

TOWN OF SHELBURNE



*2026-2027
DRAFT Operating Budget*

*Council Meeting
April 16, 2026
Report by: Sarah Mattatall, CAO*

2026-2027 Operating Budget

Town of Shelburne

The Town of Shelburne is entering a pivotal fiscal year.

- Roseway Manor rebuild delayed
- Large infrastructure investments
- Reduction in provincial funding programs

The 2026–2027 Operating Budget reflects an effort to align Council’s priorities with the Town’s financial and operational reality.

Under the Municipal Government Act (MGA), municipalities are responsible for providing good governance, maintaining infrastructure, delivering essential services, and supporting safe and viable communities. While the Town has broad authority to support community growth and development, it must do so within its financial capacity.

Therefore, **this** budget is structured to:

- Maintain core municipal services
- Meet regulatory and legislative requirements
- Protect public health and safety
- Manage financial and operational risk

With major development projects delayed, including the Roseway Manor rebuild, the Town is experiencing reduced growth-related revenues. At the same time, the Town must proceed with critical investments in wastewater infrastructure to ensure system reliability and regulatory compliance. Compounding these pressures is the reduction of provincial funding programs that have historically supported municipal operations and capital planning.

As a result, this budget required difficult but necessary decisions.

A comprehensive, line-by-line review was undertaken to identify cost savings and realign expenditures. Non-essential spending was deferred, and service levels were carefully evaluated against Council’s strategic priorities and the Town’s capacity to deliver.

The outcome is a budget that prioritizes what the Town must do, delivering core services and meeting its obligations, while recognizing that not all desired initiatives can be advanced at this time.



STRATEGIC PLANNING WORKSHOP RECAP

The workshop was Council's annual alignment exercise, to help ensure that the decisions that are made during the budget process are directly linked to Council's adopted goals and grounded in realistic assessments of staff capacity, financial stability and risk exposure.

Key Outcomes:

- Reaffirmed Council's long-term strategic direction
- Reviewed progress on key initiatives
- Assessed organizational & financial capacity
- Identified and ranked 2026–2027 priorities
- Aligned priorities with available resources

Why This Matters:

- Annual alignment between strategy and budget
- Decisions tied to Council's adopted goals
- Grounded in realistic staff capacity
- Supports financial sustainability
- Ensures risk-informed decision-making

Council's 2024–2028 Strategic Plan established the vision:

To be the best place to live, work and visit.

This is supported by four growth pillars:

- Grow Employment
- Grow Community
- Grow Partnerships
- Grow Capacity

As development activity increases and infrastructure systems experience additional pressure, the Town must ensure that *growth* remains aligned with:

- Infrastructure readiness
- Regulatory compliance
- Fiscal sustainability
- Organizational capacity



EXECUTIVE SUMMARY

VISION

To be the best place to live, work and visit.

GOALS



This budget is how we operationalize the vision within the Town's real constraints.

CURRENT STATE SNAPSHOT

Where We Stand – Entering 2026–2027

As the Town of Shelburne enters the 2026–2027 fiscal year, it is important to clearly outline the scope of work completed, the projects currently underway, and the increasing demands being placed on municipal infrastructure and staff resources.

This overview provides a snapshot of:

- Key accomplishments over the past two years
- Major initiatives currently in progress
- Ongoing regulatory and governance responsibilities
- Organizational capacity and operational pressures

1 Delivering on Council’s Strategic Plan – 2024-2026 Accomplishments

Over the past two years, the Town has made measurable progress in advancing Council’s Strategic Plan. A number of significant infrastructure, operational, and governance initiatives have been completed or substantially advanced.

Infrastructure & Public Works

Significant investments were made to maintain and improve municipal infrastructure, including:

- Road rehabilitation on Ohio Road and paving of Wharf Road
- Sidewalk improvements on Falls Lane
- Replacement of the commercial fuel tank at Rose Island Lane
- Upgrades to wastewater lift stations, including electrical and SCADA system improvements
- Completion of lagoon/drying bed work and floating dock repairs
- Wharf repairs at 95 Water Street and 14 Dock Street
- Purchase of critical equipment, including a 5-ton plow truck, 3-ton plow attachment, and upgrades to snow removal capacity

Environmental Management

- Completion of Phase 1 of the Landfill Decommissioning Project, including monitoring well installation and groundwater sampling

