



TOWN OF SHELBURNE

2025-2026 Budget Deliberations
Operating & Capital



EXECUTIVE SUMMARY



Shelburne Town Council Strategic Plan 2024-2028

A Review of: 2024/25 Top 5 Council Priorities

RANK	PRIORITY	ACTION
#1	Roseway Manor Rebuild	→ Invest in water and wastewater infrastructure upgrades to support development
		→ Contract professional services (i.e. engineer, GIS)
#2	Office Relocation	→ Sell town office
		→ Allocate funds to update facility to meet accessibility standards (i.e. install elevator lift, accessible doors, accessible from desk)
#3	Land Use By-Law	→ Contract professional services, Senior Planner
		→ Review & update sections of the LUB & MPS
#4	Asset Retirement Obligation	→ Contract professional services to support process
		→ Identify assets, assessment of obligations, risk management, compliance & reporting
#5	Grovestine Complex	→ Engage an active community group
		→ Seek funding opportunities to upgrade tennis courts for pickle ball and tennis use

Healthcare & Housing

- Nursing Home Rebuild Project: Modernized facility + 60 new nurses → care + economic boost
- Affordable Housing: Land sale to NS Housing to address housing crisis

Infrastructure & Development

- Municipal Capital Growth Program: Wastewater analysis to support sustainable growth
- Lift Station Upgrades: Annual enhancements for efficiency & capacity
- Water Lagoon & Drying Bed: Enhanced water treatment capabilities
- Land Use Planning: LUB & MPS review to guide future development

Environment & Sustainability

- Landfill Decommissioning: Phase 1 & 2 ready – drill pads, monitoring wells, testing + capping → future green space
- Climate Adaptation Program: 3-year plan to strengthen climate resilience

Economic & Community Assets

- Wharves Restoration: Funding requests nearing completion for vital dock repairs
- Roger Grovestine Complex: Family-friendly recreation revitalization

Accessibility & Mobility

- Office Relocation: Cost savings + tax benefit + accessibility upgrades
- Roads to Trails: By-Law and Trail

Asset Retirement Obligation (ARO)

- Identifying and planning for the future costs of retiring tangible capital assets to comply with the Public Sector Accounting Standards (PSAS)

Public Safety

- Emergency Preparedness: Staff trained + Voyent Alert system live

2024-2025 Accomplishments

Council's Top 5 Strategic Priorities for 2025-2026

Strategic Priority

Action



Roseway Manor Rebuild & Major Developments

Advance wastewater infrastructure upgrades to support development.



Land-Use By-Law & Municipal Planning Strategy

Finalize the review and update of LUB and MPS, and begin implementation.



Staffing - Succession Planning & Employee Retention

Develop and implement a comprehensive staffing strategy that includes succession planning for key roles, reorganization where needed, and the creation of a professional development and retention policy to support employee growth, satisfaction, and long-term organizational stability.



Leases & Agreements

Review and update existing leases and agreements to identify financial improvement opportunities.



Deer Population Management

Investigate and implement solutions to manage deer overpopulation within town limits.

Alignment Between 2025–2026 Priorities and Council's Strategic Vision

<u>2025–2026 Priority</u>	<u>Strategic Plan Goal</u>	<u>Alignment Explanation</u>
 Roseway Manor Rebuild & Major Developments	Grow Capacity & Grow Partnerships (Goal #4 & #3)	Directly supports infrastructure planning for long-term growth, aligns with strategies to manage water/wastewater impacts of housing and institutional expansion. Collaborations with developers and community stakeholders. Leveraging external resources, building cooperative networks, and encouraging inclusive planning.
 Land-Use By-Law & Municipal Planning Strategy	Grow Employment & Grow Community (Goals #1 & #2)	Supports development-readiness and sustainable community planning, enabling business attraction and housing solutions aligned with community needs.
 Staffing – Succession Planning & Retention	Grow Capacity (Goal #4)	Clearly aligns with Objective 4.2 on enhancing organizational effectiveness, including succession planning, HR development, and staff stability.
 Leases & Agreements Review	Grow Capacity (Goal #4)	Matches Objective 4.3 on achieving fiscal sustainability, including strategies to update fee structures, dispose of surplus assets, and review lease agreements.
 Deer Population Management	Grow Community (Goal #2)	Ties into environmental stewardship and public safety under Objective 2.2 — contributing to sustainable, livable neighborhoods and improved quality of life.

