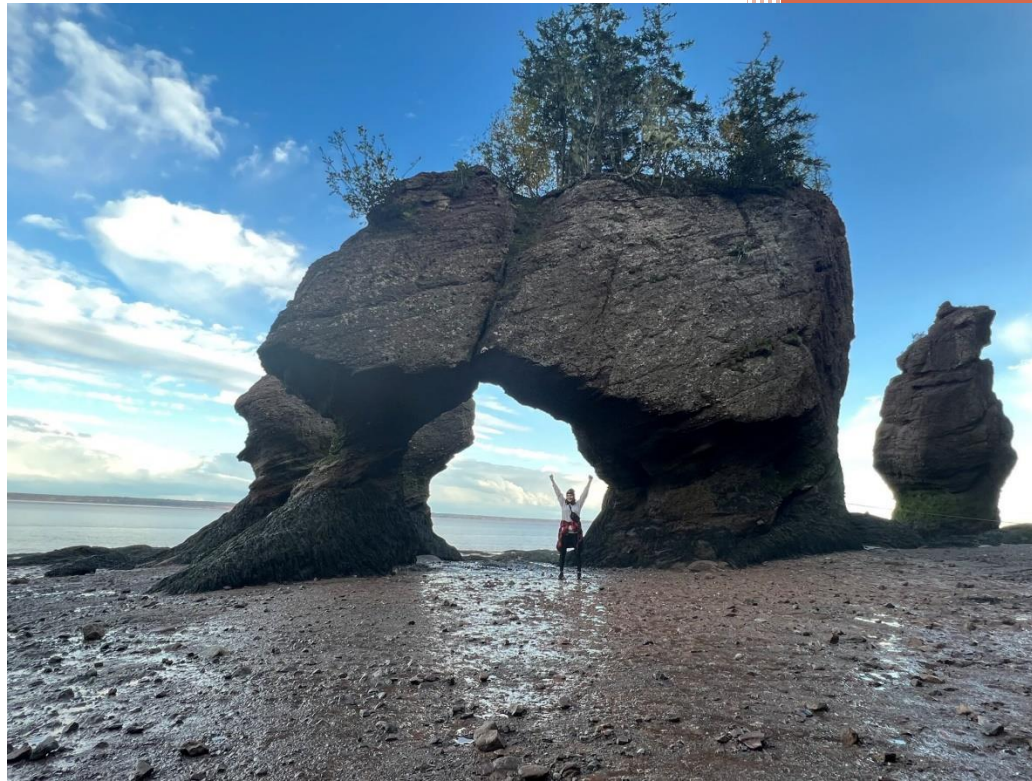


2026

Fundy Albert Draft Budget Workbook



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Revenues

Revenue Budget

		2025	2025	2026
Line ID:	Budget Line Title	Budget	Projections	Budget
	Warrant & Equalization Grant	\$ 5,815,560	\$ 5,815,559	6,158,710
1.3.2.2.4	Fire (To Rural District)	\$ 18,696	\$ 18,696	18,696
1.3.2.3.3	Roads & Streets	\$ 10,566	\$ 10,566	11,321
1.4.4.3.9	Solid Waste: Recycling Products	\$ 92,636	\$ 99,408	92,636
1.4.7.1.2	Rec. Services: Community Centre	\$ 26,500	\$ 22,519	13,000
1.4.7.1.3	Rec. Services: Swimming Pools, Beach.	\$ 5,000	\$ 7,331	6,000
1.4.7.1.5	Rec. Services: Arena & Skating Rink	\$ 120,000	\$ 113,555	135,000
1.4.7.2.1	Cultural Services: Cultural Buildings & Facilities	\$ 24,120	\$ 24,415	24,120
1.5.1.7.3	Building Permits: Construction	\$ 35,000	\$ 108,980	45,000
1.5.3.2.8	Rental Structures: Others	\$ 15,750	\$ 12,867	16,362
1.5.5.1.1	Return on Investments: Interest	\$ 30,000	\$ 27,220	24,000
1.7.1.9.8	Federal - Conditional Transfers	-	\$ 12,138	7,986
1.7.5.2.9	Provincial - Conditional Transfers	-	\$ 3,206	1,917
1.9.1.1.1	Surplus From Previous Year	\$ 100,000	\$ 323,006	184,367
1.9.1.2.1	Operating Reserve	\$ 70,389	\$ -	100,000
1.9.2.1.1	Utility Fund	\$ 315,789	\$ 315,791	363,511
1.9.9.1.1	PILT	\$ -		\$ 687
	Total	\$ 6,680,005	\$ 6,915,257	\$ 7,203,312