Recreation & Community Improvements

- Phase 1 upgrades at the Grovestine Recreation Complex, including a new tennis/pickleball court
- Visitor Information Centre accessibility improvements, including a new ramp
- Beautification efforts such as walkway paving, tree planting, signage improvements, and installation of public waste receptacles

Public Safety & Emergency Services

- Purchase of a new Shelburne Volunteer Fire Department vehicle under a shared service model
- Strengthening of emergency management planning and coordination

Governance & Administration

- Completion of draft updates to the Municipal Planning Strategy (MPS), Land Use By-law (LUB), and Subdivision By-law
- Advancement of the Town's Asset Retirement Obligation (ARO) work
- Initiation of a comprehensive review of leases, agreements, by-laws, and policies
- Improvements to internal reporting, communication, and organizational coordination
- Advancement of staff succession planning

These accomplishments represent real, tangible outcomes funded through municipal revenues, grants, and long-term planning, and reflect Council's priorities of maintaining infrastructure, supporting community growth, and strengthening organizational capacity.

2 Major Projects Underway (2025–2026)

In addition to completed work, the Town is actively managing a number of complex and high-value initiatives.

Water & Wastewater Infrastructure

- Aeration system upgrades at the Wastewater Treatment Facility (tender awarded)
- Lift station upgrades (Arthur Street and Hardy's Lane) and pump replacements
- Wastewater system capacity analysis to support new development
- Planning for waterline extensions in key areas, including Prince Street, Rodney Street, and drought-impacted zones
- Odour control improvements and ongoing compliance with environmental regulations

Landfill Decommissioning

- Continued groundwater sampling and engineering analysis (Phase 1 reporting)
- Development of a funding strategy to advance Phase 2 (site capping)

Port & Economic Infrastructure

- Completion and close-out of wharf repair funding claims
- Ongoing exploration of port expansion opportunities
- Shore power discussions with industry partners
- Succession planning for port operations

Planning, Housing & Development

- Advancement toward final approval of updated planning documents (MPS, LUB, SDB)
- Implementation of e-permitting systems
- Support for major developments, including:
 - 54-room hotel project
 - Rodney Street apartment development
 - Affordable housing projects (Clements/Bulkley and John Street)

Climate Adaptation

- Low Carbon Community initiatives to reduce energy costs
- Climate Ready Plans and coastal resilience planning
- Updates to the Town's climate action framework

Administrative Work

- Ongoing management of the Human Rights legal matter
- Partnership with NSCC on the Well Water Monitoring Project
- Solid waste service delivery updates and shared service discussions
- Procurement policy updates and compliance improvements
- Participation in amalgamation discussions (steering committee)

These projects require significant staff coordination, professional oversight, procurement processes, and external funding administration.

3 Growth Pressures and Infrastructure Demand

The Town is experiencing steady development activity, including major residential, commercial, and institutional projects.

Key developments include:

- Proposed 112-bed nursing home rebuild
- New housing developments, including a proposed 25-unit project on Hammond Street
- Hotel development near Exit 26
- Additional phased residential and affordable housing projects

While this growth is positive, it places increasing demand on:

- Wastewater treatment capacity
- Water system expansion
- Stormwater infrastructure
- Long-term capital planning

Ensuring that infrastructure keeps pace with growth remains a critical priority.

4 Regulatory & Governance Commitments

Alongside project delivery, the Town must meet an expanding range of legislative and regulatory requirements.

This includes work related to:

- Accessibility and equity planning
- Emergency management compliance and regional coordination
- Climate adaptation and coastal protection
- Asset management and infrastructure reporting
- Procurement standards and financial transparency
- Ongoing legal and policy obligations

These are mandatory responsibilities that require ongoing administrative focus and resources.

5 Organizational Capacity & Sustainability

All of this work is being delivered within a small municipal structure operating in a high-demand environment.

Key realities include:

- Active succession planning within the Finance Department
- Anticipated retirement and transition planning for the Port Manager
- Ongoing organizational structure reviews and role adjustments
- Increasing financial reporting requirements (FIR, FCI, ARO, capital planning)
- Collective Agreement considerations leading into 2027
- Growing expectations for public communication and transparency

The Town continues to balance day-to-day service delivery with long-term strategic work.

The Town of Shelburne has delivered a significant volume of work over the past two years while continuing to advance major infrastructure, development, and governance initiatives.