Additional Council Priorities and Emerging Focus Areas

OTHER PRIORITIES:

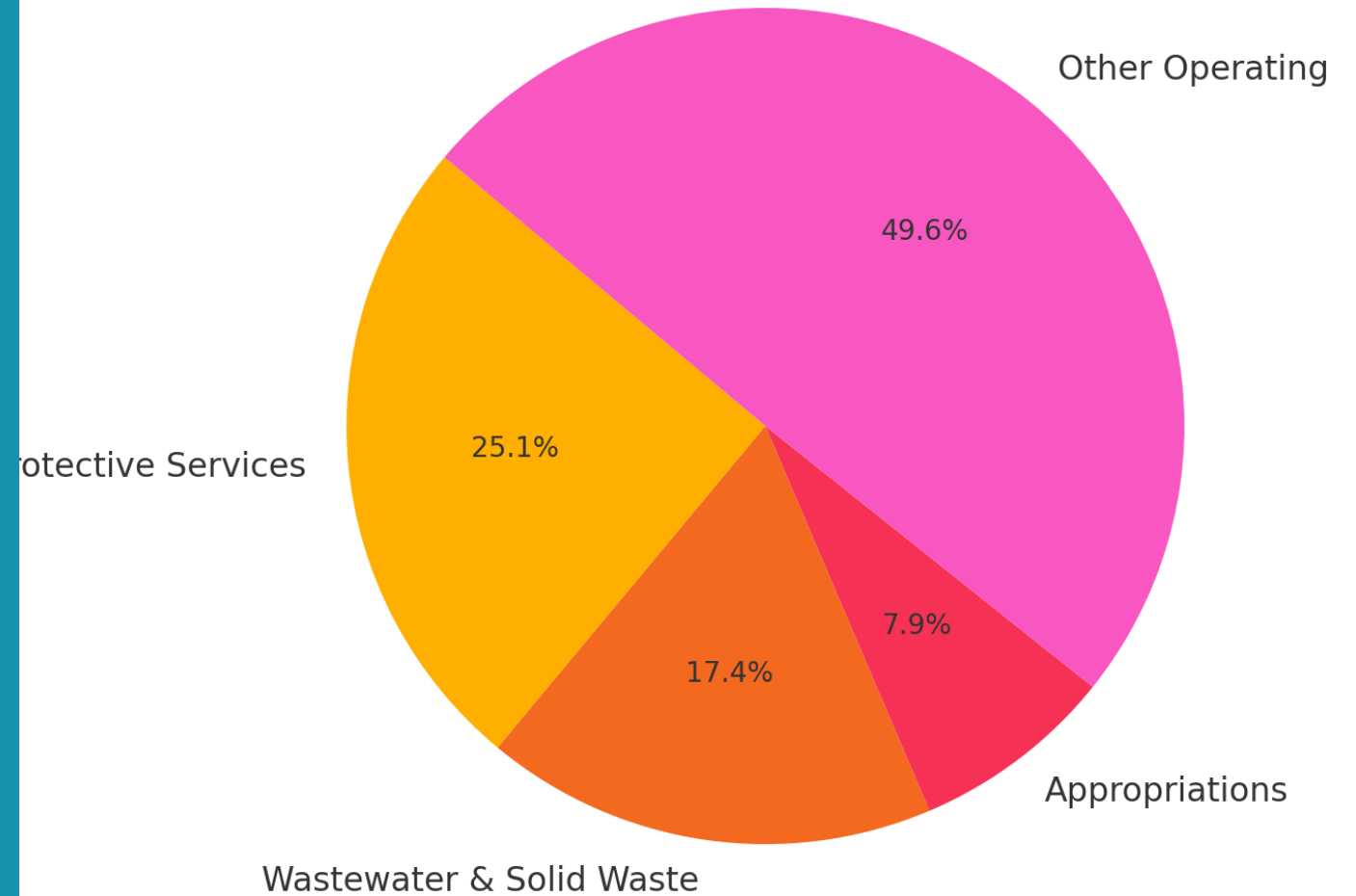
- Landfill Decommissioning
- Unanticipated Legal Matters
- Shared Services Agreement – waste management focus
- Accessibility Plans
- Equity, Diversity & Inclusion Plans
- Traffic Safety
- By-Law & Policy Revisions & Fees Schedule
- Policy Development – Grants to Organizations
- Roads & Streets Rehabilitation
- Climate Change Adaptation – Community Climate Capacity (CCC) Program
- Explore Municipal Restructuring