Services Provided to Other Governments

1.3.2.2.4 Fire (To Rural Districts)

Shared/Local/Village Core: Shared

Includes: Fire Protection Services provided to local Rural Districts

Increase/Decrease: N/A

1.3.2.3.3 Transportation Services: Roads & Streets

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Increase as per NBDTI Rates per Lane Kilometer

Sales of Services

1.4.4.3.9 Recycling Products

Shared/Local/Village Core: Shared

Includes: Subsidy from Circular Materials

Increase/Decrease: N/A

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

1.4.7.1.2 Community Centre (Hall)

Shared/Local/Village Core: Shared

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

Increase/Decrease: Decrease. In 2025, we lost the revenue from Anglophone East as we rejected the requested contract that included the municipality completing summer exterior maintenance of local schools.

1.4.7.1.3 Swimming Pools, Beaches, Marinas

Shared/Local/Village Core: Shared

Includes: Public Swimming & Lessons Revenue

Increase/Decrease: Increase. Increasing use of Hillsborough Pool.

1.4.7.1.5 Skating Rink & Arena

Shared/Local/Village Core: Shared

Includes: Hillsborough Arena Ice Rentals

Increase/Decrease: Increase. Full Year w/ Increased Ice Rental Rates

1.4.7.2.1 Cultural Buildings & Facilities

Shared/Local/Village Core: Shared

Includes: Alma Multicultural Building Rooms Rentals/Leases

Increase/Decrease: N/A

Other Revenue from Own Sources

1.5.1.7.3 Building Permits

Shared/Local/Village Core: Shared

Includes: Construction Permit Fees (Plan360)

Increase/Decrease: Increase. Trending Increase in Permits.

1.5.3.2.8 Rental Structures, Other

Shared/Local/Village Core: Shared

Includes: Office Rental Spaces & Artisan Village Hut Leases

Increase/Decrease: Increase. Full Year of Office Rental

1.5.5.1.1 Interest on Investments

Shared/Local/Village Core: Shared

Includes: Interest Earned on Bank Account

Increase/Decrease: Decrease. Average Interest Earned Lowered

Conditional Transfers

1.7.1.9.8 Conditional Transfers: Federal & Provincial

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. Budgeted Per Amount Received in 2025

Other Transfers

1.9.1.1.1 Surplus from Previous Year

Shared/Local/Village Core: Shared

Includes: Yearend Surplus from 2024. Currently an estimate

Increase/Decrease: Increase. Unbudgeted Revenues received in 2024.

1.9.1.2.1 Operating Reserve Fund

Shared/Local/Village Core: Shared

Includes: Transfer from Operating Reserve

Increase/Decrease: Increase.

1.9.2.1.1 Utility Fund

Shared/Local/Village Core: Shared & Village (per expenses below)

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, \$22,500 of Legal Fees.

Increase/Decrease: Increase. Inflation, Costs Relating to Legal Easements

1.9.9.1.1 Adjustment for Payment in Lieu of Taxes – PILT

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. Set to receive PILT for 2026

Expenses

Expense Budget

		2025	2025	2026
Line ID:	Budget Line Title	Budget	Projections	Budget
2.1.1.1.1	Mayor: Personnel	\$ 42,172	\$ 26,667	\$ 42,172
2.1.1.1.9	Mayor: Other	\$ 2,000	\$ 4,995	\$ 9,500
2.1.1.3.1	Councillors: Personnel	\$ 130,129	\$ 124,506	\$ 130,130
2.1.1.3.9	Councillors: Other	\$ 8,000	\$ 6,266	\$ 8,000
2.1.1.4.1	Development Seminars	\$ 1,000	\$ 1,864	\$ 3,500
2.1.1.9.9	Other Legislative Costs	\$ 3,500	\$ 1,023	\$ 3,500
2.1.2.1.1	Manager, Administrator: Personnel	\$ 117,688	\$ 71,446	\$ 123,549
2.1.2.1.2	Manager, Administrator: Other	\$ 2,500	\$ 3,167	\$ 2,500
2.1.2.1.3	Clerk, Personnel	\$ 58,561	\$ 140,281	\$ 141,828
2.1.2.1.6	Human Resources: Other	\$ 4,400	\$ 12,827	\$ 11,692
2.1.2.1.7	Office Building	\$ 78,871	\$ 79,254	\$ 128,027
2.1.2.1.8	Legal Services	\$ 25,000	\$ 37,002	\$ 60,000
2.1.2.1.9	Other Administrative Services	\$ 44,790	\$ 45,112	\$ 37,920
2.1.2.2.1	Finance, Administrator: Personnel	\$ 67,981	\$ 67,228	\$ 69,892
2.1.2.2.3	Accounting: Personnel	\$ 59,764	\$ 56,379	\$ 62,306
2.1.2.2.4	Accounting: Other	\$ 3,750	\$ 80,000	\$ 15,000
2.1.2.2.6	External Audit: Audit Fees	\$ 25,000	\$ 48,000	\$ 25,000
2.1.2.2.8	Purchasing Other	\$ 159,981	\$ 124,564	\$ 99,714
2.1.2.5.2	Civic Relations	\$ 5,000	\$ 3,628	\$ 5,000
2.1.2.5.9	Training & Development	\$ 20,000	\$ 17,312	\$ 17,500
2.1.2.9.1	Assessment Service Fee	\$ 128,249	\$ 128,249	\$ 133,724
2.1.2.9.2	Regional & Collaborative Services	\$ 16,821	\$ 16,821	\$ 7,415
2.1.2.9.3	Conventions & Delegations	\$ 7,000	\$ 6,801	\$ 7,500