This level of activity reflects:

- Responsible use of taxpayer dollars
- Strategic alignment with Council priorities
- A proactive approach to infrastructure and growth management

At the same time, the Town is operating within:

- Increasing financial and regulatory pressures
- Limited staffing capacity
- Growing infrastructure demands

Moving forward, careful prioritization, sustainable financial planning, and continued investment in organizational capacity will be essential to maintaining service levels and supporting future growth.

2026–2027 Council Strategic Priorities

1. Core Infrastructure & Asset Renewal (Highest Priority)

Maintaining and upgrading essential infrastructure to ensure safe, reliable services for residents today and into the future.

- Wastewater system upgrades
- Landfill decommissioning – Phase 2 (capping)
- Ongoing building repairs and maintenance
- Strategic water system improvements and extensions (where feasible)

2. Financial Stability, Risk Management & Compliance (Highest Priority)

Ensuring the Town is operating responsibly, meeting regulatory obligations, and managing financial and organizational risks.

- Addressing legal and regulatory matters currently before the Town
- Strengthening occupational health and safety practices
- Enhancing organizational policies, procedures, and risk management

3. Workforce Stability & Organizational Capacity (Highest Priority)

Building and maintaining a strong, stable workforce to deliver services effectively.

- Staff recruitment and retention
- Maintaining safe and supportive working conditions
- Aligning staff capacity with service expectations and growth pressures

4. Economic Development & Strategic Investments (High Priority)

Supporting initiatives that strengthen the local economy and position the Town for future growth.

- Port infrastructure improvements, including shore power expansion
- Supporting local development and business growth opportunities
- Strategic use and redevelopment of Town assets (including surplus lands)

5. Community Spaces & Quality of Life (High Priority)

Enhancing public spaces and amenities that contribute to community well-being.

- Improvements and long-term planning for Graham's Park
- Accessible and inclusive public facilities (as funding allows)
- Continued support for events, recreation and community use spaces

6. Regional Collaboration & Governance (High Priority)

Working with neighboring municipalities to improve service delivery and explore shared opportunities.

- Participation in Joint Services Board discussions
- Continued collaboration on shared services (solid waste management, building/fire inspection, emergency management (fire protection services, REMO)
- Ongoing evaluation of regional governance opportunities

7. Environmental Responsibility & Service Sustainability (Medium Priority)

Planning for long-term environmental resilience and sustainable service delivery.

- Stormwater management planning
- Climate change planning and adaptation initiatives
- Energy efficiency improvements in municipal buildings (as funding allows)

8. Policy, Planning & Service Improvements (Medium Priority)

Ensuring Town policies, bylaws, and services remain current and effective.

- Review and update of bylaws
- Lease and agreement reviews
- Development support and planning services

9. Long-Term Planning Initiatives (Lower Priority / As Capacity Allows)

Important initiatives that will be advanced as financial and staff capacity permits.

- Asset management program development

- Building accessibility improvements
- Bulk fill station considerations
- Fire service equipment and long-term planning
- Visitor information services model
- Records management modernization
- Ongoing review of street standards

This priority list reflects Council’s commitment to maintaining core services, investing in critical infrastructure, and managing risk, while balancing the Town’s financial and organizational capacity. While not all initiatives can advance at once, this framework ensures decisions remain focused on safety, sustainability, and long-term community benefit.

2026 Budget Process

CURRENT FINANCIAL POSITION

2025–2026 surplus: \$69,293
 Operating reserve: \$1.12M
 2026–2027 operating revenue: \$4.9M

Initial deficit: **\$297,626**
 After staff review: **~\$92,000 deficit**
 Current proposed budget: **\$4,227 surplus**

The development of the 2026–2027 Operating Budget began with a projected deficit of **\$297,626**. Through a detailed review process, staff were able to reduce this shortfall to approximately **\$92,000** and are now presenting a draft budget with a modest surplus of **\$4,227**.