Town of Shelburne Operating Budget Breakdown

**2025/26 Operating
Revenue = \$5,013,215**

- Protective Services (RCMP, Fire, By-Law) = \$1,257,123
- Wastewater & Solid Waste Management = \$874,472
- Appropriations (Education, Regional Library, Dept of Justice) = \$394,424

Operating Budget Allocation (\$5,013,215)

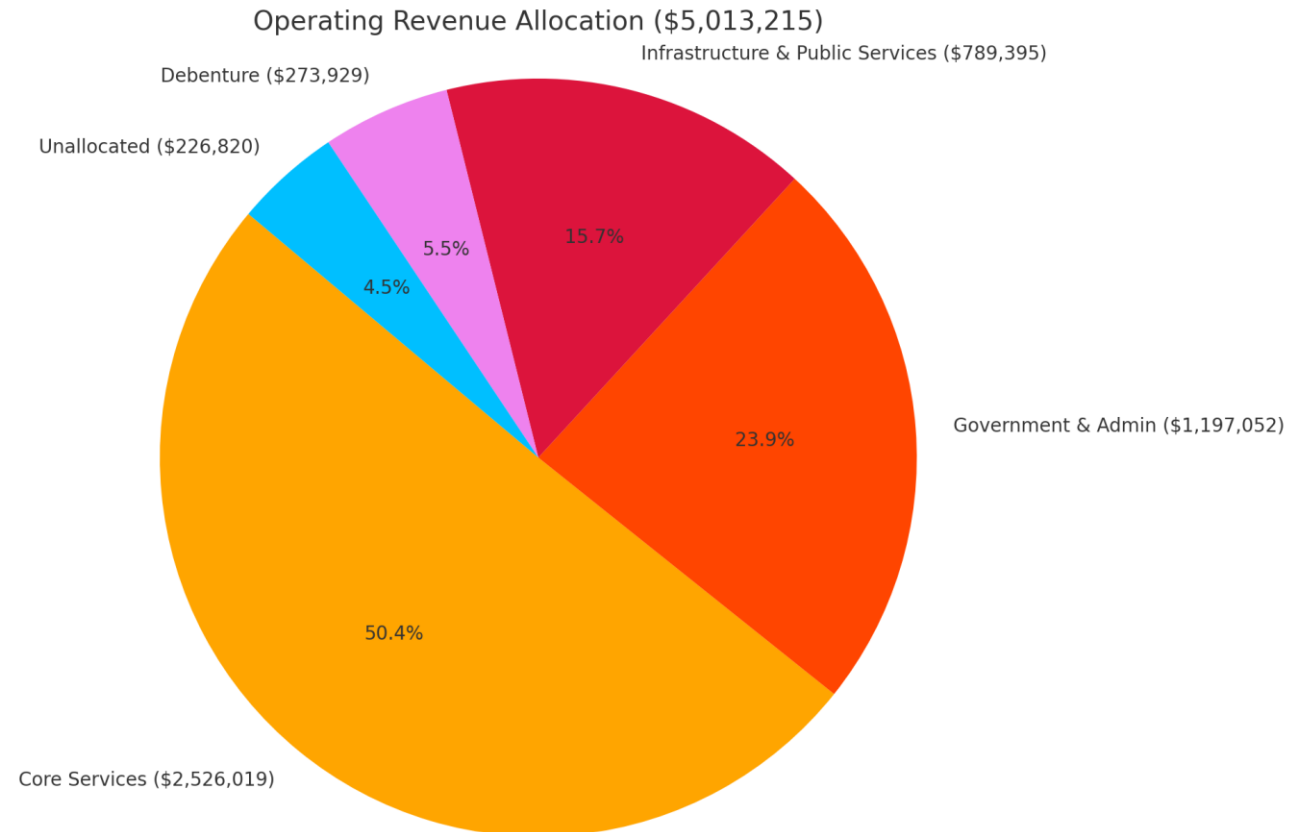


REVENUE ALLOCATION

Approximately 95.5% of the Town's operating revenue is already committed to core functions and essential services, leaving only 4.5% (approximately \$226,929) unallocated or available for discretionary use.

It's important to recognize that the vast majority of the operating revenue is pre-committed to necessary services that are fundamental to maintaining a functioning town organization.

The current allocation reflects a service-focused budget, where most resources are tied to obligations and critical operations.



“UNALLOCATED” Funds (4.5% = \$226,820)

1. Osprey Boiler Claim
2. Sailing School Structural Concerns – Safety Assessment
3. Reserve Transfers - --
\$80,000 Fire Truck
\$50,000 Human Rights Complaint
4. Tax Exemptions (\$42,331)
5. Low Income Tax Exemption (\$22,000)
6. Commercial Development District Improvement Program (\$15,890)
7. Electronic Sign
8. Grants to Organizations (\$83,300)
9. Green Bins (\$2,500)

WANTS (not budgeted)

1. Deer Population Management
2. Asset Management
3. Safety/Traffic Signage
4. Crosswalk Lights
5. Historical Signage – Repair & Maintenance
6. Yacht Club – Building repairs request
7. Accessibility Study – Guild Hall
8. Manhole Covers – stormwater management
9. Complaints Reporting Software
10. Grease Catchers
11. Traffic Study – top of King Street (safety concerns)
12. Maintenance of monuments

GRANTS TO ORGANIZATIONS

Organization	PAID IN 24/25	Funds to be used for	REQUESTED 25/26
Shelburne Historical	\$750.00	Operation of the museum	\$2,000.00
Shelburne Chamber of Commerce	\$1,000.00	Operating grant	\$2,000.00