		2025	2025	2026
Line ID:	Budget Line Title	Budget	Projections	Budget
2.1.2.9.4	Liability Insurance	\$ 59,400	\$ 55,514	\$ 54,646
2.1.2.9.5	Municipal Association Membership	\$ 10,000	\$ 8,443	\$ 11,600
2.1.9.5.9	Other (Grants)	\$ 25,000	\$ 15,350	\$ 17,000
2.2.1.9.4	RCMP	\$ 1,097,838	\$ 1,097,838	\$ 1,119,794
2.2.4.2.1	FF: Personnel	\$ 60,569	\$ 74,162	\$ 86,258
2.2.4.2.9	FF: Personnel - Other	\$ 39,030	\$ 42,188	\$ 57,085
2.2.4.3.1	Fire Alarm Systems	\$ 105,775	\$ 19,324	\$ 58,032
2.2.4.3.2	Water Cost	\$ 13,280	\$ 13,280	\$ 13,280
2.2.4.3.3	Station & Building	\$ 54,792	\$ 49,524	\$ 88,019
2.2.4.3.4	Fighting Equipment	\$ 225,000	\$ 225,420	\$ 242,449
2.2.4.4.2	Fire Investigation	\$ 2,000	\$ -	\$ 2,000
2.2.4.4.3	Fire Prevention	\$ 3,000	\$ 2,129	\$ 3,500
2.2.4.6.9	Training & Development: Other	\$ 15,000	\$ 11,975	\$ 15,875
2.2.4.9.1.1	With Other Government	\$ 382,249	\$ 382,249	\$ 417,702
2.2.5.9.9	EMO: Disaster Control	\$ 6,913	\$ 4,445	\$ 13,320
2.2.9.1.9	By-Law Enforcement: Other	\$ 56,490	\$ 87,576	\$ 106,490
2.2.9.4.9	Animal & Pest Control: Other	\$ 18,126	\$ 19,223	\$ 18,336
2.2.9.7.1	Other Protective Services	\$ 1,580	\$ 1,580	\$ 1,271
2.3.1.1.1	Common Serv. Administration: Personnel	\$ 255,787	\$ 193,833	\$ 268,543
2.3.1.1.9	Common Serv. Administration: Other	\$ 6,180	\$ 2,882	\$ 4,140
2.3.1.5.1	Workshops, Yards & Other Buildings: Personnel	\$ 406,165	\$ 380,522	\$ 423,670
2.3.1.5.3	General Equipment	\$ 85,000	\$ 134,209	\$ 189,894
2.3.1.5.9	Workshops, Yards & Other Buildings: Other	\$ 53,414	\$ 54,829	\$ 55,643
2.3.2.3.2.1	Summer Maintenance: Private Contract	\$ 249,202	\$ 218,394	\$ 279,000
2.3.2.3.2.2	Summer Maintenance: DTI	\$ 34,961	\$ 32,489	\$ 28,214
2.3.2.3.3	Sidewalks	\$ 6,000	\$ 4,050	\$ 6,000