This reduction reflects:

- Line-by-line budget scrutiny
- Deferral of non-essential expenditures
- Operational efficiencies

Key Financial Pressures

Operating Pressures

- Policing cost increases
- PVSC increases
- Legal costs (Human Rights Complaint)
- Insurance increases
- Emergency management coordination costs
- Utility chemical, maintenance, and training increases

Capital Pressures

- Wastewater infrastructure upgrades
- Lift station upgrades
- Landfill Phase 2 (capping)
- Water infrastructure rehabilitation
- Street repaving
- Grovestine Complex future phases
- Port infrastructure and shore power

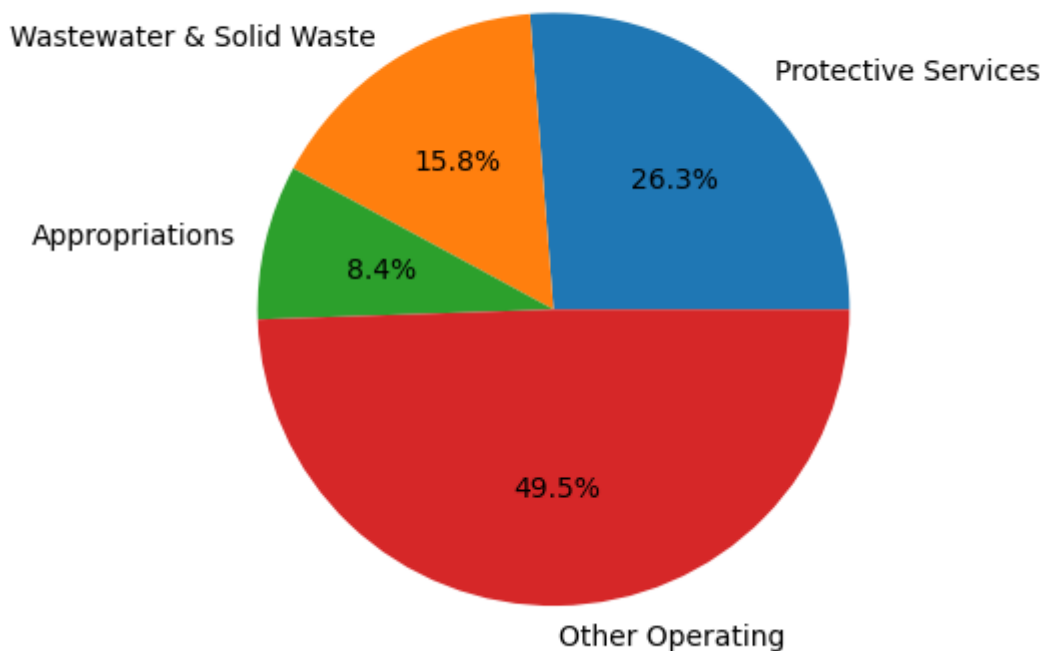
The Town’s current financial reality entering the 2026-2027 fiscal year -
Key revenue pressures include:

- Removal of \$404,526 in reserve funding
- Reduced deed transfer tax revenue (market-driven decline)
- Lower interest income due to reduced cash balances
- Flat provincial transfers, with no inflationary growth

To ensure long-term sustainability, the Town must take a balanced approach that focuses on both *revenue optimization in the short term* and *tax base growth over the long term*.