Shelburne Food Bank	\$650.00	One Month Rent as a grant	\$0.00
CAMPS	\$650.00	One time Development Grant	\$1,000.00
Osprey Arts Centre	\$750.00	Operating Grant	\$2,000.00
Community Garden & Food Share Assoc	\$200.00	Operating Grant	\$1,791.15
Hillcrest Breakfast Program	\$550.00	Operating Grant	\$0.00
Shelb Co Minor Hockey Assoc		Development Grant	\$2,500.00
Shelb Regional High School	\$100.00	Phil Callan Memorial Basketball Classic	\$0.00
Shelburne Garden Club	\$200.00	Plants for Town Planting	\$500.00
Guild Hall Summer Series	\$600.00	Operating Grant	\$600.00
Southwest Nova Biosphere		Operating Grant	\$500.00
Shelburne Exhibition	\$500.00	Operating	\$1,500.00
South West Nova Transition House-Juniper	\$1,000.00	Operating	\$0.00
Sou'West Nova Transit	\$1,000.00	Operating	\$9,500.00
Sou'West Nova Transit		Fare Reduction for Town Residents	\$4,100.00
Little Harbour & Area Social Society		Development Grant	\$2,000.00
George St Shipyard Mill Society	\$650.00	Operating	\$0.00
Barrington Area Soccer Association	\$200.00	Shelburne Co Comm Free Kicks Try It Event	\$0.00
Black Loyalist Heritage Society	\$750.00	One time Operating grant	\$2,000.00
Yarmouth Hospital Foundation		Development Grant	\$2,000.00
Pet Projects Society	\$300.00	Operating Grant	\$500.00
Shelb. Co Resuce Feral Cats/Kittens	\$300.00	Spay/Neuter, Vet Costs,	\$0.00
Roseway Hospital Chronic Illness Fund	\$750.00	Travel Costs/Medical Costs	\$0.00
Ohio Recreation Center		Operating Grant	\$1,500.00
Shelb Lions Club	\$ 2,000.00	Operating Grant-upgrade kitchen	\$ -
Shelburne Guild Hall Market	\$750.00	Operating Grant	\$0.00
Shelburne Curling Club	\$750.00	Capital Grant	\$3,362.00
Shelburne County Arts Council		Operating Grant	\$1,500.00
Fire Service Assoc of NS (FSANS)	\$250.00	Annual Conference 2026/27	\$250.00
Shelburne Curling Club			\$34,500.00
Shelburne Co Arena		Capital Grant	\$10,000.00
Shelburne Sailing Academy	\$750.00	Operating	\$0.00
TOTAL	\$15,400.00		\$85,603.15

