

1. Call to Order
2. Adoption of Agenda
3. Conflict of Interest Declarations
4. Budget Presentation
5. Public Statements and Inquiries
6. Adjournment

2026

Fundy Albert Draft Budget Workbook



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Revenues

Services Provided to Other Governments

Budget: 2025 - \$29,262 2026 - \$30,017

Fire (To Rural Districts)

Includes: Fire Protection Services provided to local Rural Districts

Transportation Services: Roads & Streets

Includes: Portion of Provincial Local Road Plowed by Fundy Albert Contractor

Sales of Services

Budget: 2025 - \$268,256 2026 - \$270,756

Recycling Products

Includes: Subsidy from Circular Materials

As noted in our contract, this will be the final guaranteed subsidy year

Community Centre (Hall)

Includes: Rental Revenue from the Alma Activity Centre (Including Incubator Spaces) and Riverside-Albert Recreation Centre.

In 2025, we lost the revenue from Anglophone East as we rejected the requested contract that included the municipality completing summer exterior maintenance.

Swimming Pools, Beaches, Marinas

Includes: Public Swimming & Lessons Revenue

Skating Rink & Arena

Includes: Hillsborough Arena Ice Rentals

Cultural Buildings & Facilities

Includes: Alma Multicultural Building Rooms Rentals/Leases

Other Revenue from Own Sources

Budget: 2025 - \$80,750 2026 - \$85,362

Building Permits

Includes: Construction Permit Fees (Plan360)

Rental Structures, Other

Includes: Office Rental Spaces & Artisan Village Hut Leases

Conditional Transfers

Budget: 2025 - \$0 2026 - \$9,903

[Conditional Transfers: Federal & Provincial](#)

Includes: Canada Summer Jobs, Heritage Canada, and SEED Grant Programs

Other Transfers

Budget: 2025 - \$486,178 2026 - \$646,751

[Surplus from Previous Year](#)

Includes: Yearend Surplus from 2024. Currently an estimate

[Operating Reserve Fund](#)

Includes: Transfer from Operating Reserve

[Utility Fund](#)

Includes: 100% of Water Operator in Charge Fees, 100% of Utility Training; 70% of Utility Operators Wages & Deductions; 50% Of Accounting Clerk Salary and Deductions, Audit Fees & Postage & Postage Meter; 30% of Fleet; 25% of Treasurer Salaries and Deductions; 15% of Office Supplies; and 10% of Director of Operations Salary and Deduction Expenses Transferred from Utility Departments.

[Adjustment for Payment in Lieu of Taxes - PILT](#)

Includes: financial arrangement where an entity (often a government or tax-exempt organization) pays a local government to compensate for lost property tax revenue.

Expenses

General Government Services

Budget: 2025 - \$1,102,807 2026 - \$1,181,774

[Mayor & Councillor: Personnel](#)

Includes: | Honorariums and Employer Portion of Deductions

[Mayor & Councillor: Other](#)

Includes: | Councillor Mileage & Miscellaneous Expenses

[Development Seminars](#)

Includes: | Professional Development for Council

[Other Legislative Costs](#)

Includes: | Council Meeting Miscellaneous Expenses

Manager, Administrator, Clerk, Finance Administration & Accounting: Personnel	
Includes:	Administration Salaries and Employer Portion of Deductions
Office Buildings	
Includes:	Building Operational Costs for Alma, Riverside-Albert & Hillsborough Offices; Computers & Tech, Computer Software, Computer Security & Back-up, Office Furniture & Supplies, Printer Lease & Copies, 24-hour Building Monitoring, Repair Contingency
Legal Services	
Includes:	Lawyer Fees
Other Administrative Services	
Includes:	Mileage, Alert System (Voyent Alert), EAP Program (Homewood Health), Planet, Website, Promotions/Branding, Communications, WorkSafe NB
External Audit	
Includes:	External Audit of 2026 Financials
Purchasing: Other	
Includes:	Net HST
Civic Relations	
Includes:	Public Meeting Expenses (I.e. Hall Rentals)
Training & Development	
Includes:	Professional Development for Administrators, Safety & Procedural Training for Public Works, Water/Wastewater Operator Courses
Cost of Assessment	
Includes:	Cost of Assessment Fees – Set by Service NB
Regional and Collaborative Services (SERSC)	
Includes:	Regional trail network, regional plan. Set by Southeastern Regional Service Commission
Conventions & Delegations	
Includes:	UMNB Conference for Council
Liability Insurance	
Includes:	Insurance to cover Municipal liability Set by Insurance Company - Intact