		2025	2025	2026
Line ID:	Budget Line Title	Budget	Projections	Budget
2.3.2.3.4	Culverts & Drainage Ditches	\$ 89,260	\$ 46,010	\$ 95,975
2.3.2.3.8.1	Snow Removal: Private Contract	\$ 261,971	\$ 261,489	\$ 276,638
2.3.2.3.8.2	Snow Removal: DTI	\$ 85,551	\$ 54,006	\$ 63,630
2.3.2.4.9	Bridges, Viaduct, Causeway & Grade Separations	\$ 5,000	\$ 3,350	\$ 20,000
2.3.2.5.2	Streetlights: Power	\$ 78,821	\$ 83,298	\$ 82,397
2.3.2.6.1	Street Signs	\$ 1,500	\$ 1,639	\$ 7,500
2.3.3.3.1	Reg. Transport: RSC Contribution	\$ 2,173	\$ 2,173	\$ 1,812
2.4.3.2.9	Collection: Regional Service Commission	\$ 599,732	\$ 606,336	\$ 592,260
2.4.3.3.2	Disposal: Tipping Fees	\$ 104,370	\$ 104,370	\$ 105,656
2.5.1.6.1	Cemeteries	\$ -	\$ -	\$ -
2.5.1.9.1	Other, Public Health	\$ 4,634	\$ 4,634	\$ 4,895
2.6.1.1.2	Planning (RSC)	\$ 204,274	\$ 204,274	\$ 219,849
2.6.2.1.3	Beautification & Rehabilitation of Land	\$ 16,714	\$ 16,542	\$ 14,900
2.6.2.2.1	Tree Removal & Planting	\$ 7,667	\$ 3,500	\$ 5,000
2.6.2.2.9	Other, Natural Resources Development	\$ 5,000	\$ 4,716	\$ 4,750
2.6.3.1.1	Community Development: Contribution to RSC	\$ 5,320	\$ 5,320	\$ 3,987
2.6.7.1.1	Economic Dev., Admin: Personnel	\$ 79,904	\$ 7,466	\$ -
2.6.7.1.2	Economic Dev., Admin: Other	\$ -		\$ 20,000
2.6.9.1.1	Tourist Bureau	\$ 24,485	\$ 22,090	\$ 30,017
2.6.9.1.2	Tourist Camps, Parks, etc.	\$ 12,856	\$ 8,983	\$ 8,966
2.6.9.1.3	Promotion of Tourist Attraction	\$ -	\$ 202	\$ 1,266
2.6.9.1.8	Tourism: Contribution to RSC	\$ 1,129	\$ 1,129	\$ 250
2.7.1.1.9	Recreation Administration: Other	\$ 10,000	\$ 12,735	\$ 17,000
2.7.1.2.1	Community Centre & Halls: Personnel	\$ -	\$ -	\$ -
2.7.1.2.9	Community Centre & Halls: Other	\$ 59,469	\$ 58,550	\$ 82,903
2.7.1.3.1	Swimming Pools, Beaches, Marinas: Personnel	\$ 16,133	\$ 22,463	\$ 27,532

		2025	2025	2026
Line ID:	Budget Line Title	Budget	Projections	Budget
2.7.1.3.9	Swimming Pools, Beaches, Marinas: Other	\$ 35,000	\$ 15,418	\$ 31,856
2.7.1.5.1	Skating Rinks & Arenas: Personnel	\$ 114,768	\$ 114,617	\$ 114,457
2.7.1.5.9	Skating Rinks & Arenas: Other	\$ 141,478	\$ 177,970	\$ 176,567
2.7.1.8.1	Parks & Playgrounds: Personnel	\$ 17,904	\$ 22,537	\$ 21,572
2.7.1.8.9	Parks & Playgrounds: Other	\$ 14,922	\$ 15,328	\$ 12,371
2.7.2.2.9	Cultural Buildings & Facilities	\$ 15,594	\$ 14,597	\$ 16,478
2.7.2.4.9	Museums: Other	\$ 20,924	\$ 22,873	\$ 10,120
2.7.2.5.1	Libraries	\$ 27,844	\$ 25,069	\$ 37,054
2.7.5.1.1	Other Recreation: Contribution to RSC	\$ 1,385	\$ 1,385	\$ 1,246
2.8.1.1.1	Interest on Long Term Debt	\$ 73,250	\$ 40,775	\$ 35,869
2.8.1.1.2	Principal Installments	\$ 90,000	\$ 90,000	\$ 91,000
2.8.1.1.3	Capital Leasing Arrangements	\$ 109,865	\$ -	\$ -
2.8.1.1.6	Short Term Interest for Capital Projects	\$ 45,499	\$ 115,768	\$ 63,210
2.8.1.9.2	Cost of Issuing & Selling New Debentures	\$ 2,000	\$ -	\$ 12,000
2.8.1.9.3	Banking Service Charge	\$ 5,500	\$ 6,702	\$ 8,000
2.8.2.1.1	Transfer to Capital Reserve	\$ 3,704	\$ 3,704	\$ 157,198
Total		\$ 6,680,508	\$ 6,468,594	\$ 7,203,312

General Government Services

2.1.1.1.1 & 2.1.1.3.1 Mayor & Councillor: Personnel

Shared/Local/Village Core: Shared

Includes: Honorariums & Employer Portion of Deductions

Increase/Decrease: N/A

2.1.1.1.9 & 2.1.1.3.9 Mayor & Councillor: Other

Shared/Local/Village Core: Shared

Includes: Councillor Mileage & Miscellaneous Expenses

Increase/Decrease: Increase. Based off 2025 Expenses.