OPERATING BUDGET BREAKDOWN TOTAL REVENUE = \$4,899,849

Town of Shelburne 2026-2027 Operating Revenue Allocation

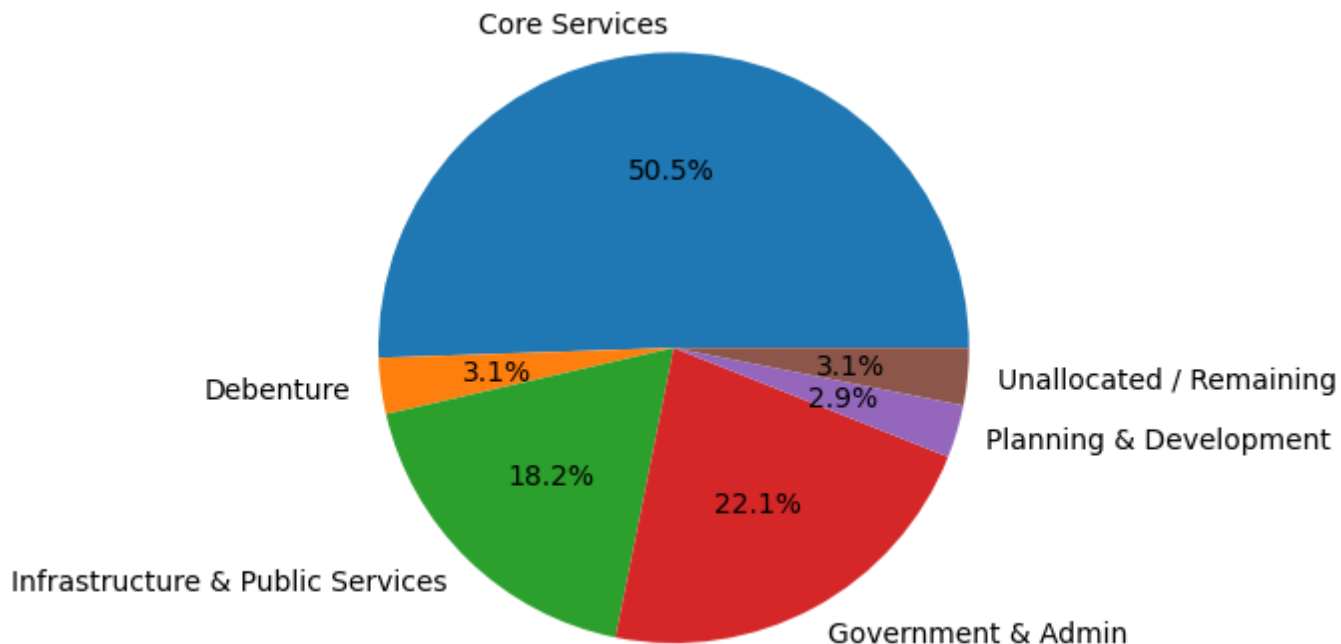


Nearly half of the Town’s operating revenue supports general operations, while over 50% is directly allocated to core services like:

Protective Services (Policing, Fire Protection, By-Law Enforcement) = \$1,287,228
Appropriations (Education, Department of Justice, Regional Library) = \$413,168
Wastewater and Solid Waste Management= \$775,834

Core Services cost \$2,476,230 out of the total operating budget of \$4,899,849.
 That leaves \$2,423,619 left for “other operating”.

Town of Shelburne 2026–2027 Revenue Allocation (Including Unallocated)



The remainder (\$2,423,619) of the operating budget is allocated as follows:

Deventure = \$150,368
Infrastructure & Public Services = \$893,503
Government & Administration = \$1,084,974
Planning & Development = \$141,880
Unallocated Revenue = \$152,894

Approximately **96.9%** of the Town's operating revenue is already committed to core functions and essential services, leaving only **3.1% (approximately \$152,894)** unallocated or available for discretionary use.

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

The current allocation reflects *a service-focused and obligation-driven budget*, where most resources are directed toward core service delivery, infrastructure, governance, and long-term financial commitments, with *very limited flexibility* remaining to address emerging priorities.

UNALLOCATED FUNDS

Only 3.1% (\$152,894)

- Tax Exemptions - \$42,331
- Low Income Tax Exemptions - \$22,000
- Grants to Organizations - \$83,300

ADDITIONAL PRESSURES ("Wants")

(Not currently funded)

- Deer Population Management
- Complaints Software
- Community Centre Furniture
- Historical Signage Repairs
- Traffic Safety Improvements
- Records Management
- Street Standards
- Traffic Study (King & Water)

While \$152,894 appears as unallocated, the majority of these funds are already committed to tax relief programs and community grants.

At the same time, the Town continues to see a growing list of community and Town priorities. However, given current financial and operational constraints, not all requests can be accommodated within the 2026–2027 fiscal year.

Budget Adjustments to Maintain Core Services

In order to present a balanced budget while maintaining core municipal services, staff have identified a number of areas where expenditures can be deferred, reduced, or restructured:

- Deferring the filling of a vacant Finance staff position for a period of six months
- Adjusting a full-time Public Works position to a seasonal role
- Reducing allocations for Council and staff training, conferences, and workshops
- Scaling back proposed enhancements to the Council Chambers
- Reducing departmental training budgets
- Transitioning Visitor Information Centre operations to a partnership model with the local museum

- Limiting certain tax exemption requests intended to support community organizations
- Reducing tree maintenance activities
- Reviewing and reducing organizational memberships and subscriptions

These measures were not taken lightly. They reflect a deliberate effort to manage financial constraints while prioritizing the continuation of essential services such as public safety, infrastructure maintenance, water and wastewater operations, and regulatory compliance.

Collectively, these adjustments help position the Town to remain fiscally responsible in the short term, while continuing to meet its core service obligations to residents.

