

1. Call to Order
2. Adoption of Agenda
3. Conflict of Interest Declarations
4. Capital Renewal Fund 4 Year Plan Approval
5. GIC Reinvestment Hillsborough Fire Department Approval
6. Budget 2026
7. Public Statements and Inquiries
8. Adjournment



COUNCIL REPORT FORM (CRF)

To	Fundy Albert Council in Public Session
From	Jillian Hutchinson
Date	December 4, 2025
Subject	Fundy Albert 2026-2029 Capital Renewal Plan
Presenters (if applicable)	N/A
Length of Presentation (if applicable)	N/A
Type	☒ Public ☐ Private ☐ Committee of the Whole

RATIONALE FOR PRIVATE DISCUSSION (if applicable)

n/a

ISSUE

Creation of Capital Renewal Fund for 2026-2029

CURRENT STATUS & BACKGROUND

In the fall of 2025, the provincial government introduced the new Capital Renewal Fund. This fund was established to assist municipalities in improving and replacing critical infrastructure, including water and wastewater systems, roads, public buildings, and other tangible capital assets. Its primary objective is to address aging infrastructure and reduce long-term maintenance costs.

RECOMMENDATION

Administration has reviewed the Asset Management Plan in alignment with current priorities and has identified the following proposed projects:

- 1) Municipal Office Renovation – Phase I – Renovation of our Municipal Office Council Chambers including furniture replacement, heating system, electrical infrastructure and new energy-efficient window replacement.
- 2) 3 Ton Dump Truck w/ Plow – Replacement of our 2012 Ford F550 Dump truck with plow, ensuring the new unit meets the existing specifications

- 3) Fundy View Drive Cross Culvert Replacement – Replacement of 15m x 750 mm cross culvert (Location: 45.602778-64.948333) on Fundy View Drive, Alma that is currently failing and in need of replacement, and the reinstatement of asphalt.
- 4) Hillsborough Arena Feasibility Study – Conduct a feasibility study if the arena to assess equipment and building upgrades aimed at improving operational efficiency, reducing operating costs, and supporting a pathway to greenhouse gas (GHG) reduction. (With the completion of this feasibility study it will open doors to other grant options such as the Green Municipal Fund.)
- 5) Library Building Upgrades – Phase I – Upgrading of all windows and ensuring the electrical system is brought up to current code standards.
- 6) Hillsborough Arena Mechanical Upgrades – Phase I – Upgrading of the dehumidifier system including installation of an arena-grade dehumidifier package (refrigeration/DX or desiccant), associated ductwork, controls integration, and electrical connections.
- 7) Riverside-Albert Water Source Improvement Project Phase I – Given the elevation challenges and location of the source, we propose initiating the planning phase to develop a design to upgrade the existing piping from the water source to the treatment plant (Age of the piping dates back to the 1996)

Proposed Motion:

WHEREAS administration has created a document entitled Fundy Albert 2026-29 Capital Renewal Plan (CRP) for the capital renewal funding (CRF) allocation;

ANDWHEREAS Community Funding of Department of Environment and Local Government require the plan to be submitted by December 15th, 2025;

BE IT RESOLVED that the document entitled Fundy Albert 2026-29 Capital Renewal Plan (CRP) for the capital renewal funding (CRF) allocation be adopted.

NOTE: Council can change/update the Capital Renewal Plan at any time through resolution of council.

OTHER OPTIONS

n/a

RISK ANALYSIS

Delay in submission of the Fundy Albert 2026-29 Plan could delay the receipt of funding or loss.

CONSIDERATIONS

Legal	n/a
Financial	Projects 1, 4-7 are currently fully funded by the Capital Renewal Fund. Two (2) will require a debenture for the remaining amount and three (3) will require the municipality to cover net HST.
Environmental	n/a
Policy	Financial Management & Procurement Policy
Stakeholders	Municipal Taxpayers, Arena Users
Community Sensitivities	Transparency
Council priorities	n/a
Documents, maps, photos or presentations attached	Fundy Albert 2026-29 Capital Renewal Plan
Consultation	CAO, Director of Operations, Clerk
Intergovernmental considerations	n/a

Capital Renewal Plan 2026 - 2029

Fundy Albert

04-Dec-25

Please fill out the information below and email to CRF-FRI@gnb.ca by December 15, 2025. If you have questions or need assistance, please reach out to a member of our team using the email above.

Instructions:

Provide details for each project underneath the respective project name; project category, description, location, output indicators, timeline and funding allocation. Ensure all information is accurate and up to date. Avoid leaving any fields blank. If certain details are unavailable, use "TBD" (To Be Determined).

TABLE OF CONTENTS

- Certified copy of resolution
- Projects (automatically populated from project details below)
 - 1 Municipal Office Renovation - Phase I
 - 2 3 Ton Dump Truck w/ Plow
 - 3 Fundy View Drive Cross Culvert Replacement
 - 4 Hillsborough Arena Feasibility Study
 - 5 Library Building Upgrades - Phase Iri
 - 6 Hillsborough Arena Mechanical Upgrades - Phase I
 - 7 Riverside-Albert - Water Source Improvement Project Phase I
 - 8 <INSERT PROJECT NAME>
 - 9 <INSERT PROJECT NAME>
 - 10 <INSERT PROJECT NAME>

LOCAL GOVERNMENT RESOLUTION

2025 - 12 - 08 Moved by councilor: _____ and seconded by councilor _____ "that the document entitled Fundy Albert 2026-2029 Capital Renewal Plan (CRP) for the capital renewal funding (CRF) allocation be adopted".