Continued...

Organization	PAID IN 24/25	Funds to be used for	REQUESTED 25/26
Reserves			\$1,000.00
Contractual			
MDS-Dock Street Days	\$ 8,370.00		\$ 9,855.00
MDS-Miracle on Dock Street	\$ 3,780.00		\$ 3,780.00
MDA-Giant Pumpkin Festival	\$ 3,645.00		\$ 4,050.00
Shelburne Long Boat Society	\$ 1,490.41	Re:Annual Insurance	\$ 1,529.00
SRHS	\$ 500.00	Bursary	\$ 500.00
Red Cross	\$ 50.00	Annual/General	\$ 50.00
Shelb Co Health Care Recruitment	\$ 889.00	Nurse Recruitment	\$ 889.00
Roseway Hospital Charitable Found.	\$ 1,875.00	Doctor Housing	\$ -
Shelb. Co Arena	\$ 20,288.00	Operating	\$ 20,694.00
Kids Fair Play Fund	\$ 3,500.00	Reduced Fees for Kids sport, etc.	\$ 3,500.00
Shelburne County Seniors Safety	\$6,834.57	Wages/Travel/Bus/Insurance	\$11,570.80
Barrington Ground Search & Rescue	\$1,680.00	Operating Grant	\$2,160.00
	\$ 52,901.98		\$ 58,577.80
TOTAL	<u>\$68,301.98</u>		<u>\$145,180.95</u>

TAX CALCULATIONS & FINANCIAL IMPACT

2024/25

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
99,817,600	1.99	\$1,986,370	22,821,600	3.86	\$880,914	2,867,284	

2025/26

Original Data

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
105,455,500	1.99	\$2,098,564	23,592,400	3.86	\$910,667	3,009,231	141,947

Decrease Resid/Resource by 0.02 cents

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	
105,455,500	1.97	\$2,077,473	23,592,400	3.86	\$910,667	2,988,140	-21,091

Decrease Commercial by two cent

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	
105,455,500	1.99	\$2,098,564	23,592,400	3.84	\$905,948	3,004,513	-4,718

Residential/Resource/Commercial Decreased by 0.02 cents

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	
105,455,500	1.97	\$2,077,473	23,592,400	3.84	\$905,948	2,983,422	-25,810

Residential decrease by .05 cents/Commercial decreased by .05 cents

RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	
105,455,500	1.94	\$2,045,837	23,592,400	3.81	\$898,870	2,944,707	-64,524