2.1.1.4.1 Development Seminars

Shared/Local/Village Core: Shared

Includes: Professional Development for Council

Increase/Decrease: Increase. Training for New Council

2.1.1.9.9 Other Legislative Costs

Shared/Local/Village Core: Shared

Includes: Miscellaneous Expenses (ex. Zoom, Costs Associated w/ new By-Laws)

Increase/Decrease: N/A

2.1.2.1.1, 2.1.2.1.3, 2.1.2.2.1 & 2.1.2.2.3 Manager, Administrator, Clerk, Finance Administration & Accounting: Personnel

Shared/Local/Village Core: Shared

Includes: Administration Salaries and Employer Portion of Deductions

Increase/Decrease: Increase. Inflation

2.1.2.1.2 Manager, Administrator: Other

Shared/Local/Village Core: Shared

Includes: CAO Expenses (i.e. mileage, cell phone reimbursement)

Increase/Decrease: N/A

2.1.2.1.6 Human Resources: Other

Shared/Local/Village Core: Shared/Village Core

Includes: Recruiting, Employee File & Timesheet Program, PW Tracking Program)

Increase/Decrease: Increase. New Programs

2.1.2.1.9 Office Buildings

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. Inflation, New Computer & Office Furniture, Computer Software & Office Supplies Reclassed to Office Buildings, Camera & Mic System

2.1.2.1.8 Legal Services

Shared/Local/Village Core: Shared

Includes: Miscellaneous Expenses

Increase/Decrease: Increase. Legal Easements Required.

2.1.2.1.9 Other Administrative Services

Shared/Local/Village Core: Shared/Village Core (WorkSafeNB Expenses for Personnel Funded by Village Core)

Includes: Mileage, Alert System (Voyent Alert), EAP Program (Homewood Health), Planet, Website, Promotions/Branding, Communications, WorkSafe NB

Increase/Decrease: Decrease. Computer Software & Office Supplies Reclassed to Office Buildings

2.1.2.2.4 Accounting: Other

Shared/Local/Village Core: Shared

Includes: External CPA Assistance

Increase/Decrease: Increase. For Quarterly and Yearend Reviews.

2.1.2.2.6 External Audit

Shared/Local/Village Core: Shared

Includes: External Audit of 2026 Financials

Increase/Decrease: N/A

2.1.2.2.8 Purchasing: Other

Shared/Local/Village Core: Shared/Local/Village Core

Includes: Net HST on Purchases/Services

Increase/Decrease: Decrease. Expense Varies on Taxable Purchases/Services

2.1.2.5.2 Civic Relations

Shared/Local/Village Core: Shared

Includes: Public Meeting Expenses, Council Events (I.e. Hall Rentals, Council Events)

Increase/Decrease: N/A

2.1.2.5.9 Training & Development

Shared/Local/Village Core: Shared/Village Core

Includes: Professional Development for Administrators, Safety & Procedural Training for Public Works, Water/Wastewater Operator Courses (Funded through Utility Fund Transfer)

Increase/Decrease: Decrease. Hired Trained Staff.

2.1.2.9.1 Assessment Service Fee

Shared/Local/Village Core: Shared

Includes: Service New Brunswick Fees for Assessment Services. Set by Service New Brunswick.

Increase/Decrease: Increase.

2.1.2.9.2 Regional and Collaborative Services (SERSC)

Shared/Local/Village Core: Shared

Includes: SERSC Regional Trail Network & Regional Plan

Increase/Decrease: Decrease. Grant Funding received by the RSC lowered expenses for services.

2.1.2.9.3 Conventions & Delegations

Shared/Local/Village Core: Shared

Includes: UMNb Conference

Increase/Decrease: Increase.

2.1.2.9.4 Liability Insurance

Shared/Local/Village Core: Shared

Includes: Municipal Liability Insurance

Increase/Decrease: Decrease. Had premium renewal prior to budget approval

2.1.2.9.5 Municipal Association Memberships

Shared/Local/Village Core: Shared

Includes: Memberships Fees for Association of Municipal Administrators of New Brunswick (AMANB), Union of Municipalities of New Brunswick (UMNB), Maritime Province Water & Wastewater Association (MPWWA), Recreation New Brunswick, New Brunswick Construction Safety Association (NBCSA)

Increase/Decrease: Increase. Additional Memberships.

