unit to \$350.41.

Shared Services with MDS and TOL are budgeting \$905,648 for capital projects in the 2025/26 fiscal year. Under the Shared Services agreement, the Town of Shelburne will be responsible for approximately \$215,000 (Future meetings will be necessary to discuss repayment options). The Municipality is also forecasting significant increases in curb side pickup and future necessary additional investments into the C & D transfer station. Due to these significant increases in Waste Collection and Disposal costs, discussions with MDS and TOL regarding these costs and other avenues for these services will have to take place as the anticipated increases are not financially feasible.

**Proposed Wastewater (Sewer) Charge for 2025/26 is \$337.08/unit.**

**Proposed Solid Waste Charge for 2025/26 is \$350.41/unit.**

**Rentals \$81,696 (2%)** – Rental income from 13 George St, 162 Mowatt St and 35 King St. All rental and leases will be a priority in 2025/26 to look for increases to sustain these properties for ongoing operating, maintenance and repair costs.

**Return on Investment, Interest and Other Revenue \$181,370 (4%)** – No significant change to Bank Interest on Current Account, Interest on outstanding Taxes and Miscellaneous Other Revenue.

**Unconditional Transfers from Provincial Government \$370,645 (7%)** – Consists of Capacity Grant at \$283,146 and second of 5 years top up of \$26,499 (new Municipal Services Agreement), Town Foundation Grant \$50,000, HST Offset \$9,000 and Provincial Fuel Tax Refund \$2,000. The Capacity Grant, which is \$359,645, assists in offsetting payments to the Province of NS for Education in the amount of \$377,024 and the Department of Justice in the amount of \$4,000 for a total of \$381,024.

**Conditional Transfers from Federal, Provincial and Other Local Governments \$6,000 (less than 1%)** – Provincial EMO Civic Addressing (money is forwarded to Municipality of Shelburne as they oversee Civic Addressing) for \$1,000 and MDS Grants for Splash Park \$5,000.

**Other Transfers \$268,733 (5%)** - Suggesting Transfer from Operating Reserve of \$162,110 to cover Succession Planning and the completion of Landfill Phase 1 project (previously approved, remainder of project).

**Highlight - Anticipated surplus for General Operating for fiscal year end March 31, 2025**

#### **EXPENSES –**

**General Government Services \$1,024,861 (21%)** - Includes Mayor, Council, Committee Expense, Legislative, Administration and Finance, Employer Benefits, Training, Town Hall Expense, Assessment Cost Recovery (PVSC), Grants to Organizations, Administration Expense (Legal, Audit, IT, Office Expense), Insurance, Accessibility Planning, and other Administration Expense.

**Highlights- Council Stipends increased 2.5% (annual CPI inflation rate, as per Council Remuneration Policy. Staff wages increased as per Union Contract. The Finance Department increased due to succession planning for the retirement of the Finance Manager at the end of 2025/26 fiscal year. Budgeting for a Salary Administration Review due to staff losses to adjoining municipalities. Expenses for 162 Mowatt Street transferred to Administration with the sale of 168 Water Street and relocation to 162 Mowatt Street (receive \$60,000 in rent from tenant on first level). Grants to Organizations has increased due to increased requests.**

**Protective Services \$1,257,123 (25%)** – Includes Police Protection, Emergency Measures, By-Law Enforcement, Fire Protection, Fire and Building Inspection (Shared Services) and Debt Payments (Fire Trucks).

**Highlights- Department of Justice (RCMP Services and Department of Justice) is budgeted at 878,638 up 6% from 828,904 (this is an estimated increase, will change if actual received from the Province differs). Emergency Measures budgeted at 6,700 down from 11,628. Fire Protection budgeted at 257,716, consistent with the previous year. Fire Inspection and Building Inspection (Shared Services) budgeted at 63,303 up from 33,472 due to second Building/Fire Inspector in position for full year plus purchase of programs.**

**Public Works \$644,740 (13%)** – Includes Personnel Costs, General Equipment, Equipment Mtc, Public Works Buildings, Roads & Streets, Sidewalks, Parks & Facilities and Debt Payments.

**Highlights- Wages & Benefits budgeted at 385,346 up from 323,307 due to the Temporary Position for a portion of the previous year now Full Time and a new half time position added to staff to accomplish all scheduled tasks and projects. A significant workload has been added due to a major review of our infrastructure to determine capacity challenges because of upcoming developments. The survey budget is now included in Planning and Inspection. Salt and Sand increased from 25,000 to 40,000 due to increased cost in Salt, Trucking and weather. Parks & Facilities budgeted at 28,400 down from 39,460 due to repairs at Grovestine’s Complex washroom, canteen and electrical building’s roof and sides accomplished in 2024/25.**

**Wastewater \$438,080 (9%)** – Includes Personnel Costs, Stormwater, Vehicle Expense, Lift Stations, Treatment Plant, Mtc of Lines and Debt Payments (WWTF). Increase in Expenses are due to Wastewater Treatment and Plant Maintenance as stated previously.