Motion carried.

I certify that the above resolution of the council of _____ was adopted while in special session on December 8, 2025.

<INCLUDE SEAL>

Clerk Signature: _____
Fundy Albert

PROJECT DETAILS

1) Municipal Office Renovation - Phase I

Project category: General Administrative

Refer to Appendix A for category descriptions.

Project description (be concise):

Phase I of the Municipal Office project will include upgrades to the Council Chambers and Boardroom, featuring new tables and chairs. This phase will also encompass improvements to the heating system, electrical infrastructure, and the installation of new energy-efficient windows.

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)	45.927222	-64.652778		

Proposed Output indicators

Select all applicable output indicators associated with the project category selected above.

Number of municipal facilities renewed

Number of municipal office equipment/furnishing renewed

Projected start and end dates

Projected start date: 2026-01-05
YYYY-MM-DD

Projected end date: 2026-12-31
YYYY-MM-DD

Project funding allocation

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 104,286				\$ 104,286
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 104,286	\$ -	\$ -	\$ -	\$ 104,286

Other funding sources

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

2) 3 Ton Dump Truck w/ Plow

Project category: Common Services

Refer to Appendix A for category descriptions.

Project description (be concise):

To procure a new truck to replace the current 2012 Ford F-550 dump truck with plow, ensuring the new unit meets the existing specifications.

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable
Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				

Proposed Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of common services heavy equipment renewed

Projected start and end dates:

Projected start date: 2026-03-01
YYYY-MM-DD

Projected end date: 2026-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 84,394	\$ 72,034			\$ 156,428
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 84,394	\$ 72,034	\$ -	\$ -	\$ 156,428

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

3) Fundy View Drive Cross Culvert Replacement

Project category: Road Transport

Refer to Appendix A for category descriptions.

Project description (be concise):

To Replace 15m x 750mm CSP Culvert on Fundy View Drive and reinstate pavement after completion.

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				
Fundy View Drive, Alma	45.602778	-64.948333		

Proposed Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of culverts renewed

Projected start and end dates:

Projected start date: 2027-01-01
YYYY-MM-DD

Projected end date: 2027-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 150,000				\$ 150,000
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	0 \$	
2027	0 \$	
2028	0 \$	
2029	0 \$	

4) Hillsborough Arena Feasibility Study

Project category: Capacity Building

Refer to Appendix A for category descriptions.

Project description (be concise):

Conduct a feasibility study of the arena to assess equipment and building upgrades aimed at improving operational efficiency, reducing operating costs, and supporting a pathway to greenhouse gas (GHG) reduction.

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable
Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
Project location (e.g street location)	Latitude	Longitude	Latitude	Longitude
38 Mill Street, Hillsborough	45.925833°	-64.645556		

Proposed Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of assessments and reports for the renewal of assets

Projected start and end dates:

Projected start date: 2027-01-01
YYYY-MM-DD

Projected end date: 2027-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 25,000	\$ 1,071			\$ 26,071
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 25,000	\$ 1,071	\$ -	\$ -	\$ 26,071

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

5) Library Building Upgrades - Phase Iri

Project category: Cultural

Refer to Appendix A for category descriptions.

Project description (be concise):

Phase I will focus on upgrading all windows and ensuring the electrical system is brought up to current code standards.

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable
Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
Project location (e.g street location)	Latitude	Longitude	Latitude	Longitude
2849 Main Street, Hillsborough	45.922778	-64.645278		

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of cultural facilities renewed

Projected start and end dates:

Projected start date: 2027-01-01
YYYY-MM-DD

Projected end date: 2028-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 109,998				\$ 109,998
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 109,998	\$ -	\$ -	\$ -	\$ 109,998

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

6) Hillsborough Arena Mechanical Upgrades - Phase I

Project category: Recreation and Sport

Refer to Appendix A for category descriptions.

Project description (be concise):

Phase I will involve upgrading the dehumidifier system, including installation of an arena-grade dehumidifier package (refrigeration/DX or desiccant), associated ductwork, controls integration, and electrical connections

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				
38 Mill Street, Hillsborough	45.922778	-64.645278		

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of recreational/sport facilities renewed

Number of recreational/sport equipment renewed

Projected start and end dates:

Projected start date: 2028-01-01
YYYY-MM-DD

Projected end date: 2029-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 275,000				\$ 275,000
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable.
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

7) Riverside-Albert - Water Source Improvement Project Phase I

Project category: Drinking Water / Wastewater

Refer to Appendix A for category descriptions.

Project description (be concise):

Riverside-Albert's water source consists of spring-fed ponds that supply water to our treatment facility, where it is processed and then distributed throughout the system. The existing piping from the water source to the treatment plant, installed in the 1990s, is now in need of replacement. Given the elevation challenges and location of the source, we propose initiating the planning phase to develop a design for this critical infrastructure upgrade

Project Location (write coordinates same as Google Maps): www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable
Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				
Riverside-Albert	45.752778°	-64.754444	45.747778°	-64.746111

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Number of drinking water facilities renewed

Projected start and end dates:

Projected start date: 2029-01-01
YYYY-MM-DD

Projected end date: 2029-12-31
YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026	\$ 250,000				\$ 250,000
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Example	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

Project category:

Refer to Appendix A for category descriptions.

Project description (be concise):**Project Location (write coordinates same as Google Maps):**www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
Project location (e.g street location)	Latitude	Longitude	Latitude	Longitude

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Projected start and end dates:

Projected start date:

YYYY-MM-DD

Projected end date:

YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026					\$ -
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable, using format:
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

9) <INSERT PROJECT NAME>

Project category:

Refer to Appendix A for category descriptions.