DEBENTURE COMMITMENTS & LONG-TERM FINANCIAL IMPACT

DATE OF LOAN	PURPOSE	NET PROCEEDS	PRINCIPAL	INTEREST	TOTAL REPAYMENT	LAST PAYMENT	PAYMENTS
(General)							
November 15, 2016	Sidewalk Replacement	\$ 33,845.00	\$ 34,100.00	\$ 3,804.10	\$ 37,904.10	November 15, 2026	3,410.00+interest 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+interest 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
		\$ 2,139,984.00	\$ 2,157,053.00	\$ 476,646.60	\$ 2,633,699.60		
**							
	Mill Building Rehab(17/18)	\$ 25,766.00	0.12	\$ 2,577.00			
	Town Dock Phase One(18/19)	\$ 81,813.00	0.38	\$ 8,181.00			
	Christmas Lights(18/19)	\$ 33,145.00	0.15	\$ 3,315.00			
	New Fire Truck(17/18)	\$ 29,561.00	0.14	\$ 2,956.00			
	Fire Hall/Comm Ctr Roof(17/18)	\$ 46,390.00	0.21	\$ 4,639.00			
		\$ 216,675.00	1.00	\$ 21,668.00			

The Town continues to carry several long-term debenture obligations related to past and ongoing capital investments, particularly in critical infrastructure such as wastewater and public works systems. For the 2026–2027 fiscal year, annual debenture repayments total **\$150,368**, representing a fixed and non-discretionary cost within the operating budget.

While these annual payments are manageable within the current fiscal framework, it is important to recognize that the Town faces significant future repayment obligations, including a large balloon payment at the end, in 2034.

This future obligation presents several important considerations:

- It will require advance financial planning and reserve strategy
- It may necessitate refinancing or restructuring of debt
- It could place additional pressure on future operating budgets

As a result, current financial decisions must be made with a long-term lens, ensuring that the Town does not overextend its financial capacity in the short term while preparing for future debt obligations.

This reinforces the importance of:

- Maintaining stable operations
- Building and protecting reserves where possible
- Carefully sequencing future capital investments

TAX CALCULATIONS & FINANCIAL IMPACT

2025/26							
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	
2026/27							
Original Data							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	1.99	\$2,226,645	23,583,800	3.86	\$910,335	3,136,980	127,748
Increase Resid/Resource by 0.01 cent							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	2.00	\$2,237,834	23,583,800	3.86	\$910,335	3,148,169	11,189
Increase Commercial by 0.01 cent							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	1.99	\$2,226,645	23,583,800	3.87	\$912,693	3,139,338	2,358
Increase Resid/Resource by 0.02 cents							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	2.01	\$2,249,023	23,583,800	3.86	\$910,335	3,159,358	22,378
Increase Commercial by 0.02 cents							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	1.99	\$2,226,645	23,583,800	3.88	\$915,051	3,141,696	4,717
Residential/Resource/Commercial Increased by 0.02 cents							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	2.01	\$2,249,023	23,583,800	3.88	\$915,051	3,164,075	27,095
Residential/Resource/Commercial Increased by 0.05 cents							
RESIDENTIAL & RESOURCE	RATE	REVENUE	COMMERCIAL	RATE	REVENUE	TOTAL	Difference
111,891,700	2.04	\$2,282,591	23,583,800	3.91	\$922,127	3,204,717	67,738

While small tax increases can provide some additional revenue, they do not address the broader financial pressures facing the Town. For example, even a 5-cent increase in the tax rate generates approximately **\$67,000**, which is not sufficient to offset significant cost drivers such as infrastructure investments and regulatory requirements.

Council must carefully balance several competing priorities, including:

- Affordability for residents
- Long-term financial sustainability

- Community service expectations
- Ongoing infrastructure obligations

Tax rate adjustments alone are not a complete solution. They represent just one tool among many and must be considered alongside expenditure decisions, project sequencing, and long-term financial planning.

As part of this budget process, staff have also initiated a broader review of potential revenue and cost management opportunities, including:

- Updating dated leases and agreements
- Reviewing wastewater expenses and the sewer charge by-law
- Modernizing by-laws and policies, including fines and fees
- Evaluating the potential sale of surplus lands and buildings

These efforts are intended to strengthen the Town’s financial position while supporting sustainable service delivery moving forward.