DEBENTURE LIST

<u>DATE OF LOAN</u> (General)	<u>PURPOSE</u>	<u>NET PROCEEDS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REPAYMENT</u>	<u>LAST PAYMENT</u>	<u>PAYMENTS</u>
June 1,2015	Public Works Tractor	\$ 50,475.00	\$ 50,834.00	\$ 6,289.08	\$ 57,123.08	June 1, 2025	5,083.00+interest yearly
June 1, 2015	Fire Dept Vehicle	\$ 50,795.00	\$ 51,176.00	\$ 8,972.72	\$ 60,148.72	June 1, 2025	3,412.00+interest yearly-final pmnt 20,468
June 1, 2015	Harriett St Drainage	\$ 44,095.00	\$ 44,437.00	\$ 9,626.22	\$ 54,063.22	June 1, 2025	1,778.00+interest yearly-final pmnt 28,435
June 1, 2015	Town Hall Reno/Roof	\$ 29,178.00	\$ 29,410.00	\$ 7,055.14	\$ 36,465.14	June 1, 2025	735.00+interest yearly-final pmnt 22,795.
June 1, 2015	Public Washrooms	\$ 26,172.00	\$ 26,380.00	\$ 6,328.60	\$ 32,708.60	June 1, 2025	659.00+interest yearly-final pmnt 20,449
June 1, 2015	Fire Hall/Comm Ctr Roof	\$ 25,835.00	\$ 26,040.00	\$ 6,246.22	\$ 32,286.22	June 1, 2025	651.00+interest yearly-final pmnt 20,181.00
June 1, 2015	Salt Shed Roof	\$ 7,874.00	\$ 7,937.00	\$ 1,903.12	\$ 9,840.12	June 1, 2025	199.00+interest yearly-final pmnt 6,146.00
November 15, 2016	Sidewalk Replacement	\$ 33,845.00	\$ 34,100.00	\$ 3,804.10	\$ 37,904.10	November 15, 2026	3,410.00+intersest yearly
November 15, 2016	Cornwallis St Purchase	\$ 10,630.00	\$ 10,709.00	\$ 1,194.42	\$ 11,903.42	November 15, 2026	1,070.00+interst yearly
November 15, 2016	King St Resurfacing	\$ 196,210.00	\$ 197,687.00	\$ 22,052.14	\$ 219,739.14	November 15, 2026	19,766.00+interest yearly
November 15, 2016	GOC Building	\$ 189,079.00	\$ 190,503.00	\$ 21,251.46	\$ 211,754.46	November 15, 2026	19,053.00+interest yearly
November 15, 2016	Osprey Arts Ctr Roof	\$ 31,538.00	\$ 31,774.00	\$ 3,545.00	\$ 35,319.00	November 15, 2026	3,181.00+interest yearly
November 15, 2016	Electronic Comm Board	\$ 18,090.00	\$ 18,227.00	\$ 2,032.76	\$ 20,259.76	November 15, 2026	1,820.00+interest yearly
November 9, 2017	Graham's Park	\$ 29,468.00	\$ 29,675.00	\$ 4,428.82	\$ 34,103.82	November 9, 2027	2,968.00 + interest yearly
November 9, 2017	Guild Hall/Signage	\$ 250,744.00	\$ 252,619.00	\$ 61,220.16	\$ 313,839.16	November 9, 2032	16,841.00 + interest yearly
November 9, 2018	Various Purposes**	\$ 215,186.00	\$ 216,675.00	\$ 37,903.56	\$ 254,578.56	November 9, 2028	21,668.00 + interest yearly
May 9, 2019	Ballfield Lights	\$ 17,447.00	\$ 17,584.00	\$ 2,372.32	\$ 19,956.32	May 9, 2029	1,762.00 + interest yearly
May 9, 2019	Eastcan Fire Truck	\$ 57,028.00	\$ 57,500.00	\$ 12,453.50	\$ 69,953.50	May 9, 2034	3,833.00 + interest yearly
May 9, 2019	WWTF Upgrade	\$ 1,090,719.00	\$ 1,100,000.00	\$ 304,388.36	\$ 1,404,388.36	May 9, 2034	55,000.00 + int yearly-final payment \$330,000.00
		\$ 2,374,408.00	\$ 2,393,267.00	\$ 523,067.70	\$ 2,916,334.70		



Budget Considerations for Council Discussion

With limited revenue sources, aging infrastructure, and increasing regulatory requirements, Council is faced with difficult decisions in preparing the 2025–2026 operating budget. Council must consider how to address rising expenditures, while balancing tax rates, user fees, and contributions to reserves. Two scenarios are presented for Council’s discussion and consideration.