Project description (be concise):

Project Location (write coordinates same as Google Maps):

www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Projected start and end dates:

Projected start date:

YYYY-MM-DD

Projected end date:

YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026					\$ -
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of other funding:

	Other (automatic fill)	Describe other funding sources, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

10) <INSERT PROJECT NAME>**Project category:**

Refer to Appendix A for category descriptions.

Project description (be concise):**Project Location (write coordinates same as Google Maps):**www.google.com/maps

Enter coordinates for point(s) (ex: building) or linear path(s) (ex: road), as applicable

Latitude (40s) /Longitude (-60s): (e.g. Latitude 45.123456 / Longitude - 66.123456)

NOTE: For capacity building projects, leave the table blank. For additional rows, fill out a separate Excel sheet.

Project location	Single location or starting point		Ending point (linear project only)	
	Latitude	Longitude	Latitude	Longitude
Project location (e.g street location)				

Output indicators:

Select all applicable output indicators associated with the project category selected above.

Projected start and end dates:

Projected start date:

YYYY-MM-DD

Projected end date:

YYYY-MM-DD

Project funding allocation:

Indicate the projected amount to be spent, in the proper year, for each applicable funding source. If the construction goes beyond 2029, include the remaining project funding in 2029. The plan is to be updated annually to detail the funding in future years.

	CRF Contribution	Municipal	CRF Interest	Other (ex: other provincial funding, federal funding, community fundraising, private sector funding)	Total Cost
2026					\$ -
2027					\$ -
2028					\$ -
2029					\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of other funding:

	Other (automatic fill)	Describe the sources of other funding, if applicable
Exam- ple	230,000 \$	Federal funding program name, \$200,000; Community fundraising, \$30,000; etc.
2026	\$ -	
2027	\$ -	
2028	\$ -	
2029	\$ -	

Funding Allocation Summary Table for All Projects

	CRF Contribution	Municipal	CRF Interest	Other	Total Project Cost
	\$ 998,678	\$ 73,105	\$ -	\$ -	\$ 1,071,783



COUNCIL REPORT FORM (CRF)

To	Fundy Albert Council in Public Session
From	Jillian Hutchinson
Date	November 25, 2025
Subject	GIC Reinvestment – 2025 - II
Presenters (if applicable)	N/A
Length of Presentation (if applicable)	N/A
Type	☒ Public ☐ Private ☐ Committee of the Whole

RATIONALE FOR PRIVATE DISCUSSION (if applicable)

n/a

ISSUE

Hillsborough Fire Department - Matured GIC

CURRENT STATUS & BACKGROUND

Hillsborough Fire Department's GIC (No. 0012) of \$28,8165.02 matures on December 30, 2025.

RECOMMENDATION

Recommendation is to reinvest GIC No. 0012 for Capital Fire Fighting Equipment Replacement in 2026 and future years.

Proposed Motion:

WHEREAS GIC No. 0012 of \$28,165.02 for the Hillsborough Fire Department matures on December 30th, 2025;

BE RESOLVED THAT GIC No. 0012 be reinvested into a Cashable GIC with Interest Earned.

OTHER OPTIONS

n/a

RISK ANALYSIS

n/a

CONSIDERATIONS

Legal	n/a
Financial	○ Transfer to Reserves Strengthens the Village's financial position by creating a reserve fund for future capital repairs or replacements.
Environmental	n/a
Policy	n/a
Stakeholders	Municipal Taxpayers
Community Sensitivities	Transparency
Council priorities	n/a
Documents, maps, photos or presentations attached	n/a
Consultation	CAO
Intergovernmental considerations	n/a



COUNCIL REPORT FORM (CRF)

To	Fundy Albert Council in Public Session
From	Jillian Hutchinson
Date	December 4, 2025
Subject	2026 Budget Final Review
Presenters (if applicable)	N/A
Length of Presentation (if applicable)	N/A
Type	☒ Public ☐ Private ☐ Committee of the Whole

RATIONALE FOR PRIVATE DISCUSSION (if applicable)

n/a

ISSUE

Approval of Fundy Albert's 2026 General & Utility Budget

CURRENT STATUS & BACKGROUND

General

Currently have excess revenue for Village Core of \$3,708 and for Shared of \$158,533 we have tentatively put in "Transfer to Capital Reserve" until a final consensus can be made for placement.

From our Budget Consultations/Recent Meetings the following items have been noted for further review/adjustment:

- Recreation, Other – Increase for more community activities (\$10,000)
- Economic Development: Other – Added budget for economic development to promote growth in Fundy Albert (\$20,000)
- Accounting: Other – Funding for quarterly review by CPA (Approximately 15,000)
- Streetlights – Additional budget to allow for new streetlights in Lower Coverdale (\$1,000)
- Office Building – Camera & Mic System for Council Chambers (\$32,000)

Where the above listed are all shared, if they were adjusted into the 2026 budget, that would leave \$80,533 to be adjusted under "Transfer to Capital Reserve" and the amount of \$3,708 to remain the same for Village Core.

Utility

There remains concern about the increase of Alma Water Rate, decrease of Alma Wastewater Rate, the increase in Riverside-Albert's Water Rate and the continued expense of Water Exploration for Hillsborough Utility.

Administration has reviewed and there is no area of decrease recommended aside from lowering Riverside-Albert Utility's Wastewater Rate and Transfer to Wastewater Capital.