Municipal Association Memberships

Includes: Association of Municipal Administrators of New Brunswick, Union of Municipalities of New Brunswick, Maritime Province Water & Wastewater Association, Recreation New Brunswick, New Brunswick Construction Safety Association

Other: Grants

Includes: Community Grants Program & Community Sponsorship Program

Protective Services

Budget: 2025 - \$2,081,642 2026 - \$2,243,307

RCMP

Includes: Policing Services
Set by RCMP

Firefighting Force: Personnel

Includes: Fire Chief Part Time Salary & Firefighter Honorariums

Firefighting Force: Other

Includes: Association Memberships, Conventions, WorkSafeNB, Registration Renewal Benefit, Andrew MacDonald Insurance, Dress Uniform

Fire Alarm System

Includes: Bell Aliant Fire Alarm System, Annual Radio Frequency Charges, Radio Tower Expenses, Bell Mobility Tower Expenses, Dispatcher Phone, Radio Repair/Replacement, TMR Radio Reserve

Water Cost

Includes: Payment to Utility Department for Water Services

Fire Station & Building

Includes: Operational Expenses & Repair Contingency for Fire Station & Buildings

Fighting Equipment

Includes: Operational and Maintenance Expenses, & Replacement of Fire Fighting Equipment

EMO Services

Includes: EMO Plan & Phone, Maintenance of Hillsborough Kiwanis Generator & Phone Line, Funds for Disaster Relief

By law Enforcement

Includes: Maritime By-Law Enforcement Contract

Animal Control Services

Includes: NBSPCA Contract

Regional Public Safety (SERSC)

Includes: South-east Regional Service Commission Safety Committee, EMO studies for each municipality, Emergency preparedness kits.
Set by Southeastern Regional Service Commission

Transportation Services

Budget: 2025 - \$1,620,985 2026 - \$1,874,699

Common Services: Personnel

Includes: Director of Operations, Lead Hand of Public Works and Water Operator (Funded through Utility Transfer) in Charge Salaries/Wages/Contract Amounts & Employer Portion of Deductions

Common Services: Other

Includes: Director of Operation & Lead Hand Boot Allowance & Uniforms, Cellphone Reimbursement, Mileage and Misc. Expenses

Workshops, Yards & Other Buildings: Personnel

Includes: Water Operators (Funded through Utility Transfer) & Public Works Wages & Employer Portion of Deductions

Workshops, Yards & Other Buildings: Other

Includes: Public Works Garage Operational & Repair Contingency, Tools

General Equipment

Includes: Fleet Maintenance, Repair, Replacement, Repairs, Vehicle Tracking, Trench Box, Tractor Man box, Boom Mower, Tractor Plow Blade

Summer Maintenance Private Contract

Includes: Asphalt Padding & Patching, Cold Patch, Grading & Gravel

Summer Maintenance DTI

Includes: Former Village of Hillsborough Limits Road Maintenance & Provincial Arterials, Collectors and Local Highways

Set by Department of Transportation & Infrastructure

Sidewalks

Includes: Repair/Replacement of Sidewalks

Culverts and Drainage Ditches

Includes: Culvert Repair/Replacement, Ditching

Snow and Ice Removal Private Contract

Includes: Snow Removal Contract for Alma & Hillsborough Streets, and Alma Activity Centre Parking lot, and Snow Shelfing in Riverside-Albert (Push Back of Snow only during periods of heavy snow)

Snow and Ice Removal DTI

Includes: Snow Removal of Provincial Arterials, Collectors and Local Highways and Riverside-Albert Streets

Bridges, Viaduct, Causeway and Grade separations

Includes: Steeves Street, Hillsborough Bridge Repairs as per 2025 Inspection

Streetlights

Includes: Village Core (Alma, Hillsborough & Riverside-Albert) and Lower Coverdale Street Lights

Street Signs

Includes: Street sign replacement in Village Core (Alma, Hillsborough & Riverside-Albert)

Regional Transport Contribution (SERSC)

Includes: Public Transportation Committee, Continues partnership with Urban Rural Rides, Regional Transit System, Partner with UNB Transportation Lab.