2.1.9.5.9 Other: Grants

Shared/Local/Village Core: Shared

Includes: Community Grants Program & Community Sponsorship Program

Increase/Decrease: Decrease. Change in Grant Programs

Protective Services

2.2.1.9.4 RCMP

Shared/Local/Village Core: Shared

Includes: Policing Services provided by RCMP. Set by RCMP.

Increase/Decrease: Increase.

2.2.4.2.1 Firefighting Force: Personnel

Shared/Local/Village Core: Shared

Includes: Fire Chief Part Time Salary & Firefighter Honorariums.

Increase/Decrease: Increase. Hire of Part Time Fire Chief.

2.2.4.2.9 Firefighting Force: Other

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. Inflation, Dress Uniforms

2.2.4.3.1 Fire Alarm System

Shared/Local/Village Core: Shared

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

Increase/Decrease: Decrease. Lowered TMR Radio Reserve and Removed Codioc Dispatch Expense

2.2.4.3.2 Water Cost

Shared/Local/Village Core: Shared

Includes: Payment to Utility Department for Water Services

Increase/Decrease: N/A

2.2.4.3.3 Station & Building

Shared/Local/Village Core: Shared

Includes: Operational Expenses and Repair Contingency for Fire Stations & Buildings

Increase/Decrease: Increase. Inflation, Scheduled Repairs.

2.2.4.3.4 Fighting Equipment

Shared/Local/Village Core: Shared

Includes: Operational & Maintenance Expense, & Replacement of Firefighting Equipment

Increase/Decrease: Increase. Inflation, Scheduled Replacements

2.2.4.4.2 Fire Investigation

Shared/Local/Village Core: Shared

Includes: Funds for Fire Investigation

Increase/Decrease: N/A

2.2.4.4.3 Fire Prevention

Shared/Local/Village Core: Shared

Includes: Fire Prevention Community Activities

Increase/Decrease: Increase. Inflation.

2.2.4.6.9 Fire: Training & Development

Shared/Local/Village Core: Shared

Includes: Training for Firefighting Force

Increase/Decrease: Increase. Inflation.

2.2.4.9.1.1 Fire: Contractual Agreement w/ Other Government

Shared/Local/Village Core: Shared

Includes: Contract w/ Riverview Fire Department (Does not Include Mutual Aid Agreements)

Increase/Decrease: Increase. Inflation

2.2.5.9.9 Other EMO Services

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. EMO Phone & Disaster Funds

2.2.9.1.9 By law Enforcement

Shared/Local/Village Core: Shared

Includes: Maritime By-Law Enforcement Contract & Associated Expenses

Increase/Decrease: Increase. Budgeted Expense for Possible Demolitions & Clean Ups as they take up to two (2) years to receive payment.

2.2.9.4.9 Animal & Pest Control

Shared/Local/Village Core: Shared

Includes: NBSPCA Contract

Increase/Decrease: Increase. 2% for Inflation – Set by NBSPCA

2.2.9.7.1 Regional Public Safety (SERSC)

Shared/Local/Village Core: Shared

Includes: SERSC Safety Committee

Increase/Decrease: Decrease. Set by SERSC.

Transportation Services

2.3.1.1.1 Common Services: Personnel

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Increase. Inflation

2.3.1.1.9 Common Services: Other

Shared/Local/Village Core: Village Core

Includes: Director of Operations & Lead Hand Boot Allowance, Cell Phone Reimbursement, Mileage & Misc. Expenses

Increase/Decrease: Decrease. New Uniforms Not Needed, Mileage Lowered w/ Lead Hand Hired

2.3.1.5.1 Workshops, Yards & Other Buildings: Personnel

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Increase. Inflation.

2.3.1.5.9 Workshops, Yards & Other Buildings: Other

Shared/Local/Village Core: Village Core

Includes: Public Works Garage Operational & Repair Contingency, Tools, Boot Allowance & Uniform, Cell Phone Reimbursement, On-Call Phone

Increase/Decrease: Increase. Inflation.

2.3.1.5.3 General Equipment

Shared/Local/Village Core: Village Core

Includes: Fleet Maintenance, Repair & Fuel, Vehicle Tracking, New Equipment Purchases

Increase/Decrease: Increase. Inflation, Contingency for Major Repairs, Tractor Man Box, Tractor Plow Blade, Boat Motor & Oars, Vehicle Tracking

2.3.2.3.2.1 Summer Maintenance Private Contract

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Increase. Additional Funds for Shoulder Repair and Inflation in costs associated.