RECOMMENDATION

Council to review the possible adjustments and come to a consensus on final adjustments.

Recommended Motion for Updates to the Budget Expenses:

WHEREAS our draft general budget for 2026 has excess Revenue for Village Core of \$3,708 and shared of \$158,533 tentatively budgeted under "Transfer to Capital"

ANDWHEREAS council requests the following amount(s) of _____ be moved to budget line number(s) _____;

BE IT RESOLVED that the 2026 General Budget Expenses be adjusted for the following:

Recommended Motion for 2026 General Budget Approval:

WHEREAS the Council of the local government of Fundy Albert has created a total operating budget of \$7,201,635;

ANDWHEREAS the sum of the Warrant of the local government for the ensuing year be \$5,809,733;

ANDWHEREAS the tax rates for the local government be:

Taxing Authorities (#)	Residential Rate	Non- Residential Rate	Heavy Industrial Rate
681-0	1.5569	2.6467	2.6467
681-1	0.5899	1.0028	1.0028

681-2	0.5899	1.0028	1.0028
681-3	0.5461	0.9284	0.9284
681-4	1.3936	2.3691	2.3691
681-5	0.5899	1.0028	1.0028
681-6	1.3936	2.3691	2.3691
681-7	0.5899	1.0028	1.0028

BE IT RESOLVED that the council of the local government of Fundy Albert resolve that the sum of \$7,201,635 be the total operating budget of the local government, that the sum of \$5,809,733 be the Warrant for the local government for the ensuing year, and that the tax rates for the local government be as listed above.

Recommended Motion for 2026 Utility Budget Approval – Option 1:

WHEREAS Fundy Albert Water & Wastewater Operating Budget has total expenses of \$1,665,896;

ANDWHEREAS Alma Utility System has an annual Water Service Charge of \$982 per unit and an annual Wastewater Service Charge of \$528 per unit;

ANDWHEREAS Hillsborough Utility System has an annual Water Service Charge of \$476 per unit and an annual Wastewater Service Charge of \$524per unit;

ANDWHEREAS Riverside-Albert Utility System has an annual Residential Water Service Charge of \$736, an annual Residential Plus/Commercial Water Service Charge of \$760, an annual Institutional Water Service Charge increase of 25%, an annual Industrial Water Service Charge of\$8,607, and an annual Own Local Government Water Service Charge of \$4,416;

ANDWHEREAS Riverside-Albert Utility System Annual Wastewater Service Charges will remain the same for 2026;

ANDWHEREAS the total of \$1,289,469 in Revenue is raised by User Charges;

ANDWHEREAS the total of \$376,427 in Revenue is raised by Own & Other Sources of Revenue;

BE IT RESOLVED THAT the council of the local government of Fundy Albert resolve that pursuant to subsection 117(4) of the Local Governance Act, the total budget for the Water & Wastewater Utility for the ensuing year would consist of total revenues of \$1,665,896 and total expenditures of \$1,665,896.

Recommended Motion for 2026 Utility Budget Approval – Option 2:

WHEREAS Fundy Albert Water & Wastewater Operating Budget has total expenses of \$1,643,369;

ANDWHEREAS Alma Utility System has an annual Water Service Charge of \$982 per unit and an annual Wastewater Service Charge of \$528 per unit;

ANDWHEREAS Hillsborough Utility System has an annual Water Service Charge of \$476 per unit and an annual Wastewater Service Charge of \$524per unit;

ANDWHEREAS Riverside-Albert Utility System has an annual Residential Water Service Charge of \$736, an annual Residential Plus/Commercial Water Service Charge of \$760, an annual Institutional Water Service Charge increase of 25%, an annual Industrial Water Service Charge of \$8,607, and an annual Own Local Government Water Service Charge of \$4,416;

ANDWHEREAS Riverside-Albert Utility System has an annual Residential Wastewater Service Charge of \$380, an annual Residential Plus/Commercial Wastewater Service Charge of \$440, an annual Institutional Service Charge decrease of 20%, and an Own Local Government Wastewater Service Charge of \$496;

ANDWHEREAS the total of \$1,266,942 in Revenue is raised by User Charges;

ANDWHEREAS the total of \$376,427 in Revenue is raised by Own & Other Sources of Revenue;

BE IT RESOLVED THAT the council of the local government of Fundy Albert resolve that pursuant to subsection 117(4) of the Local Governance Act, the total budget for the Water & Wastewater Utility for the ensuring year would consist of total revenues of \$1,643,369 and total expenditures of \$1,643,369.

OTHER OPTIONS

Allow the Minister to set the rates.

RISK ANALYSIS

Loss of Local Autonomy, Misalignment with Community Needs, Increased Financial Risk