Rank	Town	Residential Rate	Rank	Town	Commercial Rate
1	Mulgrave	\$ 1.24	1	Antigonish	\$ 2.65
2	Antigonish	\$ 1.30	2	Annapolis Royal	\$ 3.20
3	Digby	\$ 1.30	3	Mahone Bay	\$ 3.26
4	Mahone Bay	\$ 1.32	4	Kentville	\$ 3.30
5	Lunenburg	\$ 1.38	5	Lunenburg	\$ 3.36
6	Kentville	\$ 1.43	6	Stewiacke	\$ 3.45
7	Wolfville	\$ 1.47	7	Wolfville	\$ 3.57
8	Port Hawkesbury	\$ 1.58	8	Shelburne	\$ 3.86
9	Stewiacke	\$ 1.58	9	Berwick	\$ 3.87
10	Berwick	\$ 1.61	10	Westville	\$ 3.95
11	Amherst	\$ 1.67	11	Bridgewater	\$ 4.07
12	Clark’s Harbour	\$ 1.68	12	Trenton	\$ 4.10
13	Pictou	\$ 1.69	13	Port Hawkesbury	\$ 4.16
14	Yarmouth	\$ 1.71	14	Digby	\$ 4.20
15	Annapolis Royal	\$ 1.76	15	Oxford	\$ 4.28
16	Oxford	\$ 1.79	16	Middleton	\$ 4.30
17	Middleton	\$ 1.82	17	Stellarton	\$ 4.30
18	New Glasgow	\$ 1.84	18	Pictou	\$ 4.34
19	Bridgewater	\$ 1.85	19	Yarmouth	\$ 4.35
20	Stellarton	\$ 1.88	20	New Glasgow	\$ 4.45
21	Truro	\$ 1.90	21	Amherst	\$ 4.47
22	Shelburne	\$ 1.99	22	Mulgrave	\$ 4.53
23	Trenton	\$ 2.04	23	Truro	\$ 4.55
24	Westville	\$ 2.13	24	Lockeport	\$ 5.41
25	Lockeport	\$ 2.40	25	Clark’s Harbour	\$ 5.58

Tax Rate Recommendation

Based on a review of municipal tax rates across Nova Scotia, the Town of Shelburne's residential tax rate ranks among the higher end of the 25 incorporated towns, while the commercial tax rate remains within the mid-range. This reflects the Town's role as a full-service municipality with ongoing infrastructure and service delivery responsibilities.

In developing the 2026–2027 Operating Budget, Council must weigh the benefit of additional tax revenue against the impact on residents and local businesses. While incremental tax rate increases can generate modest additional revenue, they do not fully address the broader financial pressures facing the Town.

Given the Town's current position relative to other municipalities, and in recognition of affordability concerns, staff are recommending that Council maintain the current tax rates for 2026–2027, while continuing to explore alternative revenue sources, cost management strategies, and long-term financial planning initiatives.

This approach:

- Maintains stability and predictability for taxpayers
- Recognizes the cumulative impact of taxation on residents
- Reflects the Town's already competitive positioning relative to similar municipalities
- Supports continued focus on operational efficiencies and strategic prioritization

At the same time, it is important to acknowledge that maintaining current rates may limit the Town's ability to advance additional priorities in the short term. As such, future budget cycles may require further consideration of tax rate adjustments in conjunction with evolving financial pressures and service demands.

Closing Statement

The 2026–2027 Operating Budget reflects a disciplined and realistic approach to managing the Town's finances during a period of increasing pressure and uncertainty.

This budget:

- Maintains core services
- Meets regulatory and infrastructure obligations
- Aligns with Council's strategic priorities
- Balances the budget without over-reliance on reserves

At the same time, it clearly demonstrates the limitations the Town is facing.

With *96.9% of revenue already committed*, and growing demands across infrastructure, services, and community priorities, the Town has very limited financial flexibility.

This budget is not about doing everything —
it is about doing what is **necessary, responsible, and sustainable**.

Looking ahead, the Town must continue to:

- Strengthen its financial position
- Explore alternative revenue sources
- Plan for long-term infrastructure and debt obligations
- Make strategic decisions about service levels and priorities

Council is ultimately being asked to adopt a budget that reflects:

- Responsible governance
- Financial discipline
- A clear understanding of the Town's capacity

**“To be the best
place to live, work
and visit”**

Council Strategic Plan 2024-2028