2.3.2.3.2.2 Summer Maintenance DTI

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Decrease. Budgeting Correction to Lane Kilometers Billed.

2.3.2.3.3 Sidewalks

Shared/Local/Village Core: Village Core

Includes: Repair/Replacement of Sidewalks

Increase/Decrease: N/A

2.3.2.3.4 Culverts and Drainage Ditches

Shared/Local/Village Core: Village Core

Includes: Culvert Repair/Replacement

Increase/Decrease: Increase. Inflation.

2.3.2.8.1 Snow and Ice Removal Private Contract

Shared/Local/Village Core: Village Core

Includes: Snow Removal Contracts for Alma & Hillsborough Streets, and Alma Activity Centre Parking Lot, and Snow Shelving in Riverside-Albert (Push Back of Snow during periods of heavy snow.

Increase/Decrease: Increase. Contract Expiration for former Village of Hillsborough Limits

2.3.2.3.8.2 Snow and Ice Removal DTI

Shared/Local/Village Core: Village Core

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

Increase/Decrease: Increase. As per NBDTI Rate per Lane Kilometer

2.3.2.4.9 Bridges, Viaduct, Causeway and Grade separations

Shared/Local/Village Core: Village Core

Includes: Steeves Street, Hillsborough Bridge Repairs

Increase/Decrease: Increase. To complete Bridge Repairs as per 2025 Inspection

2.3.2.5.2 Streetlights: Power

Shared/Local/Village Core: Shared/Local (Coverdale)

Includes: Streetlights in Village Core & Lower Coverdale

Increase/Decrease: Increase. Inflation & New Additions

2.3.2.6.1 Street Signs

Shared/Local/Village Core: Village Core

Includes: Street Replacement Signs in Village Core

Increase/Decrease: Increase. Various number of Signs Require Replacement

2.3.3.3.1 Regional Transport Contribution (SERSC)

Shared/Local/Village Core: Shared

Includes: Public Transportation Committee, Continuous Partnership w. Urban Rural Rides, Regional Transit System

Increase/Decrease: Decrease. As per SERSC

Environmental Health Services

2.4.3.2.9 Collection: Regional Service Commission

Shared/Local/Village Core: Shared

Includes: SERSC Shared Contract w/ Other Municipalities. Contract w/ Miller.

Increase/Decrease: Decrease. Only Contract Expenses for 2026

2.4.3.3.2 Disposal: Tipping Fees (RSC)

Shared/Local/Village Core: Shared

Includes: Contribution to ECO360 (SERSC Landfill) Operating Expenses

Increase/Decrease: Increase. Set by SERSC.

Public Health Services

2.5.1.9.1 Other: Public Health Services

Shared/Local/Village Core: Local (Lower Coverdale)

Includes: Mosquito Control in Coverdale

Increase/Decrease: Increase. Set by SERSC

Environmental Development Services

2.6.1.1.2 Local Planning (SERSC)

Shared/Local/Village Core: Shared

Includes: Contribution to PLAN360 (SERSC) Operating Expenses & Committee

Increase/Decrease: Increase.

2.6.2.1.3 Beautification and Rehabilitation of Lands

Shared/Local/Village Core: Village Core

Includes: Mulch/Hanging Baskets, Bucket Truck (Minimal), Christmas Lights (NB Power & Replacement

Increase/Decrease: Decrease. Less Use of Bucket Truck

2.6.2.2.1 Tree Removal and Planting

Shared/Local/Village Core: Village Core

Includes: Equipment Rental/Purchase

Increase/Decrease: Decrease. Hire of Certified Laborer eliminates Contractor Expenses

2.6.2.2.9 Natural Resources Development: Other

Shared/Local/Village Core: Local (Alma)

Includes: Knotweed Contract

Increase/Decrease: Decrease. As per Contract Proposal

2.6.3.1.1 Community Development (SERSC)

Shared/Local/Village Core: Shared

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.