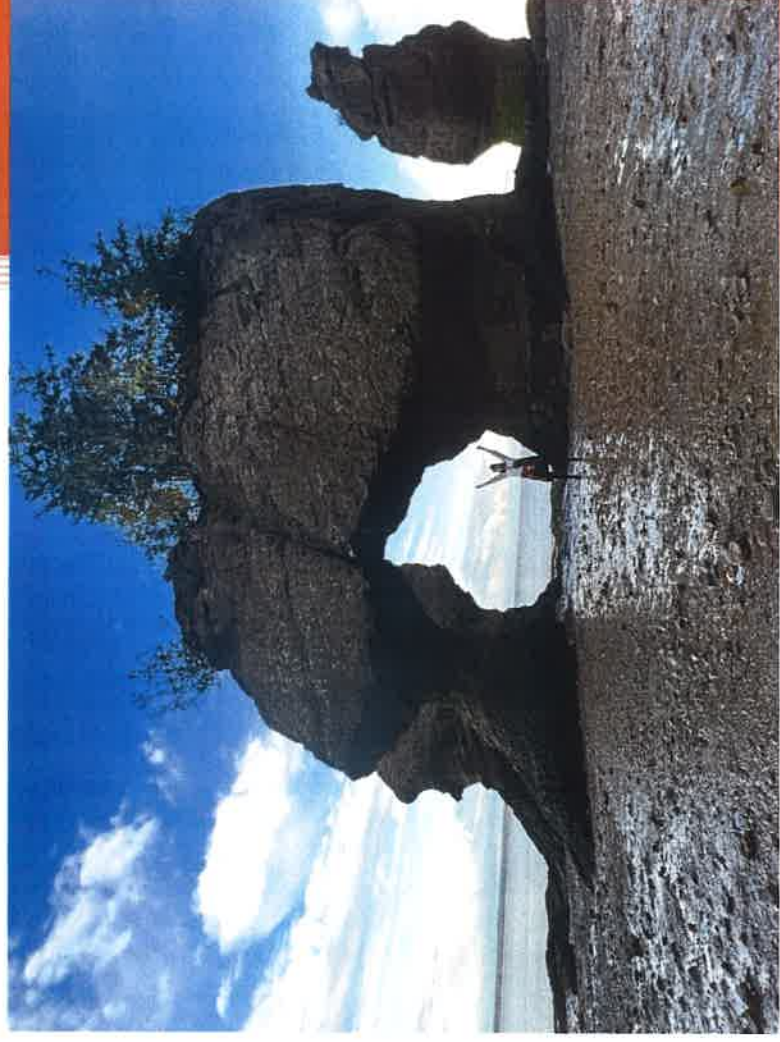
CONSIDERATIONS

Legal	n/a
Financial	n/a

Environmental	n/a
Policy	n/a
Stakeholders	Municipal Taxpayers
Community Sensitivities	Transparency
Council priorities	n/a
Documents, maps, photos or presentations attached	2026 Draft General Budget Workbook, 2026 Draft Utility Budget Workbook
Consultation	CAO, Clerk, Director of Operations
Intergovernmental considerations	n/a

2026

Fundy Albert Draft Budget Workbook



Contents

Revenues	2
Revenue Budget	2
Services Provided to Other Governments	3
Sales of Services	3
Other Revenue from Own Sources	4
Conditional Transfers	4
Other Transfers.....	4
Expenses.....	6
Expense Budget.....	6
General Government Services.....	10
Protective Services.....	13
Transportation Services	15
Environmental Health Services.....	17
Public Health Services.....	17
Environmental Development Services.....	18
Recreation and Cultural Services	19
Fiscal Services	21
Tax Rates	23

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		182,689
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	\$	7,201,634

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.

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	\$ 96,028
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	\$ -
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	\$ 102,252
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	\$ 45,152
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	\$ 261,648	\$ 276,638
2.3.2.3.8.2	Snow Removal: DTI	\$ 85,551	\$ 54,006	\$ 116,929
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	\$ 81,397
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	\$ -		\$ -
2.6.9.1.1	Tourist Bureau	\$ 24,485	\$ 22,090	\$ 30,017
2.6.9.1.2	Tourist Camps, Parks, etc.	\$ 12,856	\$ 11,453	\$ 8,966
2.6.9.1.8	Tourism: Contribution to RSC	\$ 1,129	\$ 1,129	\$ 1,266
2.6.9.1.3	Promotion of Tourist Attraction		\$ 202	\$ 250
2.7.1.1.9	Recreation Administration: Other	\$ 10,000	\$ 12,735	\$ 7,000
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	\$ 177,853	\$ 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	\$ 13,622	\$ 12,371
2.7.2.2.9	Cultural Buildings & Facilities	\$ 15,594	\$ 14,947	\$ 16,478
2.7.2.4.9	Museums: Other	\$ 20,924	\$ 22,873	\$ 10,120
2.7.2.5.1	Libraries	\$ 27,844	\$ 25,053	\$ 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	\$ 7,421	\$ 8,000
2.8.2.1.1	Transfer to Capital Reserve	\$ 3,704	\$ 3,704	\$ 160,745
Total		\$ 6,680,508	\$ 6,446,484	\$ 7,201,635

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

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

2.1.2.2.6 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: UMN B 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 Codiac 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 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. Inflation, Additional Budget for Shoulder Repair

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: Increase. As per NBDTI Rate per Lane Kilometer

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

2.6.9.1.1 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: -

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.