**Waste Collection \$350,410 (7%)** – Solid Waste Collection and Disposal

**Other Waste Collection \$85,983 (2%)** – Includes Compost Bins (Green Carts) \$2,500, Garbage Bins/Dog

Waste Stations & Bags \$525 and Capital Expense from Revenue (Landfill Project Phase 1 remainder) \$82,958 (transfer from Operating Reserve).

**Community & Economic Development \$183,790 (4%)** – Includes MPAL, Planning & Inspection, Economic Development and Tourism & Events.

**Highlights-** Senior Planner is now working 4 days a week due to the increased development and ongoing review and updating of By-Laws and other matters relating to planning (due to increased development). Other Professional Services increased from 20,000 to 53,100 for continued support for Major Capital Projects, Engineering, Surveying and Public Engagement. Tourism and Events down from 25,125 to 11,570 as VIC will be utilized without two Canada Student Job positions.

**Facilities Management \$144,655 (3%)** – Includes Community Centre, Little Peoples Day Care, King St Ctr, Cox Shipyard Complex, 13 George Street, MacKay Memorial Library, Guild Hall, Washrooms.

**Highlights-** Decrease of 149,842 from the previous year due to 162 Mowatt Street moving to Administration and the Relocation of the Town Office Capital Expense.

**Fiscal Services \$408,929 (8%)** – Includes Debenture Principal payments \$273,929, Allowance for Uncollectable Taxes \$5,000, Transfer to Capital Reserves \$80,000 and Transfer to Operating Reserve \$50,000. **Highlights-** Debt Principal Payments of \$273,929 includes a Debenture Balloon payment of which \$106,623 is being transferred from Capital Reserve as the Town has been putting aside an amount each year to pay out the Balloon payment instead of refinancing the Debenture. Transfer to Capital Reserve consists of \$80,000 for the purchase of a new Fire Truck which is anticipated to be delivered in the Fall of this year. Transfer to Operating Reserve of \$50,000 for an ongoing legal matter.

**Reduction of Tax Revenue (Payments back to Province and Western Regional Library) \$394,424 (8%)** – Includes Education (Tri-County Schools) \$377,024, Library \$13,400, Department of Justice (Prosecution Fees) \$4,000.

**Taxation Exemptions \$80,221 (2%)** – Includes Low Income Exemption \$22,000, Non-Profit Tax Exemptions \$42,331, Commercial District Development Improvement Program \$15,890. **Highlights-** Proposed changes to Low Income Tax Exemptions-

**Low Income Tax Exemptions** – Budget \$22,000 down from \$30,000 (2024/25 actual \$20,400 – 61 Applications (58 Approved and 3 not Approved due to household income over threshold)

**Previous thresholds-**

- Total household income of \$35,000 or less for a rebate of \$400.00
- Total household income of \$35,001 to 40,000 for a rebate of \$200.00

**Proposed thresholds-**

- Total household income of \$35,000 or less for a rebate of \$400.00
- Total household income of \$35,001 to 42,000 for a rebate of \$200.00

**Deadline to apply is January 31, 2026, or when budget amount is reached.**

**DEBENTURE BALANCE UPDATE –**

As of March 31, 2025, the total principal balance on Debentures is \$1,322,588

25/26 Principal Payments from Operating \$273,929

25/26 Interest Payments from Operating \$35,472.92 (allocated to each department)

**Highlights- Seven debentures will be paid off in June 2025 and six in November 2026. With these debentures paid off, it will free up \$60,817 principal payments plus interest in the Operating Budget. With the current Infrastructure Projects commencing for future development, the Town Operating Budget will need available revenue to incorporate new debt payments with regard due to borrowing for the current projects when completed. With these debentures paid off, it will enable the Town to incorporate any new Debenture principal and interest payments from the Operating Budget.**

**Operating Reserve Balance –**

**Balance March 31, 2025 - \$1,067,913**

**Budget of \$5,013,215 at 20% equals \$1,002,643 Optimal Operating Reserve Balance**

**This does not include any 2023/24 Year End Transfers nor any budgeted Transfers for 2024/25.**

Council had discussions surrounding the above budget presented, specifically around expenses regarding the C&D site and solid waste and wastewater fees. Below. Council and staff discussed the submission of Grants to Organizations, some changes were noted, some submissions Council asked for more information, however, the approved preliminary list is as follows:

Shelburne Historical	\$750.00	-operation of the museum
CAMPS	\$500.00	-operating
Shelb Garden Club	\$200.00	-plants for town planting
Shelburne Exhibition	\$500.00 + AD	-operating/improvements
Sou'West Nova Transit residents	\$4100.00	-fare reduction for town
Shelburne Curling Club	\$5000.00	
Shelburne County Arts Council	\$500.00	-operating grant
Fire Service Assoc of NS	\$250.00	-Annual Conference
MDS	\$9855.00	-Dock St Days
MDS	\$3780.00	-Miracle on Dock
MDS	\$4050.00	-Giant Pumpkin Festival
Shelburne Longboat Society	\$500.00	-Annual Insurance
SRHS	\$500.00	-bursary
Red Cross	\$50.00	-Annual/general
Shelb Co Health Care Recruit	\$889.00	-nurse recruitment
Shelb Co. Arena	\$20,694.00	-operating
Kids Fair Play Fund sports	\$3500.00	-reduced fees for kid's
Shelb. Co. Senior Safety	\$7518	-wages/travel/bus/insurance
Barrington Ground Search & Resc.	\$1848	- operating

For a total amount of **\$64984.00** distributed to Grants to Organizations.

**ii. Capital (5 Year)**

Finance Manager, Jane Crowell read: 2025/26 TOS 5 Year Capital Budget totals \$10,886,359 over five years. The Town of Shelburne has been fortunate to have received grants funding from all levels of government to accomplish the many capital projects planned over the next five years. The Town of Shelburne relies on the Canada Communities Building Fund (Gas Tax) for much of its funding for Capital Projects, with the remainder from Reserves, Operating funds, External funding and if necessary, borrowing. To get ready for future development within the Town of Shelburne there needs to be infrastructure upgrades to meet future growth. Once future developments are completed, the Town is anticipating having the ability to make annual transfers to Capital reserves to continue meeting the Capital needs of the future. Annual transfers to Capital reserves are necessary to accomplish this goal.

### **5 Year Capital Spending by Department–**

**Public Works \$1,784,000**–The breakdown for the next five years in spending is -

Road Rehab \$1,260,000, Sidewalk Rehab \$140,000, Culvert Rehab \$10,000, Equipment \$24,000, Fuel Tanks (Rose Island Lane) \$25,000, Stormwater and Road Standards studies \$200,000 and Vehicles \$125,000.

**Wastewater \$4,082,732** – The breakdown for the next five years in spending is -

Upgrade Infrastructure for future Development \$3,679,732, Upgrade Lift Station Pumps \$150,000, Upgrade Lift Stations Electrical/SCADA \$218,000, and Vehicles \$35,000.

**Other \$2,387,762** – Breakdown consists of Facility Upgrades \$1,600,000 (Graham’s Park Expansion & Grovestine’s Complex, \$762,827 Decommission Landfill (Phase1 & 2) and Downtown Core Beautification Project (remainder) \$24,935.

**Fire Protection \$717,105** – Fire Truck (Town, MDS and SVFD) remainder.

**Shelburne Marine Terminal (Port) \$660,760** – Water & Dock St Wharf Rehabilitation \$630,760 and paving \$30,000.

**Water Utility \$1,254,000** – The breakdown for the next five years in spending is -

Water Laterals (If accessible to water) \$5,000, Water Plant Lagoons \$4,000 (remainder), Treatment & Distribution Equipment \$37,000, Annapolis Water Tower Painting \$800,000 and Watermain Extensions and Upgrades \$400,000.

### **5 Year Capital Funding (pending anticipated Grant and Borrowing approvals) –**

Canada Community Building Fund (CCBF) \$1,096,000

Wastewater Reserve \$237,000

Special Capital Reserve \$419,486

Sustainable Services Growth Fund (SSGF) \$304,516

General Operating Reserve \$105,426

Sale of Surplus Property and Equipment \$100,000

Water Operating Fund \$8,000

Water Depreciation Fund \$671,000

General MFC Borrowing \$1,964,866

Water Borrowing (MFC) \$400,000

SMT Operating Fund \$183,674

External \$3,340,465 (Federal, Provincial, Donations, Developers, MDS, SVFD)

**Reserve Balances as of March 31, 2025-**

- Special Equipment Reserve \$1,712
- Wastewater Reserve \$174,968
- Canada Community Building Fund \$484,310
- General Capital Reserve \$2,801,147 (includes funds held-land sales, MCGP, GRID)
- Port Authority Reserve \$518,745
- Cenotaph Reserve \$26,245
- Water Depreciation Reserve \$479,891
- Cemetery Investment \$48,986
- Sustainable Services Grant Fund \$313,994