Increase/Decrease: Decrease. Set up SERSC

2.6.7.1.2 Economic Development: Other

Shared/Local/Village Core: Shared

Includes: Funding for Economic Development Activities

Increase/Decrease: Increase. New Budget Addition

2.6.9.1.1 Tourist Bureau

Shared/Local/Village Core: Shared

Includes: Operating & Maintenance Expenses of Visitor Information Centre, Summer Student Employment, Repair Contingency, Alma VIC Expenses

Increase/Decrease: Increase. Full Cost of Students, Alma VIC Expenses

2.6.9.1.2 Tourist Camps, Parks, etc.

Shared/Local/Village Core: Shared

Includes: Alma Waterfront Park, Crooked Creek Lookout & Trail, McClenan Park Maintenance & Insurance

Increase/Decrease: Decrease. No Scheduled Repairs

2.6.9.1.3 Promotion of Tourist Attraction

Shared/Local/Village Core: Shared

Includes: NBDTI Repairs to Signage

Increase/Decrease: Increase. Budget for Future Repairs

2.6.9.1.8 Tourism (SERSC)

Shared/Local/Village Core: Shared

Includes: RSC Tourism Promotion Expenses

Increase/Decrease: Increase. Set by SERSC

Recreation and Cultural Services

2.7.1.1.9 Recreation, Other

Shared/Local/Village Core: Shared

Includes: Community Activities

Increase/Decrease: Increase. Budgeted Grant Estimation w/ Expenses Associated.

2.7.1.2.9 Community Centers and Halls: Other

Shared/Local/Village Core: Shared

Includes: Operating & Maintenance of Alma Activity & Riverside-Albert Recreation Centers

Increase/Decrease: Increase. Inflation, Riverside-Albert Recreation Centre Key System & Drawings of Staircase to Mezzanine

2.7.1.3.1 Swimming Pools, Beaches, Marinas: Personnel

Shared/Local/Village Core: Shared

Includes: Lifeguard Wages & Employer Deductions

Increase/Decrease: Increase. Full Cost of Lifeguards

2.7.1.3.9 Swimming Pools, Beaches, Marinas: Other

Shared/Local/Village Core: Shared

Includes: Operations & Maintenance of Hillsborough Pool

Increase/Decrease: Decrease. Lower Cost of Scheduled Repairs

2.7.1.5.1 Skating Rinks and Arenas: Personnel

Shared/Local/Village Core: Shared

Includes: Wages & Employer Deductions

Increase/Decrease: N/A

2.7.1.5.9 Skating Rinks & Arenas: Other

Shared/Local/Village Core: Shared

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

Increase/Decrease: Increase. Inflation & Increase of Repair Contingency

2.7.1.8.1 Parks and Playgrounds: Personnel

Shared/Local/Village Core: Shared

Includes: Wages & Employer Deductions of Summer Students

Increase/Decrease: Increase. Full cost of students

2.7.1.8.9 Parks and Playgrounds: Other

Shared/Local/Village Core: Shared

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)

Increase/Decrease: Decrease. No Scheduled Repairs

2.7.2.2.9 Cultural Buildings and Facilities: Other

Shared/Local/Village Core: Shared

Includes: Alma Cultural Building Operations & Maintenance Expenses.

Increase/Decrease: Increase. Inflation

2.7.2.4.9 Museums: Other

Shared/Local/Village Core: Shared

Includes: Henry Steeves House & Museum – Insurance, Property Tax

Increase/Decrease: Decrease. No Scheduled Repairs

2.7.2.5.9 Libraries: Other

Shared/Local/Village Core: Shared

Includes: Hillsborough Public Library – Building & Library Operational Expenses

Increase/Decrease: Increase. Inflation & Scheduled Repairs

2.7.5.1.1 Infrastructure Cost Sharing (SERSC)

Shared/Local/Village Core: Shared

Includes: Cost Sharing needs assessment and framework for handling future projects in Southeast NB

Increase/Decrease: Decrease – Set by SERSC

Fiscal Services

2.8.1.1.1 Interest on Long Term Debt

Shared/Local/Village Core: Shared/Village Core

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, RAFD Fire Truck

Increase/Decrease: Decrease. Planned Spending for 2026 lower.

2.8.1.1.2 Principal Instalments

Shared/Local/Village Core: Shared/Village Core

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

Increase/Decrease: Increase. Per Debenture Schedule

2.8.1.1.6 Short Term Interest on Capital Projects

Shared/Local/Village Core: Shared

Includes: RAFD Fire Truck Short Term Loan (Lease)

Increase/Decrease: Increase. As per Lease Contract

2.8.1.9.2 Cost of Issuing & Selling New Debentures

Shared/Local/Village Core: Shared/Village Core

Includes: Expense of issuing and selling new debentures

Increase/Decrease: Decrease. Planned Spending for 2026 lower.

2.8.1.9.3 Banking Service Charges

Shared/Local/Village Core: Shared

Includes: Bank Account & Interac Fees

Increase/Decrease: Increase. As per Projections for 2025

2.8.2.1.1 Transfer to Capital Reserve

Shared/Local/Village Core: Shared/Village Core

Includes: Transfer to Capital Reserves

Increase/Decrease: Increase.

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*