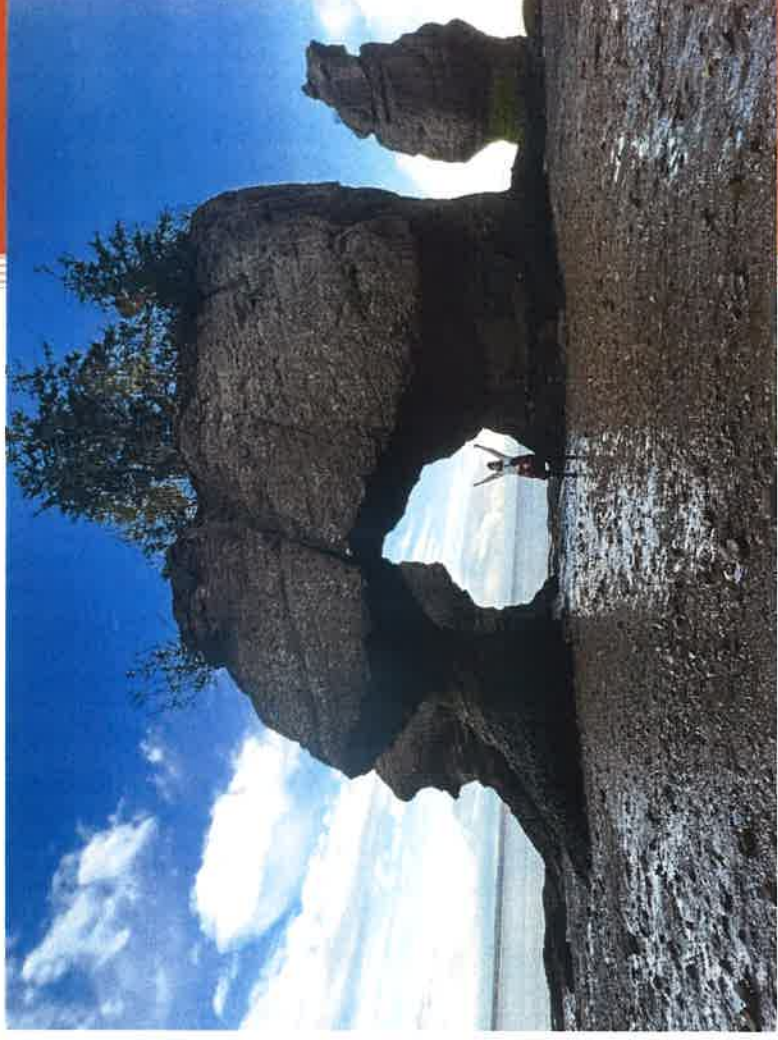
Tax Rates

	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

2026

Fundy Albert Draft Utility Budget Workbook



Contents

Revenues	2
Revenue Budget	2
Sales of Services	5
Other Revenue from Own Services.....	5
Unconditional Transfers.....	5
Other Transfers.....	6
Expenses.....	7
Expenses Budget	7
Water Supply.....	11
Wastewater Disposal.....	11
Fiscal Services	12
Utility Rates.....	14
Alma Utility	14
Hillsborough Utility	14
Riverside-Albert Utility.....	14

Revenues

Revenue Budget

Category - Level 2	Category - Level 3	Category - Level 4	Line ID	Category - Level 5	2025 Budget	2025 Yearend Projections	2026 Budget
SALES OF SERVICES	Environmental Health Services	Sale of Water	1.4.4.1.1	Residential (a)	491,111	487,315	619,366
			1.4.4.1.2	Commercial	7,921	8,968	10,640
			1.4.4.1.3	Industrial (b)	8,607	8,607	8,607
			1.4.4.1.4	Institutional	59,378	59,378	74,225
			1.4.4.1.5	Own local government	3,507	3,507	4,384
			1.4.4.1.6	Other local governments			
			1.4.4.1.7	Other			
		Sale of Wastewater Disposal services	1.4.4.2.1	Residential (a)	523,767	521,889	513,491
			1.4.4.2.2	Commercial	7,150	8,142	7,728
			1.4.4.2.3	Industrial (b)	-	-	-
			1.4.4.2.4	Institutional	50,405	50,406	50,408
			1.4.4.2.5	Own local government	520	620	620
			1.4.4.2.6	Other local governments			
			1.4.4.2.7	Other			
			1.4.4.5.1	Connection Charge	4,500	4,025	-

OTHER REVENUE FROM OWN SOURCES		Connection & Service Charge	Other	1.4.4.5.2	Service Charge			
	Rentals	Structures		1.4.4.9.1	Specify...			
				1.4.4.9.2	Specify...			
				1.5.3.1.0	Engineering Structures			
				1.5.3.1.9	Others			
		Machinery & Equipment	Land	1.5.3.4.1	Machinery			
				1.5.3.4.2	Equipment			
				1.5.3.5.1	Trailer Park Rental			
				1.5.3.5.9	Other			
	Return on Investments	Interest		1.5.5.1.1	Interest on Investments			
				1.5.5.1.2	Interest on Loans & Advances			
				1.5.5.2.1	Profit on Sale of Investment			
				1.5.5.9.9	Other			
	Surcharge and interest	Surcharge	Interest	1.5.6.1.1	Surcharges			
				1.5.6.2.1	Interest	13,344	34,821	13,667
	Own Funds	General Fund	Other	1.5.7.2.0	Water Supply (Fire)	13,280	13,280	13,280
				1.5.7.9.9	Other	300	320	300
		Frontage Fees and Others		1.5.9.5.1	Frontage Fees			
	Miscellaneous			1.5.9.5.9	Other			

UNCONDITIONAL TRANSFERS	Federal Government	Other	1.6.1.0.0	Federal Government - Specify...			
	Provincial Governments	Other	1.6.2.0.0	Provincial Governments - Specify...			
	Other Governments	Other	1.6.3.0.0	Other Governments	30,000	30,000	30,000
CONDITIONAL TRANSFERS	Other	Other	1.7.9.0.0	Other Governments			
OTHER TRANSFERS	Transfers from Own Reserves and Allowances	Surplus	1.9.1.1.2	Surplus from previous year - Water			
			1.9.1.1.3	Surplus from previous year - Wastewater			
			1.9.1.1.4	Surplus from previous year - combined	63,485	120,911	273,180
		Reserves	1.9.1.2.1	Operating Reserve Fund	58,400	12,400	46,000
				Total	1,335,675	1,364,588	1,665,896

Sales of Services

1.4.4.1.1, 1.4.4.1.2, 1.4.4.1.3, 1.4.4.1.4, 1.4.4.1.5 Sale of Water

Includes: Water Rates Charged to Users

Increase/Decrease: Increase. To Cover Water Supply Expense Increases.