Environmental Health Services

Budget:

2025 - \$704,102

2026 - \$697,916

Solid Waste Collection Contract

Includes: Southeast Regional Service Commission (SERSC) joint contract w/ Miller

Solid Waste Disposal Tipping Fees (SERSC)

Includes: Contribution to ECO 360 (SERSC Landfill) Operating Costs

Set by Southeast Service Commission Set Cost

Public Health Services

Budget: 2025 - \$4,634 2026 - \$4,895

Other: Public Health Services

Includes: Mosquito Control Services for Coverdale area

Environmental Development Services

Budget: 2025 - \$277,445 2026 - \$293,985

Local Planning (SERSC)

Includes: Contribution to Plan 360 (SERSC) Operating Costs and Committee

Beautification and Rehabilitation of Lands

Includes: Beautification (banners/flowers etc.), Christmas Lighting & Decorations

Tree Removal and Planting

Includes: Removal of dead/dying trees on Municipal property boundaries in the former village limits and Equipment Rental

Natural Resources Development Other

Includes: Guardian Ecology Knotweed Contract

Community Development (SERSC)

Includes: Social needs study, supportive housing model, mobile mental health project, community organization asset mapping, community capacity building, community playboxes, food security pilot, digital accessibility project.

Tourist Bureau

Includes: Operating & maintenance costs of Visitor Information Centre, Summer Student Employment and Repair Contingency

Tourist Camps, Parks, etc.

Includes: Alma Waterfront, Crooked Creek Look-out & Trails Park, Trail maintenance & insurance

Promotion of Tourism

Includes: Repairs to Signage

Tourism Promotion (SERSC)

Includes: Tourism calendar, Opportunity Development Strategy, Tourism App.

| Set by Southeast Regional Service Commission

Recreation and Cultural Services

Budget: 2025 - \$475,421 2026 - \$538,314

Recreation, Other

Includes: | Community Activities

Community Centers and Halls

Includes: | Operating & Maintenance Costs of Alma Activity Centre and Riverside-Albert Recreation Centre

Swimming Pools, Beaches, Marinas: Personnel & Other

Includes: | Lifeguard Wages and Employer Portion of Deductions, Pool Operating, Maintenance and Repair/Upgrades

Skating Rinks and Arenas

Includes: | Building & Zamboni Operating & Maintenance Costs, Water Treatment, Contingency Repairs

Parks and Playgrounds

Includes: | Parks and ballfields – Shore line Trail & Hillsborough Connector Trails, White Rock Recreational Park, Public Park & Bathrooms (behind visitor centre), Legion Ball Field Maintenance (Including Lights)

Cultural Buildings and Facilities

Includes: | Alma Multicultural Building Operational & Maintenance Costs

Museums

Includes: | Steeves House – Insurance, Property Tax

Libraries

Includes: | Hillsborough Library – Building & Library Operational Costs

Infrastructure Cost Sharing (SERSC)

Includes: | Finalize the Regional Sport, Recreational and Cultural Infrastructure Cost Sharing needs assessment and the framework for handling future projects in Southeast NB.

| Set by Southeast Regional Service Commission

Fiscal Services

Budget: 2025 - \$219,953 2026 - \$366,607

Interest on Long Term Debt

Includes: **Current Loans:** Alma, Riverside-Albert & Hillsborough Fire Department Trucks, Alma Multicultural Centre Construction, Hillsborough Arena Upgrades, Riverside-Albert Recreation Centre Chair Lift
Planned Borrowing: Replacement Three (3) Ton Truck for Public Works Fleet

Principal Instalments

Includes: **Current Loans:** Alma & Hillsborough Fire Department Trucks, Alma Multicultural Centre Construction, Hillsborough Arena Upgrades, Riverside-Albert Recreation Centre Chair Lift

Short Term Interest on Capital Projects

Includes: **Current Loans:** Riverside-Albert Fire Truck

Banking Service Charges

Includes: Bank service & interac fees

Transfer to Capital Reserve

Includes: Final Transfer to Hillsborough Capital (2023 Truck Purchase) & Reserve for Riverside-Albert Road Reconstruction