Scenario #1 – Maintain Current Tax Rates; Increase Wastewater Charge; No Reserve Contribution

Overview

This option proposes that residential and commercial tax rates remain unchanged from 2024–2025. The required increase in wastewater expenditures will be fully covered by increasing the annual wastewater charge to users. However, this approach does not permit any transfers to reserves, not building on the buffer(reserves) for future infrastructure needs or unforeseen expenses.

Key Details

- **Residential Tax Rate:** \$1.99 per \$100 of assessment (unchanged)
- **Commercial Tax Rate:** \$3.86 per \$100 of assessment (unchanged)
- **Wastewater Charge Increase:** From \$260 to **\$337.08** per account annually
- **Purpose of Sewer Rate Increase:** To fully cover projected wastewater expenditures totaling **\$438,080**, which includes:
 - \$415,300 – Sewer operations and maintenance
 - \$22,779 – Interest on debenture
- **Transfers to Reserves: None**

Implications:

- Minimizes tax burden on property owners
- Places full cost of wastewater increases on users
- No funding allocated for future infrastructure or emergency needs

Scenario #2 – Increase Tax Rates Modestly; Increase Wastewater Charge; Enable Reserve Contribution

Overview

This option proposes a modest increase to both residential and commercial tax rates. The wastewater charge is also increased to cover rising expenditures. The modest tax rate adjustment would generate approximately **\$25,810 in additional revenue**, which would be directed to reserves to support long-term sustainability and infrastructure planning.

Key Details

- **Residential Tax Rate:** Increase from \$1.99 to **\$2.01** per \$100 of assessment
- **Commercial Tax Rate:** Increase from \$3.86 to **\$3.88** per \$100 of assessment
- **Additional Revenue from Tax Increase:** Approximately **\$25,810**
- **Wastewater Charge Increase:** From \$260 to **\$337.08** per account annually
- **Purpose of Sewer Rate Increase:** Same as Scenario #1 – covers \$438,080 in wastewater-related expenditures
- **Transfers to Reserves:** **\$25,810**

Implications:

- Slightly higher tax burden on property owners
- Establishes reserve contributions to support future financial obligations (i.e., balloon payments, infrastructure investments, unexpected costs)
- Continues full cost-recovery for wastewater services through user fees

Overview of Funding Need to be Considered:

- Total balloon payment: \$330,000
- Goal: Begin setting aside annual contributions to avoid a lump-sum hit in 2034
- Target annual contributions (by year):
 - 2025/26: \$36,667 (9-year plan)
 - 2026/27: \$41,250 (8-year plan)
 - 2027/28: \$47,142 (7-year plan)

Proposal:

Delay Contributions Until 2026/27 - Use savings from paid-off debentures starting in 2026/27 to begin setting aside funds. No contributions in 2025/26. Increase annual contributions as other debts are retired and savings become available.