1.4.4.2.1, 1.4.4.2.2, 1.4.4.2.4, 1.4.4.2.5 Sale of Wastewater Disposal Services

Includes: Wastewater Rates Charged to Users

Increase/Decrease: Increase – Hillsborough Utility, Decrease – Alma Utility, N/A Riverside-Albert Utility as per Wastewater Disposal Expenses

1.4.4.5.1 Connection Charge

Includes: Charges for Connection

Increase/Decrease: Decrease. Proposed By-Law Change

Other Revenue from Own Services

1.5.6.2.1 Interest

Includes: Interest Charged on Overdue Accounts

Increase/Decrease: Increase. Trending Increase.

1.5.7.2.0 Water Supply (Fire)

Includes: Charges to Fire Departments for Water Usage

Increase/Decrease: N/A

1.5.7.9.9 Other

Includes: Encumbrance Certificates

Unconditional Transfers

1.6.3.0.0 Other Governments

Includes: Wastewater Disposal Services to Fundy National Park

Increase/Decrease: N/A

Other Transfers

1.9.1.1.4 Surplus from Previous Year

Includes: Yearend Surplus from 2024 (Currently an estimate)
Increase/Decrease: Increase.

1.9.1.2.1 Operating Reserve Fund

Includes: Transfer from Operating Reserve
Increase/Decrease: Decrease – Riverside-Albert Utility Only

Expenses

Expenses Budget

Category - Level 2	Category - Level 3	Category - Level 4	Line ID	Category - Level 5	2025 Budget	2025 Yearend Projections	2026 Budget
ENVIRONMENTAL HEALTH SERVICES	Water Supply	Administration and general	2.4.1.1.1	Administration and general: personnel			
			2.4.1.1.9	Administration and general: other	218,649	181,012	287,958
		Purification and treatment	2.4.1.2.1	Purification and treatment: personnel			
			2.4.1.2.9	Purification and treatment: other	45,565	40,195	72,414
		Source of Supply	2.4.1.3.1	Source of Supply: personnel			
			2.4.1.3.9	Source of Supply: other	227,958	53,115	224,789
		Transmission and distribution	2.4.1.4.1	Transmission and distribution: personnel			
			2.4.1.4.9	Transmission and distribution: other	63,755	103,274	103,849
		Power and pumping	2.4.1.5.1	Power and pumping: personnel			
			2.4.1.5.9	Power and pumping: other	34,371	43,057	59,427
		Billing and collection	2.4.1.6.1	Billing and collection: personnel			
			2.4.1.6.9	Billing and collection: other			
		Water purchased	2.4.1.7.1	Water purchased	8,256	14,430	-

	Other	2.4.1.9.9	Other water supply	-	629	-
Wastewater Disposal	Administration and general	2.4.2.1.1	Administration and general: personnel			
		2.4.2.1.9	Administration and general: other	130,379	180,363	199,266
	Wastewater collection system	2.4.2.2.1	Wastewater collection system: personnel			
		2.4.2.2.9	Wastewater collection system: other	20,000	30,460	39,000
	Wastewater lift station(s)	2.4.2.3.1	Wastewater lift station(s): personnel			
		2.4.2.3.9	Wastewater lift station(s): other	95,501	76,922	90,948
	Wastewater treatment and disposal	2.4.2.4.1	Wastewater treatment and disposal: personnel			
		2.4.2.4.9	Wastewater treatment and disposal: other	76,919	81,445	134,014
	Storm Sewers	2.4.2.5.1	Storm Sewers			
		2.4.2.5.9	Other			
FISCAL SERVICES	Billing and Collection	2.4.2.6.1	Billing and collection: personnel			
		2.4.2.6.9	Billing and collection: other			
	Other	2.4.2.9.9	Other	1,446	1,540	1,513
		2.8.5.1.1	Interest on Long-Term Debt	73,055	73,056	69,782
	Wastewater Debt Charges	2.8.5.1.2	Principal Installments	129,500	129,500	122,500

		2.8.5.1.3	Capital Leasing Arrangements				
		2.8.5.1.4	Short-term Interest on Capital Projects				
	Other Debt Charges	2.8.5.9.1	Debenture Discounts				
		2.8.5.9.2	Cost of Issuing & Selling New Debentures				
		2.8.5.9.3	Banking Service Charge				
		2.8.5.9.9	Other				
Water Debt Charges	Debt repayment	2.8.6.1.1	Interest on Long-term Debt	50,385	47,261	46,470	
		2.8.6.1.2	Principal Installments	79,117	63,500	67,300	
		2.8.6.1.3	Capital Leasing Arrangements				
		2.8.6.1.4	Short-term Interest on Capital Projects	48,201	15,927	35,000	
	Other Debt Charges	2.8.6.9.1	Debenture Discounts				
		2.8.6.9.2	Cost of Issuing & Selling New Debentures		4,755		
		2.8.6.9.3	Banking Service Charge				
		2.8.6.9.9	Other				
Transfers to own Funds and Reserves	Capital Fund	2.8.7.2.1	Water				
		2.8.7.2.2	Wastewater				
Deficit from previous years		2.8.7.5.1	Water				
		2.8.7.5.2	Wastewater Service				
Reserve Fund		2.8.7.5.3	Combined	-	27,355	-	
		2.8.7.6.1	Capital Water	27,118	27,118	24,016	