Tax Rates

	2023	2024	2025	2026	Change
Alma	1.5669	1.5669	1.5569	1.5569	-
Riverside Albert	1.3936	1.3936	1.3936	1.3936	-
Hillsborough	1.3026	1.3936	1.3936	1.3936	-
Alma LSD	0.5223	0.5799	.5899	.5899	-
Harvey LSD	0.5616	0.5799	.5899	.5899	-
Hillsborough LSD	0.4661	0.5361	.5461	.5461	-
Hopewell LSD	0.5226	0.5799	.5899	.5899	-
Coverdale LSD	0.5001	0.5799	.5899	.5899	-

*Rates exclude the special levy of \$0.4115 per \$100 of assessed value for former local service districts

2026

**Fundy Albert Draft Utility Budget
Workbook**



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Revenues

Sales of Services

Budget: 2025 - \$1,156,866 2026 - \$1,287,939

Sale of Water

Includes: Water Rates Charged to Users

Sale of Wastewater Disposal Services

Includes: Wastewater Rates Charged to Users

Other Revenue from Own Services

Budget: 2025 - \$26,924 2026 - \$27,247

Water Supply (Fire)

Includes: Charges to Fire Departments for Water Usage

Other

Includes: Encumbrance Certificates

Unconditional Transfers

Budget: 2025 - \$30,000 2026 - \$30,000

Other Governments

Includes: Wastewater Disposal Services to Fundy National Park

Other Transfers

Budget: 2025 - \$121,885 2026 - \$319,180

Surplus from Previous Year

Includes: Yearend Surplus from 2024 (Currently an estimate)

Operating Reserve Fund

Includes: Transfer from Operating Reserve

Expenses

Water Supply

Budget: 2025 - \$598,554 2026 - \$748,276

Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST

Purification & Treatment: Other

Includes: Water Treatment Materials, Building Operations & Maintenance

Source of Supply

Includes: Land Tax, Tank Inspections & Repairs, Wellhouse Building Operations & Maintenance, Water Exploration (Hillsborough Utility Only)

Transmission & Distribution: Other

Includes: Water Sampling, Flushing Hydrant Maintenance, Watermain Maintenance/Repairs

Power & Pumping Other

Includes: NB Power, Generator Operations & Maintenance

Wastewater Disposal

Budget: 2025 - \$324,245 2026 - \$464,673

Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST

Wastewater Collection System: Other

Includes: Wastewater Main Repairs, Locates, Inspections

Wastewater Lift Station: Other

Includes: Building Operations & Maintenance of Wastewater Lift Stations

Wastewater Treatment & Disposal: Other

Includes: Lagoon Building (excluding Riverside-Albert Utility) & Pond Operations & Maintenance, Wastewater Sampling

Fiscal Services

Budget: 2025 - \$412,876 2026 - \$451,417

Wastewater: Interest on Long Term Debt

Includes: Interest on Wastewater Debentures

Wastewater: Principal Installments

Includes: | Principal Installments on Wastewater Debentures

Water: Interest on Long Term Debt

Includes: | Interest on Water Debentures

Water: Principal Installments

Includes: | Principal Installments on Water Debentures

Water: Short-Term Interest on Capital Projects

Includes: | Interest on Capital Water Projects

Capital Water

Includes: | Transfer to Water Capital Reserve

Operating Water

Includes | Transfer to Water Operating Reserve

Capital Wastewater System

Includes: | Transfer to Wastewater Capital Reserve

Utility Rates

Per Unit Per Quarter

Alma Utility

	2025	2026
Water	\$195.00	\$245.50
Wastewater	\$182.50	\$132.00

Hillsborough Utility

Water	\$95.00	\$119.00
Wastewater	\$125.00	\$131.00

Riverside-Albert Utility

Water: Residential	\$147	\$187
Water: Residential	\$152	\$193
Plus/Commercial		
Water: Industrial	\$8,607	\$8,607
Water: Institutional	22% Rate Increase	27% Rate Increase
Water: Own Government	\$219	\$278
Wastewater: Residential	\$120	\$120
Wastewater: Residential	\$125	\$125
Plus/Commercial		
Wastewater: Institutional	0% Rate Increase	0% Rate Increase
Wastewater: Own Government	\$155	\$155