Total Special Reserves \$4,849,998

General Operating Reserve \$1,067,913

Total Combined Reserves \$5,917,911

**These amounts do not include any 2024/25-year end transfers or adjustments.**

**DEBENTURE BALANCE UPDATE –**

**As of March 31, 2025, the total principal balance on Debentures is \$2,030,528. This total is comprised of –**

**General Outstanding Principal Debt \$1,322,588 (19 debentures)**

**Shelburne Marine Terminal \$352,670 (2 debentures)**

**Water Utility \$355,270 (1 debentures)**

There are several projects that will be required and will be added in future years, but more investigation and pricing must be done until they can be included in the Town’s Capital Budget, such as-

**Osprey/Yacht Club Upgrades**

**Cox Mill Building**

**Wastewater Main Rehabilitation**

**Stormwater Rehabilitation**

**iii. Marine (Port) Terminal Budget**

**Finance Manager Jane Crowell read:**

**Highlights-** Shelburne Marine Terminal is budgeting Revenue of \$604,722, Expenses of \$589,709 with a Surplus of \$15,013 for the fiscal year April 1, 2025, to March 31, 2026.

**Revenue** – Transfer from Shelburne Marine Terminal Reserve in the amount of \$216,131 to pay off a balloon Debenture payment due in June 2025. (See Budget and Debenture Balloon Payment)

**Expenses** – Port Management Contract and Port Management Fee for Disconnection/Connection for Water and Power increased 2.5%.

-Security Wages increased from \$28.58/hr. to \$29.00/hr.

-Debenture Principal budgeted \$245,806 to pay off a balloon payment. (See Budget and Debenture Balloon Payment)

-Transfer to Reserve is budget for \$75,000 to continue to build the Reserve.

**Budget and Debenture Balloon Payment –**

**Marine Terminal Debenture** issued June 1, 2015, has a balloon principal payment on June 1, 2025, in the amount of \$230,539. To pay off the Debenture a transfer from the Shelburne Marine Terminal Reserve account in the amount of \$216,131 would need approval. The regular yearly principal payment for this debenture is \$14,408, therefore balloon payment of \$230,539 less the regular payment equals the \$216,131 required transfer. If the loan is not paid, the Town would have to refinance the balance of the loan. If the loan is paid, then the Port’s yearly principal debenture payment would decrease from \$29,675 to \$15,267 and annual transfers to the Reserve would continue to build up the reserve.

The Shelburne Marine Terminal Committee recommended the transfer from the Reserve to pay the Balloon payment at their January 16, 2025, meeting.

**Stem Stabilization Project Debenture** – payment for 2025/26 is as follows – Principal Payment \$15,267 and interest payment of \$3,877.18 which will be paid in November 2032 with no balloon payment.

See below the anticipated balance of the Reserve if the transfer was approved –

Reserve Balance as of March 31, 2025,	\$518,746.
Budgeted Transfer to Reserve for 25/26	75,000.
Less Approved Funding for the Port Projects	- 183,674.
Less Transfer to pay off Debenture	-216,131.
<b>Anticipated Balance</b>	<b>\$193,941</b>

c) Motions Coming out of the meeting.

Capital Budget:

*THAT Council approve the preliminary 2025/26 5-year capital budget as presented.*

**E. Acker –  
M25-060  
CARRIED**

**General Operating Budget:**

*THAT Council approve the Preliminary 2025/26 General Operating Budget as presented to the Public on May 6<sup>th</sup>, 2025.*

**E. Acker – D. Acker  
M25-061  
CARRIED**

**Shelburne Marine Terminal Budget:**

*THAT Council approve the 2025/26 Shelburne Marine Terminal Budget.*

**E. Acker – Cruz  
M25-062  
CARRIED**

*THAT Council approve a transfer of \$216,131 from the Shelburne Marine Terminal Reserve account to the Shelburne Marine Terminal Operating account for the upcoming Debenture Principal Balloon payment on June 1<sup>st</sup>, 2025.*

**E. Acker – Ringer  
M25-063  
CARRIED**

**d) Closing Remarks (Mayor Jacklin)**

Mayor Jacklin took a moment to thank all staff for their hard work in preparing this year's budget. He informed the public that the budget will be available on the Town's website for review, and residents will have two weeks to provide feedback. Council will revisit the budget at the May 20, 2025, meeting.

**Adjournment**

*THAT the Special Town of Shelburne Budget Council Meeting of May 6<sup>th</sup>, 2025, be adjourned at 9:20pm.*

**E. Acker  
CARRIED**

**Jill Webb  
Recording Secretary**

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Mayor, Stan Jacklin

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CAO, Sarah Mattatall