Other Fiscal Services		2.8.7.6.2	Operating Water			
		2.8.7.6.3	Capital Wastewater System	5,500	5,500	87,650
		2.8.7.6.4	Operating Wastewater System			
	Discounts and provisions for loss	2.8.9.1.1	Discounts			
		2.8.9.1.2	Provision for Loss on Accounts Receivable			
	Funding of previously unaccrued liability	2.8.9.3.0.1	Water			
		2.8.9.3.0.2	Wastewater			
	Other	2.8.9.9.9	Other			
			Total	1,335,675	1,200,413	1,665,896

Water Supply

2.4.1.1.1 Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST Increase/Decrease: Increase. Inflation, Legal Easements Needed

2.4.1.2.1 Purification & Treatment: Other

Includes: Water Treatment Materials; Building Operations, Maintenance & Repair Contingency Increase/Decrease: Increase. Inflation & Rise in Repair Contingency

2.4.1.3.9 Source of Supply

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

Increase/Decrease: Decrease – Hillsborough Utility; Increase – Alma & Riverside-Albert Utility. Inflation & Tank Inspection & Cleaning (Riverside-Albert Utility Only)

2.4.1.4.9 Transmission & Distribution: Other

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

Increase/Decrease: Decrease – Hillsborough Utility; Increase – Alma & Riverside-Albert Utility. Inflation, Increased amount of sampling required per Department of Health, Increased Contingency

2.4.1.5.9 Power & Pumping Other

Includes: NB Power, Generator Operations & Maintenance Increase/Decrease: Increase. Rising NB Power Expenses

2.4.1.7.1 Water Purchased

Includes: Water Purchased from Fundy National Park – Alma Utility Only Increase/Decrease: Decrease. New Well to be online in Spring of 2026.

Wastewater Disposal

2.4.2.1.9 Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST Increase/Decrease: Increase. Inflation, Legal Easements Needed

2.4.2.2.9 Wastewater Collection System: Other

Includes: Wastewater Main Repairs, Locates, Inspections
Increase/Decrease: Increase. Scheduling Inspections to better detect failures in the system

2.4.2.3.9 Wastewater Lift Station: Other

Includes: Building Operations & Maintenance of Wastewater Lift Stations

Increase/Decrease: Decrease – Alma Utility. Only Budgeted Rebuild of Smaller Lift Station Pump; Increase – Hillsborough & Riverside-Albert Utility. Inflation

2.4.2.4.9 Wastewater Treatment & Disposal: Other

Includes: Lagoon Building (Excluding Riverside-Albert Utility) & Pond Operations & Maintenance, Wastewater Sampling
Increase/Decrease: Increase. Inflation, Required Maintenance/Repairs

2.4.2.9.9 Wastewater: Other

Includes: Wastewater Alarm Phone Lines – Alma Utility Only
Increase/Decrease: Increase. Inflation.

Fiscal Services

2.8.5.1.1 Wastewater: Interest on Long Term Debt

Includes: Interest on Debentures
Increase/Decrease: Decrease. As per Debenture Schedule

2.8.5.1.2 Wastewater: Principal Installments

Includes: Principal Installments on Wastewater Debentures.

Increase/Decrease: Decrease – Alma Utility. As per Debenture Schedule; Increase Hillsborough & Riverside-Albert Utility. As per Debenture Schedule.

2.8.6.1.1 Water: Interest on Long Term Debt

Includes: Interest on Water Debentures

Increase/Decrease: Increase – Alma Utility. As per Debenture Schedule & Estimation of New Debentures; Decrease – Riverside-Albert Utility. As per Debenture Schedule & Estimation of New Debentures.

2.8.6.1.2 Water: Principal Installments

Includes: Principal Installments on Water Debentures

Increase/Decrease: Decrease – Alma & Riverside-Albert Utility. As per Debenture Schedule & Estimation of New Debentures.

2.8.6.1.4 Water: Short-Term Interest on Capital Projects

Includes: Interest on Short Term Borrowing

Increase/Decrease: Decrease – Alma & Riverside-Albert Utility. Per status of Projects

2.8.7.6.1 Capital Water

Includes: Transfer to Capital Water Reserve – Hillsborough Utility Only

Increase/Decrease: Decrease. Adjusts w/ Expenses for Water Supply

2.8.7.6.3 Capital Wastewater System

Includes: Transfer to Capital Wastewater Reserve

Increase/Decrease: Decrease – Hillsborough Utility. Increase – Alma Utility & Riverside-Albert Utility. Preparation for upgrades to Lift Stations, and other capital replacements.

Utility Rates

Per Unit Per Quarter

Alma Utility

Water	2025	2026
Wastewater	\$195.00	\$235.00
	\$182.50	\$142.50

Hillsborough Utility

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

Riverside-Albert Utility

Water: Residential	\$147	\$184
Water: Residential Plus/Commercial	\$152	\$190
Water: Industrial	\$8,607	\$8,607
Water: Institutional	\$59,378	\$74,225
Water: Own Government	\$219	\$274
Wastewater: Residential	\$120	\$120
Wastewater: Residential Plus/Commercial	\$125	\$138
Wastewater: Institutional	\$50,405	\$50,408
Wastewater: Own Government	\$155	\$155