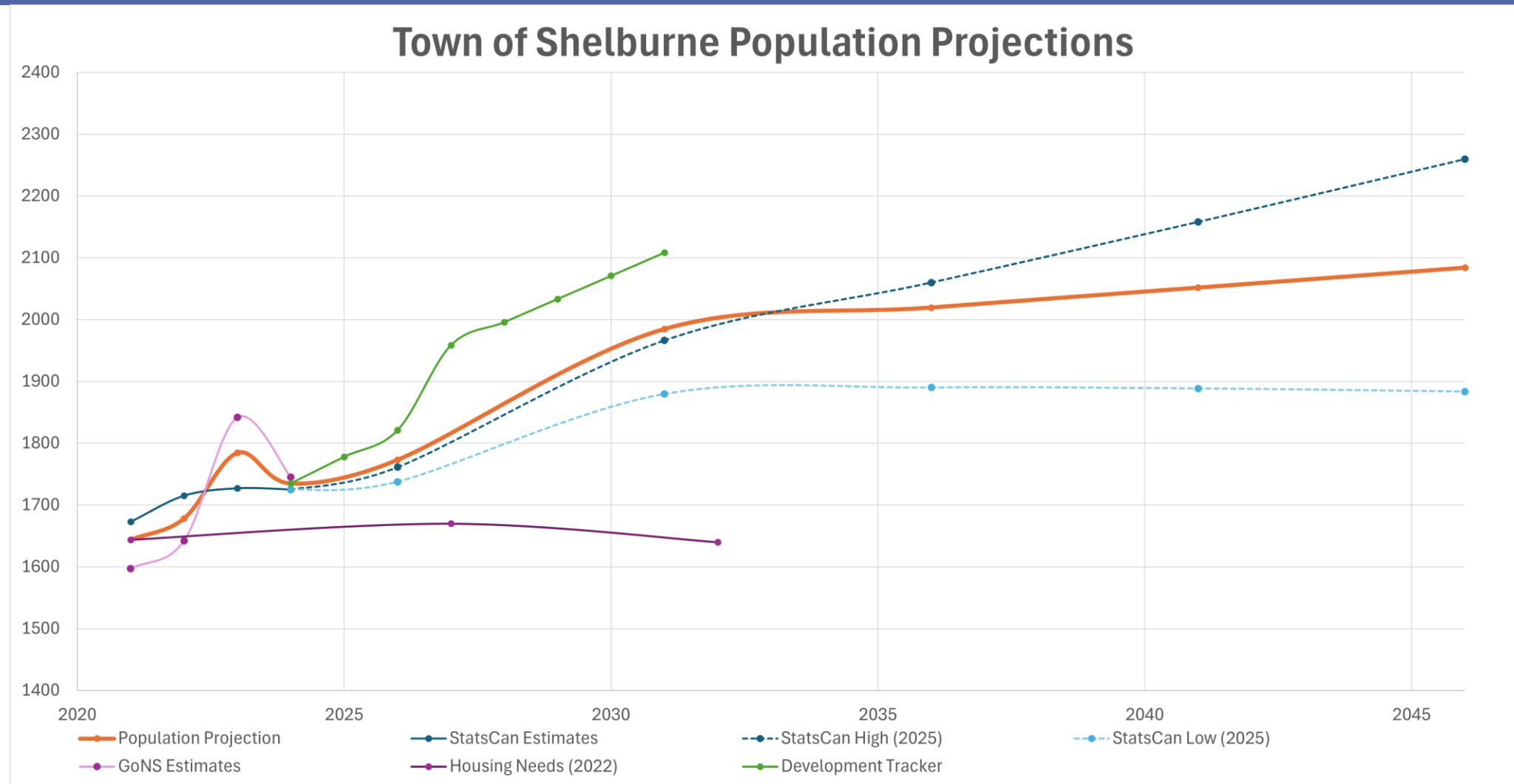
<u>Year</u>	<u>Annual Contribution</u>	<u>Proposed Funding Strategy</u>
2025/26	\$0	No action
2026/27	\$41,250	\$14,238 savings + 2¢ tax (~\$25,000) = \$39,238 → gap \$2,012
2027/28	\$47,142	\$49,510 savings = fully covered

FUTURE POSITIVE FINANCIAL IMPACTS

Development Projects

- 112-Bed Nursing Home
- 54-Unit Hotel
- NS Housing – three 8-plexes
- Shaw Group Pocket Community
- 5-Unit Apartment (old Heritage Hall)
- Apartment Building – old MDS building

Population Projections



Population Projections

Population Projections			
Year	Population	Population Increase	New Units
2024	1735	-	-
2026	1773	38	19
2031	1985*	212*	56
2036	2020	35	18
2041	2052	32	16
2046	2084	31	16
Total		349	125

*additional 100 new Town residents from Roseway Manor Rebuild, excluded from new units